

Partnering for Success: How M&E can strengthen Partnerships for Sustainable Development

<http://www.managingforimpact.org/event/conference-partnering-success-how-me-can-strengthen-partnerships-sustainable-development>

CO-CONSTRUCTING ACCOUNTABILITY IN GHANA'S HOME GROWN SCHOOL FEEDING PROGRAMME

Sue Sadler¹ & Ian Thomson²

¹ *School of Social Work & Social Policy, University of Strathclyde, UK*

² *Department of Accounting, University of Birmingham, UK*



Abstract

The Ghana School Feeding Programme has ambitions to feed 3 million children this year. This paper examines how the potentially confrontational tool of social audit has contributed to constructing an accountability community engaging public, private and civic sectors of society in more effective partnership working, and developing a shared agenda for both 'proving' and 'improving' what they do.

Keywords

Social audit, co-production, social accountability, school feeding,

Introduction

Home Grown School Feeding Programmes provide one hot meal a day for eligible school children in a number of African countries, including over 1.7m children in Ghana in 2013-14 and the government has recently announced plans to extend this to 3m children in 2016 (MOGCSP 2015 p.37). The objectives of the programme are to reduce hunger, increase school enrolment and boost food production in deprived areas, contributing in the longer term to food security and poverty reduction.

There are a range of difficulties in promoting smallholder farmer access to school feeding markets and less than one third of caterers reported buying from smallholder farmers in 2012 (Commandeur 2013). In response, the Procurement Governance for Home-Grown School Feeding (PG-HGSF) project was launched in 2011 in Kenya, Ghana and Mali by the Netherlands development organisation, SNV, with the aim of removing barriers to smallholder farmers as suppliers to government-led school feeding programmes, piloting projects in procurement, supply chain, and social accountability.

The Social Audit project was taken forward with a view to engaging multiple stakeholders in social accountability, and specifically to empower both government officials and citizens, to build capacity to problem-solve, improve services, and maximise outcomes from programme resources. The project design supported greater information sharing, awareness of rights and responsibilities, and local capacity building for both local citizens and government officials.

Home-Grown School Feeding programmes (HGSFP) are implemented differently in each country, so to minimise the complexity of contextual factors at play, this analysis is based solely on observations relating to the social audit project in Ghana. This paper draws on a sample of reports on the social audits conducted, supplemented by project reports and discussions with SNV country representatives and project executives to examine how the potentially confrontational tool of social audit (Grandvoinet et al. 2015, p.28) has contributed to constructing an accountability community and more effective partnership working.

The process constructed opportunities for well-informed dialogue and increased ability at local and district levels to identify problems associated with delivery of HGSFP, developing a co-productive, rather than sanction-based, approach to social audit that supported more effective delivery of school meals and more collaborative relationships between local people and district officials.

The World Bank's Governance and Anti-Corruption strategy (2012) defines social accountability as the 'extent and capability of citizens to hold the state accountable and make it responsive to their needs'. The social audit strategy adopted by this project demonstrates that citizens are holding the state (at least at school and district level) to account and that local people and district government are contributing more effectively to the HGSFP by basing their contributions on better information, communication and a shared agenda. Local financing by some District Assemblies to match community investments in kitchen improvements provide an example of how improved information and communication can motivate communities and district government to work together to improve services, combining a 'proving', social accounting approach with an 'improving', co-production orientation.

The Home Grown School Feeding Programme in Ghana

The Ghana School Feeding Programme (GSFP) was introduced in 2005 as an initiative of the Comprehensive African Agriculture Development Programme (CAADP) Pillar 3 of the New Partnership for Africa's Development (NEPAD). The Programme is part of Ghana's efforts towards the attainment of the United Nations Millennium Development Goals (UN-MDG) on hunger, poverty and primary education.

The GSFP is currently administered by the Ministry of Gender, Children and Social Protection (prior to 2015, the Ministry of Local Government and Rural Development), in collaboration with ministries of Education, Food & Agriculture, Finance, Health and others. The Programme is largely funded by the Ghanaian government, supported by a range of overseas partners including the World Food Programme and other support comes from NGOs such as SNV and Partnership for Child Development (PCD). The Ministry, through the National School Feeding Secretariat, determines the rate per child, eligible schools and issues guidance on the % of procurement (currently 80%) expected from local sources. Governance of the programme runs from ministerial level, through District Implementation Committees and District Assemblies, which contract with small independent catering companies (caterers) to supply meals to up to three schools, down to School Implementation Committees, responsible for oversight of delivery at school level.

In 2014, caterers were allocated 50 Ghanaian Pesewas per child per day (since raised to 80 Ghanaian Pesewas (USD \$0.20) in 2015) to procure foodstuffs, store food products, cook, and deliver meals to schools. Caterers are paid in arrears, based upon the number of pupils officially enrolled at a given period. The School Feeding Programme relies on parents and communities to contribute toward building/maintaining kitchens, and procuring water and firewood.

Governance of the programme at various levels have been criticised in the past. Atta & Manu (2015) point to early power struggles between ministerial interests were evident when the programme was externally funded; a lack of education about the programme and the roles and responsibilities of those implementing it the struggle of School Implementation Committees to find members and fulfil their roles. In addition, other challenges arose from the involvement of private-sector caterers and success in attracting more children to school created its own challenges in terms of over-stretching budgets.

Practical challenges for the programme included identifying an appropriate delivery mechanism, faced with poor school facilities, low participation rates in School Implementation Committees and ongoing funding concerns. Erratic funding flows have impacted adversely on processes to appoint caterers and the inability of small holder farmers to offer credit, combined with suspicions that caterers were liberally funded, created substantial barriers to the local supply of food.

The PG-HGSFP social audit process in Ghana

The aim of the social audit project set out in the *Social Accountability Tool Kit for District Level Monitoring of the Ghana School Feeding Programme*, was 'to increase Ghanaian Society's ownership of and responsiveness of the GSFP' (Lampo 2013). The Toolkit set out the rationale behind social accountability and the steps and tools required to prepare for and conduct Input Tracking, Community Score Cards exercises and Interface meetings. The process was derived from a national meeting in 2013 of social accountability experts and representatives of the Ghana School Feeding Programme together with independent facilitators (funded by international NGOs and aid programmes) who had worked with community and service provider focus groups. Implementation

within any given district comprised four steps: preparation; input tracking; community score cards; district interface meetings and action planning.

Preparation was led by Local Capacity Builders (LCBs), civil society organizations (CSOs) recruited by SNV to facilitate the social audit process within each district. LCBs engaged with key stakeholders including head teachers, community leaders, farmer based organisations, caterers and district officials whose personal participation was considered essential to the success of the programme and to establish the relationships required to recruit parents, community organisations and smallholder farmers. Preparatory meetings were held with District Implementation Committees to introduce them to the concept of social accountability, the need for them to support the process and to identify participating communities. They were also supported to prepare an information package for communities about HGSFP.

The Social Accountability Toolkit offered an Input Tracking Matrix in response to the poor information and record keeping which had been identified as an issue for accountability (Commandeur 2013; Lampo 2013). The orientation toward input, rather than output or expenditure tracking was a deliberate effort to enhance its relevance for local citizens, who might more easily monitor for example the physical assets brought to/delivered by the service. The Toolkit encouraged further development by local stakeholders, but identified key information required at District, School, Caterer and Farmer Organisation levels. The Input Tracking Tool was completed with the District Implementation Committee members and caterers.

Community Score Cards were central to the social audit process. The Toolkit identified three benchmark performance criteria and emphasised the development of further criteria through stakeholder engagement. LCBs aimed to identify 5-8 performance criteria which participants rated using a 5-point scale. Pupils were asked their views on the quality and quantity of food provided. Indicators for Community Score Cards were developed through separate meetings of service providers (government officials, caterers, ngo's) and community members (parents, farmers, teachers, community organisations). The community events served both to inform participants about the HGSFP and the social audit project. Focus groups comprising ~25 participants at the events were used to acquire ratings. LCBs would record the scores and average across the focus group, also recording remarks that indicated how scores were understood by participants. For example, 'The quantity of food served to the children was assessed to be fair by focus group A with the reason that even though it was not enough, it was better than none.' (Northern Network for Education Development 2014, p. 13). Facilitators also ensured that representatives from each community were identified to participate in a District Interface meeting.

A District Interface meeting formed the final component of the social audit process. These externally facilitated meetings brought together service providers and representatives of participating communities/schools within a particular district. Facilitators presented the performance indicators identified by both service providers and community, leading to discussion around shared indicators and the most extreme scores (both positive and negative). Action plans were agreed and a group appointed to monitor implementation. One year on, progress against action plans was reviewed and reported in those districts that pioneered social audits, and new schools were recruited to begin the social audit process.

Elements of Social Accountability

A number of authors draw attention to the need for citizens to be informed and mobilised. Indeed, conventional assumptions are that information and transparency will lead to citizen participation and action, and in turn to official response. Initial studies and pilot social audits revealed a low level of understanding by local people (the main beneficiaries, including parents, smallholder farmers and community organisations) of the HGSFP. This included limited knowledge of the funding for the programme, their rights and responsibilities to participate in the school-level management of the programme, and ability to contribute to programme delivery through the sale of local foodstuffs.

The Social Audit project regarded information as a key building block. It was the basis of any 'account' on which an audit might be based. Both communities and service providers had to be aware of their roles and responsibilities in delivering the HGSFP. District Implementation Committees benefited from the social audit sensitisation as they had met only infrequently and were supported to construct an initial account through materials providing basic information about the concept of the HGSFP to be shared with a wide range of individuals and organisations. This initial account including background information was promoted through a number of routes, including traditional word of mouth, local languages and local radio programmes.

The social audits piloted in Sissala East highlighted very limited knowledge about the Home- Grown School Feeding Programme. In response, a series of eight radio programmes in Sissali and English was broadcast across six districts (an audience of about 65,000) informing a wide range of local people about the school feeding concept. The District Officer was available for phone-ins to the radio station, answering questions about the programme and the opportunities for smallholder farmers. This example shows how the sensitisation about the HGSFP was constructed, not only to raise awareness of local citizens, but also presented an opportunity for this initial account to be questioned, demonstrating the accountability of the District Officer and at the same time, informing him of the views and concerns of local people.

The social audit project centred on the rights and responsibilities of all stakeholders. The HGSFP is not simply a programme delivered by the state to pupils in school. The programme itself has multiple objectives, from promoting school attendance to improving food security and has been designed to obtain engagement from public, private and civic sectors. Public sector engagements range across a government ministries covering education, health, agriculture and across national, District and school levels. Private enterprises, including caterers, traders, and farmers engage with the programme. Citizens too have responsibilities in delivering the programme. Thus, all stakeholders have both the rights and responsibilities that demand social accountability. They also contribute inputs to the programme in ways that Ostrom (1996, p.1073) and Joshi & Moore (2004 p. 40) would recognise as 'co-production'. How then, does a social accountability mechanism such as social audit, with its roots in accounting and widely regarded as a confrontational tool (Grandvoinet et al. 2015) sit with the collaborative approach and production orientation of co-production? And what does this combination bring to the partnerships involved?

As a starting point for understanding and mapping the social accountability achieved through the PG-HGSFP social audits, Mashaw identified six key questions to describe an accountability regime: who is accountable, to whom, about what, through what processes, by what standards and with what effect (Mashaw 2006, p.118). Accountability then is about relationships (who is accountable to whom), process, and purpose (about what and with what effect).

Social accountability has been associated with a principal-agent model in which citizens or others (a principal) delegate responsibility to another party such as government officials (an agent) and are consequently able to hold them to account. At its simplest the principal-agent relationship is a closed loop. The agent reports solely to the principal on the terms set out by the principal. A simple financial report of monies received and spent would demonstrate fiscal accountability.

This form of social accountability is relatively straightforward building in feedback loops that ensure that principals retain the ability to sanction their agents should they fail to justify decisions and actions they may take (Lindberg 2009). Examples of this in the Ghana School Feeding Programme would be Ministerial delegation of school feeding budgets and the appointment of caterers to the District Assemblies. However such accountability is less straightforward than it might at first appear – complicated at national, District and school level by a what Mashaw might describe as a ‘dense network’ of accountability relationships between national and local public sector offices, elected members and committees.

District Implementation Committees, chaired by the District Chief Executive and comprising members from the District Social Services SubCommittee, relevant ministries, the School Feeding Secretariat, Head Teachers, traditional authorities and opinion leaders are politically accountable through the District Assemblies. School Implementation Committees extend the range of responsible agents, still further. Chaired by the Head Teacher and including members of School Management Committees, PTA and School Prefects and other community representatives, the range of stakeholders engaged in some form of formal accountability practice is further extended. The accountability relationships within the HGSFP Social Audit project begin to reach beyond the classic ‘vertical’ accountability of elected officials to the electorate; and the ‘horizontal’ fiscal and administrative accountability of departments and their staff to their relevant ministries. Diagonal, or hybrid accountability begins to appear. A form of pupil representation through the School Implementation Committees gives presence to the voice and experience of the ultimate consumers of school meals.

The Social Audit project was notable for the way in which it connected potentially separate elements of accountability, information, civic mobilisation, citizen action, interface and state action (Grandvoinet et al. 2015).

Community meetings held to conduct Community Score Card exercises served multiple purposes - sensitising people to the roles and responsibilities of themselves and others, and exploring community views provided an opportunity to prepare further accounts of the HGSFP. Freedom to add a number of locally determined priorities to the standard performance indicators identified in the Toolkit ensured the development of a number of potentially competing accounts. In larger communities these were rationalised through a dialogic process to achieve an account to be taken forward to the District Interface, where the views and accounts of different communities in the District were considered and community action plans agreed.

A number of significant accountability outcomes were achieved through the social audit project, particularly through strengthening the governance practice (compared to policy rhetoric). Horizontal, upward and diagonal accountability increased. There had been few operationally effective School Implementation Committees in place at the start of the social audit project and many of the District Implementation Committees reported being overstretched and unable to monitor the GSFP in communities as anticipated in the original governance structure. By the end of 2015 it was reported that School Implementation Committees were operational in all schools engaging with the social audit project, and that they were now formally part of the caterer payment process, using their local

presence to check the meals delivered against claims by caterers. District Implementation Committees met more frequently and took a more pro-active role in recruiting caterers – a process that had come under increasing criticism for becoming politically partisan¹ (Ghanaweb ; Atta & Manu 2015) . More rigorous scrutiny of the meals delivered by caterers led to sanctions and the replacement of at least one caterer.

The willingness of local officials to share information might have been compromised had they seen social audit as particularly threatening or as exclusively supporting citizens to demand something of them. The Toolkit warns readers that *'Service Providers are often suspicious and reluctant of being monitored in any way'*, suggesting that the way to overcome this is to emphasise the joint agenda of performance improvement. The idea of a shared improvement agenda and accountability community was reflected in the view of a member of SNV Technical staff that *'SA is an empowering tool used to demand accountability and again a tool to make one accountable'*. So while some improvements in governance practice (a *'proving agenda'*) were sought, greater awareness of rights and responsibilities of all partners also generated service improvement outcomes.

The social audit process originally designed for HGSFP assumed a linear relationship between information, civic engagement, action and government response. However, elements of the design of HGSFP and implementation of the audit process have constructed a more iterative approach. That combining information provision with opportunities to challenge, through the radio phone-in's and community score card exercises have generated largely collaborative rather than combative responses appear to be due in large part to the skills and experience of facilitators, developing a social audit process that develops reliable and rich information and supports problematizing. The social audit takes the form of a forum (Bovens et al. 2008) or interface (Grandvoinet et al. 2015) where those with responsibilities can be questioned about their actions.

Elements of Co-production

Co-production is a term often, but not exclusively, assigned to the production of public goods or services that are shaped in some way by citizens, thus picking up the theme also developed under social accountability, that citizens have rights and responsibilities to make the state responsive to their needs. So what does this concept add to social accountability?

There are two potential contributions. First, the potential to co-produce accountability, which involves supporting and developing agency among stakeholders. Perhaps the most obvious example of this is the way in which the project is designed to identify and incorporate the priorities of communities, parents and smallholder farmers, by encouraging and supporting them to identify performance indicators. This potentially challenges the very institutions and individuals that citizens seek to hold to account.

In addition, co-production provides an extension and particular orientation toward social accountability.

The definition by of co-production as, *professionals and citizens making better use of each other's assets, resources and contributions to achieve better outcomes and/or improved efficiency'* (Bovaird & Loeffler 2013) is an enticing view of what partnership might be and shifts the orientation from that of a *'proving'* agenda associated with accountability and managerialism, to an *'improving agenda'* more in line with expectations of *social* accountability, change and development.

¹ <http://www.ghanaweb.com/GhanaHomePage/regional/artikel.php?ID=399602&comment=12428625#com>

Elements of co-production, requiring inputs from the civic and public sector have been designed in to the HGSFP. Alongside the financial contribution of government agencies, citizens are expected to contribute both time and physical resources to the programme in terms of children's attendance at school, community and parental participation in School Implementation Committees, the construction of kitchens and contribution of water and firewood. While most commonly associated with contributions from two sectors such as private and public or public and civic sectors, the HGSFP combines contributions from all three (public, civic and private). The purchaser-provider dimension of the market place, embodied here in the caterer-smallholder farmer relationship, is an important element in the HGSFP in Ghana and quite distinct from the principal-agent relationship associated with accountability or the provider-client relationship of public sector service provision that present a more dependency orientation. The purchaser-provider relationship can be regarded as a more equal relationship with an emphasis on citizen agency and empowerment (Needham 2008; Leadbetter, 2004). The capacity building orientation associated with co-production supports the combination of sensitisation with other interventions that build the capacity of smallholder farmers to engage with farmer based organisations and procurement procedures, in ways that offer potential for additional independent action that may be beyond the scope of social accountability.

Needham highlights two key features that assist in understanding coproduction and what works. First, in line with the arguments made in the social accountability literature, *stakeholder participation* may be individual or collective (Brudney and England 1983). Participants may be service users acting as individuals, or collectively, as part of a wider community (Bovaird, 2007). Second, *the process* of co-production can be undertaken at different levels of intensity, with varying levels of input and output from professionals, service users and others (Miller and Stirling, 2004). So, coproduction is enhanced or limited by the range of stakeholders who participate, their relationships to each other and the intensity of their participation.

If co-production is to add value to the design and delivery of accountability, we must be sensitive to issues of power (Realpe & Wallace 2010; Needham & Carr 2009) and trust (Smith 2001) and the development of autonomy or self actualisation (Friere 1970; Ryan & Deci 2000).

There is a particular role for front-line staff in co-production as these are the staff, who together with those receiving services, effectively co-produce the service experience (Needham 2008; Osborne et al. forthcoming), acknowledging that for example, school meals are about more than just the numbers of children fed, or the number of smallholder farmers selling to caterers. Behind such performance indicators lie complex experiences, including personal relationships, quality and timing of meals (some of which reportedly interfered with the school timetable) and the expectations and situations of smallholder farmers (some of whom for example, believed that caterers were in receipt of highly inflated public sector funding). Indeed, Osborne (Osborne et al. n.d.) has highlighted the difference between public service *delivery* in which public officials are wholly responsible *for* the instigation and delivery of public services that are consumed by service users – and public service *management* which recognises that the relationship of public service users with the service shapes the service experience and, inevitably the outcomes of that experience. This service management perspective brings to the fore the notion of co-production – services are a combination of process and product only experienced at the point of consumption. Service users expectations and experience materially affect the performance, outcomes and value of the service (Magnusson, 2003, Venetis & Ghauri, 2004).

However, as Needham (2008) points out, while goods and services may be experienced by individuals, it is at the collective level that more effective resource allocation can be achieved and the social audit project has effectively created opportunities through the Community Score Card

exercises for individuals to come together to consider their experience collectively and to problematize as a group. It has also effectively linked that frontline experience to the District level governance through the District Interface meetings, using this 'improving' agenda to engage local officials in dialogue that co-produces knowledge about the way the system operates.

Over the past decade, the potential for raising awareness of rights and responsibilities and for using the knowledge and experience of citizens to inform and improve outcomes has also been reflected in social accountability (Bovens et al. 2008; World Bank Sourcebook; Berthin 2011; Lister 2010; Grandvoininnet et al. 2015). However, arguably, social accountability tends toward a relatively static 'account' of situations, with co-production tending toward a more dynamic and iterative format for change and improvement.

Described as a 'slippery concept' (SCIE 2015), the term co-production has been applied widely in UK social policy and elsewhere as a 'tag line' infused with promise of a 'cure-all' (Needham, 2008). Nonetheless it is valuable in assisting the social audit project with an orientation toward collaborative design and delivery that is more action-driven and assumes more autonomy among participants than does social accountability.

Limitations of the Research

This paper is based on a desk based review of a sample of social audit reports produced locally for the project funder covering five of the twenty Districts that participated in the social audit project. The outcomes may not be representative of the full range of outcomes across the project. Nonetheless, this qualitative analysis is intended to explore the contribution of these two theoretical perspectives to understanding the design and impact of this and similar projects, rather than to make claims about specific outcomes. In particular, readers should be cautious in assuming attribution of outcomes as there were a number of other projects and stakeholders active in the field at the time, including the other procurement governance projects driven by SNV and it is not always clear how these worked together to deliver outcomes. Other initiatives that intersected with the social audit project included for example, match-making events, where caterers and smallholder farmers were introduced; the introduction of bank loans to caterers to assist in managing erratic government payments and latterly a joint communique from a number of international development organisations to the Government of Ghana calling for an increase in the daily rate payable per school meal.

There are a number of things that this paper has not set out to do at all. One is to consider downward accountability – on the basis that this was a pilot programme in a limited number of schools and Districts ... there needs to be a much closer alignment between the information at the national level and that at the local level for social audit to monitor the effective targeting of resources – is the programme most effective operating through whole school approaches; what happens at the margins – do pupils drift toward the SFP school away from ineligible schools? is the programme most effective targeting only school age children who are officially enrolled (the social audits do flag up the issue of younger (ineligible) children also being fed, the inflexibility of payment against a number of enrolled pupils at a fixed point in time, rather than a daily register but these issues do not get debated locally.

Conclusions

A World Bank report last year (Grandvoinet et al. 2015) acknowledged social accountability as a ‘popular yet fuzzy concept’ and social audit, widely regarded as a tool or mechanism for social accountability, is no exception. Neither the ‘social’ nor ‘accountability’ or ‘audit’ elements are well defined in literature or in practice. The ‘social’ element is sometimes applied to the object of accountability. Alternatively, and sometimes additionally, ‘social’ refers to process and the stakeholders who hold others to account.

Nonetheless, social accountability offers a number of key contributions to effective partnership working. Sensitisation about rights and responsibilities is valuable for both citizens and public officials. Facilitators can play an important role in ensuring that potentially confrontational situations become collaborative, learning sessions that reinforce transparency and trust.

Quick interrogation of information, close to the point of production engages civic, private and public sectors in problematizing and joint working at a local level. There may be limitations to a ‘proving’ agenda delivered in a static report format that simply justifies and evidences the rationale for what has been achieved, rather than an agenda for change and improvement. The concept of an accountability community co-produced by its stakeholders appears to have potential at the school and District levels. However, it can be difficult to link this iterative and dynamic framework to more formal governance systems at regional and national levels.

By designing in elements of social accountability such as meaningful measurement, engagement, capacity building for all parties, transparency, rights & responsibilities and dialogue and combining with a co-production orientation that respects autonomy and emphasises agency, inter-dependency, and joint action, social audit can be less confrontational and promote an improvement agenda.

While power imbalances don’t just go away, the co-productive improvement agenda directs additional attention to organisational cultures, relationship building and flexible approaches to communication (Miller 2014) that support and enhance social accountability partnerships.

Acknowledgements

The authors are particularly grateful to SNV staff in the USA and Ghana who gave generously of their time to answer our questions and provide copies of reports and data gathered locally.

Glossary

GSFP	Ghana School Feeding Programme
HGSFP	Home-Grown School Feeding Programme
PG-HGSFP	Procurement Governance - Home-Grown School Feeding Programme
SFP	School Feeding Programme
SNV	Dutch international development organisation

References

- Addy, H. & Banahene, A. 2015. 2015 Sustainability challenges for GSFP, *Modern Ghana Online*
- Atta, G.P. & Manu, J., 2015. Ghana School Feeding Program : A Retrospective Review. *International Journal of Innovative Research & Development*, 4(8), pp.402–410.
- Aiyar, Y. & Mehta, S.K. , 2013. Spectators of Participants? Examining the Effects of Social Audits on Citizen-State Relations and the Local Politics of Corruption in Andhra Pradesh, Engaging Accountability: Working Paper Series, Accountability Initiative, New Delhi.
- Batley, R. Wales, J. 2015. *ODI Briefing Note: Service characteristics and engagement with citizens*, Overseas Development Institute.
- Berthin, G., 2011. *A Practical Guide To Social Audit As a Participatory Tool To Strengthen Democratic Governance, Transparency and Accountability*.
- Bovaird, T. & Loeffler, E., 2013. We're all in this together: harnessing user and community co-production of public outcomes. *Governance International*, (June).
- Bovens, M., Schillemans, T. & Hart, P.T., 2008. Does public accountability work? An assessment tool. *Public Administration*, 86(1), pp.225–242.
- Commandeur, D., 2013. *Challenges and Opportunities : Smallholders and School Feeding - Initial Baseline Report 2012*, SNV.
- Fox, J. 2014. *GPSA Working Paper Series Social Accountability: What does the evidence really say?* Global Partnership for Social Accountability (GPSA), International Bank for Reconstruction and Development.
- Friere, P., 1970. *Pedagogy of the Oppressed*, New York: Herder & Herder.
- Gaventa, J. Barrett, G. 2010. *So What Difference Does it Make? Mapping the Outcomes of Citizen Engagement*, Working Paper Volume 2010/347, Institute of Development Studies.
- Grandvoinnet, H., Aslam, G. & Raha, S., 2015. *Opening the Black Box: The contextual drivers of social accountability*, World Bank Group.
- International Budget Partnership (IBP), 2012. *Social Audits as a Budget Monitoring Tool*, International Budget Partnership
- Joshi, A. & Moore, M., 2004. Institutionalised Co-production: Unorthodox Public Service Delivery in Challenging Environments. *Journal of Development Studies*, 40(4), pp.31–49.
- Joshi, A. 2013. *Context Matters: A Causal Chain Approach to Unpacking Social Accountability Interventions*, Work in Progress Paper for Institute of Development Studies
- Lampo, I., 2013. *Final Draft of the Social Audit Manual for District Level Monitoring Evaluation Ghana*,
- Lindberg, S.I., 2009. *Accountability: the core concept and its subtypes*, Working Paper, Africa Power and Politics

- Lister, S., 2010. *Fostering Social Accountability: From Principle to Practice*. Guidance Note, UNDP
- Malena, C. Forster, R. Singh, J. 2004. Social Accountability: Introduction to the Concept and Emerging Practice, Social Development Papers, Participation and Civic Engagement 76, The World Bank.
- Mashaw, J.L., 2006. Accountability and Institutional Design: Some Thoughts on the Grammar of Governance. *Public Accountability: Design, Dilemmas and Experiences*, (116), pp.115–156. Available at: <http://papers.ssrn.com/abstract=924879>.
- Miller, E., 2014. Considering two outcomes paradigms: the improving (person-centred) and the proving (managerialist) agendas. In S. Hessele, ed. *Human Rights and Social Equality: Challenges for Social Work*. pp. 34–39.
- MOGSP, 2015. *Meet the Press Series 2015 Presentation by Hon . Nana Oye Lithur*, Ministry of Gender, Children & Social Protection, Government of Ghana.
- Needham, C., 2008. Realising the Potential of Co-production: Negotiating Improvements in Public Services. *Social Policy and Society*, 7(February 2008), pp.221–231.
- Needham, C. & Carr, S., 2009. *SCIE Research briefing 31: Co-production: an emerging evidence base for adult social care transformation*, Available at: <http://www.scie.org.uk/publications/briefings/briefing31/>.
- Northern Network for Education Development, 2014. *Procurement Governance For Home Grown School Feeding Programme Report On Social Audit Conducted In The Tolon District*, SNV.
- Osborne, S.P., Radnor, Z. & Strokosch, K., (forthcoming). Co-production and the co-creation of value in public services: a suitable case for treatment? *Public Management Review*. Available at: <http://www.business-school.ed.ac.uk/blogs/co-production-public-services/wp-content/uploads/sites/28/2015/10/WCW-paper-Stephen-Osborne.pdf> [Accessed February 10, 2016].
- Ostrom, E., 1996. Crossing the Great Divide : Synergy , and Development. *World Development*, 24(6), pp.1073–1087.
- Realpe, A. & Wallace, L.M., 2010. *What Is Co-production?*, Available at: http://personcentredcare.health.org.uk/sites/default/files/resources/what_is_co-production.pdf.
- Ryan, R.M. & Deci, E.L., 2000. Self-determination theory and the facilitation of intrinsic motivation, social development, and well-being. *American Psychologist*, 55(1), pp.68–78.
- SCIE, 2015. *SCIE Guide 51: Co-production in social care: What it is and how to do it*, Available at: <http://www.scie.org.uk/publications/guides/guide51/index.asp>.
- Sadler, S., Thomson, I. (forthcoming). *Social Audits: Speaking up for Home-Grown School Feeding*, SNV Procurement Governance for Home Grown School Feeding Project Learning Series.
- Smith, C., 2001. Trust and confidence: Possibilities for social work in “high modernity.” *British Journal of Social Work*, 31, pp.287–305.
- Westhorp, G., Walker, B., Rogers, P., Overbeeke, N., Ball, D., Brice, G., 2014. Systematic Review *Enhancing community accountability, empowerment and education in low and middle income countries: A realist review*, EPPI-Centre, Social Science Research Unit, Institute of Education, University of London
- World Bank Sourcebook, chapter 2 *social accountability: what does it mean for the world bank?* Social accountability sourcebook.