



# ACCOUNTABILITY IN PRACTICE: SOCIAL AUDIT TOOLKIT

MALDIVES, 2023



## **The Anti-Corruption Commission of the Maldives (ACC)**

The Anti-Corruption Commission of the Maldives (ACC) is an independent legal entity formed under the 2008 Constitution. ACC was established on 16th October 2008 with the ratification of the Anti-Corruption Commission Act 13/2008 (ACC Act) with the mandate of investigating corruption offences promoting integrity, prevention and combat corruption in all arms of the state.



## **Transparency Maldives**

Transparency Maldives, the National Chapter of Transparency International in the Maldives, is a non-partisan organisation that promotes collaboration, awareness and undertakes other initiatives to improve governance and eliminate corruption from the daily lives of people. Transparency Maldives views corruption as a systemic issue and advocates for institutional change that will punish and prevent corruption.



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The SANCUS project helps ordinary citizens in 26 countries to call for greater accountability from governments and the institutions responsible for overseeing them. The SANCUS project in the Maldives focuses on strengthening the legal and regulatory framework of State-Owned Enterprises (SOEs), as well as improving the governance, functions and operations of SOEs.

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Accountability in Practice:

# Social Audit Toolkit

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# Foreword

Transparency is key to public accountability. This is a matter of great concern and priority to the ACC. In 2017, the Anti-Corruption Commission conducted the first community-led social audit in Maldives. The work was dedicated to the establishment of an eco-facility in Gn. Fuvahmulah. This work was an important addition to that start of the social audit initiative of ACC. We would like to thank Transparency Maldives for its full cooperation with the ACC in this important work. The ACC and Transparency Maldives aim to increase the involvement of civil society in social audit activities, enhance the accountability of state and government agencies and strengthen the governance of public institutions. We aspire to collectively work with the civil society and the government to build upon this endeavour.

**Adam Shamil**  
**President**  
**Anti-Corruption Commission**

The fight against corruption must be a collective effort. We are excited to have partnered with the Anti Corruption Commission of the Maldives, and four different communities to enhance and pilot a social audit toolkit, that can empower citizens to be more proactive in engaging with and holding to account those who are in positions of power. It provides opportunities for the citizens to work together with stakeholders in identifying corruption risks and systemic gaps, and work together to address these gaps. The four social audits conducted as part of this initiative sheds light to both systemic gaps that require institutional reforms, as well as immediate practices that can be adopted to ensure our resources are allocated equitably, fairly and transparently. Transparency Maldives appreciates the opportunity to have worked with ACC on this important initiative. This also would not have been possible without those dedicated individuals and community based organisations who showed a keen interest to learn about the tools and supported in data collection. We also acknowledge the stakeholders who shared important information that provided insights around how the projects were being implemented. We hope this initiative highlights the need for continuous public engagement in development projects, and will promote greater public participation in decisions that affect the lives of their communities.

**Asiath Rilweena**  
**Executive Director**  
**Transparency Maldives**

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# About

Transparency Maldives, the National Chapter of Transparency International in the Maldives, is a non-partisan organisation that promotes collaboration, awareness and undertakes other initiatives to improve governance and eliminate corruption from the daily lives of people. Transparency Maldives views corruption as a systemic issue and advocates for institutional change that will punish and prevent corruption. Transparency Maldives received formal registration from the Ministry of Home Affairs on 19 July 2007.

Transparency Maldives aims to be a constructive force in the Maldives by encouraging discussion on transparency, accountability, and the fight against corruption. Transparency Maldives seeks to engage with stakeholders from all sectors (government, business, politics, civil society and media, among others) to raise awareness of corruption's detrimental effects on development and society.

The Anti-Corruption Commission was established in response to the Maldives' new Constitution (2008), which mandated the establishment of a nonpartisan commission with the specific responsibility of eradicating and combating corruption from all governmental responsibilities. The Anti-Corruption Commission Act (13/2008) was approved in compliance with this legal need, outlining the functions and mandate of the Commission.

According to Article 21(h) of the Act, the Commission is required to undertake seminars, workshops, and other programs to educate the public about the laws against and methods for eliminating corruption. Additionally, Article 21(n) directs the Commission to develop relationships with non-governmental organisations, educate them about corruption, promote integrity, and work together to combat corruption.

The SANCUS project, implemented by Transparency Maldives, supports strengthening the vertical and horizontal accountability and governance mechanisms around State Owned Enterprises (SOEs) in the Maldives. SOEs are a powerful actor in the economy of Maldives with most SOEs receiving significant financial contributions from the state coffers.

Many SOEs drain the state budget and contribute to increasing levels of public debt[1]. According to a World Bank Report[2], while the Public Sector Infrastructure Program (PSIP) accounts for the majority of capital spending, capital injections to SOEs have increased significantly over the past years. As such, capital contributions to SOEs increased threefold from US\$33-36 million in 2017-2018 to US\$102 million in 2019. The report also highlights that fiscal risks, namely explicit risks, were estimated at US\$1.6 billion or 30 percent of 2019 in GDP, arising mostly from guaranteed and on-lent debt to SOEs.

As a key focus of the SANCUS project is on improving the accountability and oversight of SOEs, TM aimed to develop a toolkit that citizens and Civil Society Organizations (CSOs) can use to collect information on government awarded projects with a special focus on the projects carried out by SOEs. The current toolkit is built on ACC's Community-Led Social Audit Pilot Program, which was piloted and evaluated in Gn. Fuvahmulah City in 2017. It comprises extensive sets of questionnaires designed for the evaluation of projects within local communities. The data collected through these social audits aims to support citizens and CSOs in raising awareness and advocating for the performance, governance, accountability, and oversight of project-awarded parties, including State-Owned Enterprises (SOEs).

This toolkit comprises the steps that need to be undertaken to complete a social audit.

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[1] Masood, M.I. (2023). Transition committees note gov't companies' financial issues. [Transition committees note gov't companies' financial issues | SunOnline International](#)

[2] World Bank (2022). [Maldives Public Expenditure Review - Restoring Fiscal Health](#)  
<https://documents1.worldbank.org/curated/en/099205108062235369/pdf/P174394036aa910c309ecf0fbecff0d7654.pdf>

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# INTRODUCTION TO SOCIAL AUDIT

A social audit is a powerful social accountability tool to evaluate or audit the government's actions, policy decisions, and performance[3]. It is often started and led by Non-Governmental Organisations (NGOs) that recruit, train, and mobilise the participation of citizens in the audit process[4]. This section looks at the concepts and broad themes surrounding social audits.

## Accountability

Accountability is the obligation of power holders to take responsibility for their actions. Power holders include people who hold political, financial, or other forms of power and include officials in government, CSOs, private businesses, and financial institutions[5]. It describes the rights and responsibilities between people and institutions that carry an impact on everyday lives[6].

In a democracy, a fundamental principle is that people have the right to demand accountability and public officials have an obligation to account for their actions[7]. Therefore, accountability has a political purpose which is to check the abuse of power, and an operational purpose to ensure the effective functioning of government[8]. For accountability to be effective, there must be an obligation to provide an account and the right to obtain a response (answerability) and ensure that action is taken where accountability fails (enforceability)[9].

Accountability can be imposed externally on governments through civic engagement or electoral process, which is known as vertical accountability. On the other hand, it can also be imposed by governments by using institutional mechanisms for oversight, regulation, and checks and balances[10] (See Figure 1).

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[3]Berthin, G. (2011). A practical guide to social audit as a participatory tool to strengthen democratic governance, transparency, and accountability. UNDP. <https://documents1.worldbank.org/curated/en/099205108062235369/pdf/P174394036aa910c309ecf0fbecff0d7654.pdf>

[4]Faraq, M. (2018). Social audit in 20 steps: lesson learned from fighting corruption in Guatemala, Peru, and Ghana. Transparency International. [1]Masood, M.I. (2023). [Transition committees note gov't companies' financial issues. Transition committees note gov't companies' financial issues. | SunOnline International](#)

[5]Malena, C., Forster, R., & Singh, J. (2004). World Bank Social Accountability: An Introduction to the Concept and Emerging Practice. [World Bank Document](#)

[6]UNDP (2015). Fostering Social Accountability: From principle to practise. [Fostering Social Accountability: From Principle to Practice. | United Nations Development Programme \(undp.org\)](#)

[7]Malena, C., Forster, R., & Singh, J. (2004). World Bank Social Accountability: An Introduction to the Concept and Emerging Practice. [World Bank Document](#)

[8]Mark Schacter (2000): When Accountability Fails: A Framework for Diagnosis and Action. Policy Brief No. 9. Institute of Governance.

[9]Andreas Schedler (1999): 'Conceptualizing Accountability.' In *The Self-Restraining State: Power and Accountability in New Democracies*. Eds. Andreas Schedler, Larry Diamond, and Marc F. Plattner. Boulder, give an overview of definitions and the principles of social accountability. The later sections are CO: Lynne Rienner Publishers: 13–28.

[10]O'Donnell, G. (1998). 'Horizontal Accountability in New Democracies.' *Journal of Democracy*. 9(3):112-126.

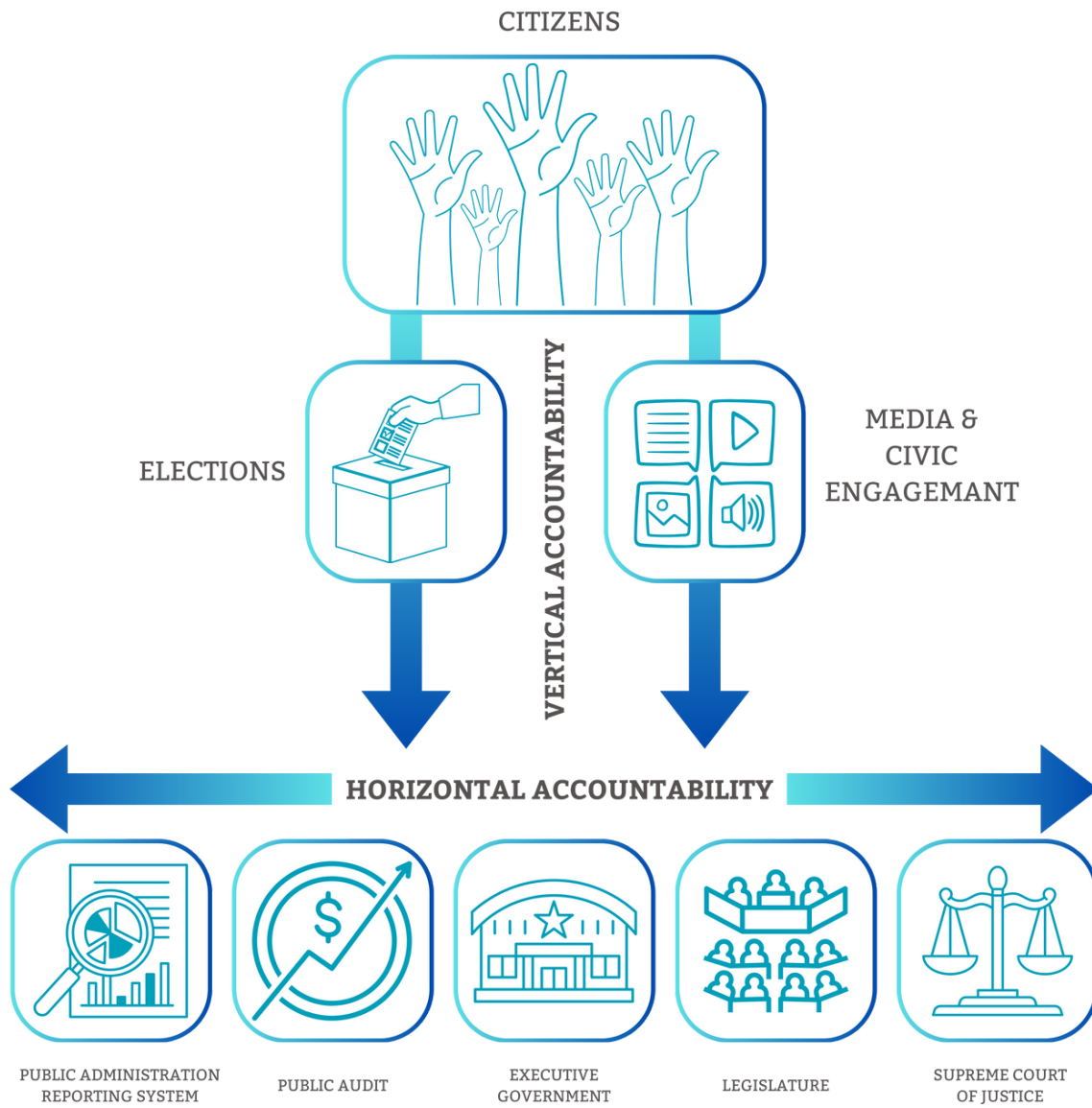


Figure 1: Vertical and horizontal mechanism of state accountability| Source: UNDP (2015).  
Fostering Social Accountability: From principle to practise



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# Social Accountability

According to the World Bank (2004), social accountability can be defined as the various actions and mechanisms used by the citizens, beyond voting, to hold the State accountable. This also includes actions taken by the government, civil society, media, and other actors that are part of this process. Social accountability is often demand-driven and operates from a bottom-up approach, as such initiatives help citizens be aware of and understand their civic rights and allow a more proactive role in exercising those rights and ensuring that the government acts in the best interest of the public. As such, it can provide extra sets of oversight and checks and balances on the government by exposing instances of corruption, negligence, and abuse of power that are unlikely to be addressed by horizontal forms of accountability[11].

While elections are the principal accountability mechanism in which the citizens engage, it has proven to be ineffective and weak in holding public officials accountable for their actions and decisions over time[12]. Under electoral processes, citizens are only offered limited choices, both in terms of candidates and political parties and it does not give the opportunity to express citizens voices on specific issues or to contribute to the public decision-making process effectively. Social accountability can operationalise accountability between citizens and the state and unlike elections, social accountability initiatives can be carried out on a continuous basis by engaging different actors and through various mediums including the media, public hearings, campaigns, and protests[13]. Social accountability initiatives can also complement and reinforce the accountability processes and mechanisms set by the government (Gaventa and Goetz 2001). These include:

- Political mechanisms such as separation of powers, parliament, independent bodies, and commissions.
- Fiscal mechanisms such as taxation, systems of auditing, and financial accounting.
- Administrative mechanisms such as hierarchical reporting, policies, and procedures regarding transparency and public oversight.
- Legal mechanisms such as the judiciary, anti-corruption agencies, and ombudsmen.

Formal and informal sanctions and rewards give power to social accountability initiatives. This includes creating public pressure through media coverage, protests, petitions, and campaigns and when necessary, by presenting evidence of corruption to relevant authorities or filing legal claims to the court. While these sanctions and rewards may be ineffective and inadequate in bringing real change, social accountability initiatives can reveal flaws and weaknesses in the system and thereby, lobby for reform or seek improvements through enhanced public participation. CSOs in particular, play a fundamental role in elevating the voice and concerns of the citizens to higher levels and enable citizens to hold the government accountable.

Examples of social accountability tools and mechanisms include social audits, participatory budgeting, citizen report cards, community scorecards, public expenditure tracking, and right to information acts.

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[11]Malena. C., Forster. R., & Singh. J. (2004). World Bank Social Accountability: An Introduction to the Concept and Emerging Practice. [World Bank Document](#)

[12]ibid

[13]UNDP (2015). Fostering Social Accountability: From principle to practise. [Fostering Social Accountability: From Principle to Practice | United Nations Development Programme \(undp.org\)](#).

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# Social Audit

Social audits are participatory and an ideal point of entry for citizen engagement in the political and decision-making process and the fight against corruption. It rests on the premise that the citizens have the right and want to know what the government does why, and how it impacts them and the government has obligation to account for and be transparent to the citizens[14]. When the actions and decisions of the government are watched and monitored closely, it builds pressure for the government to respond to the public's demand and have fewer incentives to abuse their power.

Social audits can be categorised into two types[15]:

- Compliance or procedural social audit: this type of social audit examines legal compliance by examining documents and records to check if they comply with the relevant laws and if there are any administrative or financial irregularities. This can also be carried out by comparing public documents and records with other sources of evidence such as interviews.
- Performance evaluation or substantive social audit: this type of social audit analyses the social impact of public institutions, services, and projects. The aim is to check whether public institutions are meeting their mandated functions or goals.

The main objective of a social audit is to monitor, track, analyse, and evaluate the performance of the government, thereby making public officials accountable for their actions and decisions[16]. It is distinguishable from other forms of citizen participation such as advocacy, lobbying, protests, and public demonstrations where the main purpose is to express the citizens' voice and to foster a more inclusive government. A social audit can therefore be considered as a mechanism of public oversight; that is the control exerted by citizens to track and monitor the government's performance to ensure public officials are accountable for their actions and decisions[17].

The success of social audits and other social accountability initiatives generally depends on the capacity and willingness of both the citizens and the government[18]. Therefore, social accountability initiatives should be conducted with caution as the success would depend on the existing conditions. As such, it is important for those engaged in the social audit process to understand how the policymakers operate. For instance, the capacity, needs, priorities, and willingness would differ for different stakeholders, thus requiring strategic initiatives from auditors. Additionally, expectations from such initiatives should be realistic as social audits and other social accountability tools cannot universally address corruption or lead to reform independently.

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[14]Berthin, G. (2011). A practical guide to social audit as a participatory tool to strengthen democratic governance, transparency, and accountability <https://www.undp.org/sites/g/files/zskgqe326/files/migration/latinamerica/Practical-Guide-to-Social-Audit.pdf>

[15]Faraq, M. (2018). Social audit in 20 steps: lesson learned from fighting corruption in Guatemala, Peru, and Ghana. Transparency International. [https://images.transparencycdn.org/images/2018\\_Guide\\_SocialAudit20Steps\\_English.pdf](https://images.transparencycdn.org/images/2018_Guide_SocialAudit20Steps_English.pdf)

[16]Berthin, G. (2011). A practical guide to social audit as a participatory tool to strengthen democratic governance, transparency, and accountability. <https://www.undp.org/sites/g/files/zskgqe326/files/migration/latinamerica/Practical-Guide-to-Social-Audit.pdf>

[17]Ibid

[18]Faraq, M. (2018). Social audit in 20 steps: lesson learned from fighting corruption in Guatemala, Peru, and Ghana. Transparency International. [https://images.transparencycdn.org/images/2018\\_Guide\\_SocialAudit20Steps\\_English.pdf](https://images.transparencycdn.org/images/2018_Guide_SocialAudit20Steps_English.pdf)

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# Importance of Social Audits:

## BENEFITS FOR THE GOVERNMENT



**a) Improves Transparency and Accountability:** Conducting social audits lead to more transparency within authorities and allows citizens to scrutinise government actions. This can help build trust between the government and the public.



**b) Improves Governance:** Social audit is a way of confirming the commitment by the government to good governance and accountability, which can lead to more efficient and effective public administration and decision-making.



**c) Means to Identify Areas for Improvement:** Social audits can help identify areas where government programs or services need to improve further, allowing for targeted improvements.



**d) Enhances Project Effectiveness:** Social audits are a medium through which the government can receive valuable feedback on the implementation of projects, allowing for adjustments that can improve overall project outcomes.



**e) Reduces Corruption and Irregularities:** Social audits can uncover and deter corrupt practices or irregularities within government projects or services, leading to better designing of public projects, targeted improvements to service provision, and utilisation of public funds.



**f) Increases Public Participation:** Social audits are a tool that aids in increasing public participation in the civic space and fosters a sense of ownership and participation in governance. This can have a positive impact by having better-informed citizens who are more likely to engage with government initiatives and ensure to hold public officials accountable.



**g) Strengthens Policy Decision-Making:** Social audits generate data and insights that can influence policymaking, helping the government make evidence-based decisions.



**h) Strengthens Public Trust and Confidence:** The government's receptiveness to the feedback from the social audit ensures the commitment to accountability, which enhances public trust and confidence in the government's actions.

It's important to note that for these benefits to be realised, there must be a genuine commitment from the government to act on the findings of the social audits and make necessary improvements

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## BENEFIT TO THE COMMUNITY [19]



a) It is a way to ensure that the national and local governments respond to the concerns of the community.



b) Empower citizens and CSOs to monitor projects within their communities and advocate for accountability and oversight functions.



c) Strengthen pathways to meaningful and inclusive engagement and citizen participation between citizens and public authorities.



d) Empowering marginalised groups.



e) Assist in building a responsive governance at a local and national level.

# Conducting a Social Audit

The Social Audit Guide published by Transparency International[20] summarises 20 steps necessary to conduct a social audit. Before a social audit is initiated and conducted, a theory of change that establishes explicit links between the planned activities and the desired change needs to be developed. A theory of change has four levels: outputs, short-term outcomes, mid-term outcomes, and long-term outcomes. For instance, the desired outcome for a social audit could be a compiled report with findings and recommendations. A short-term outcome could be to increase the awareness of stakeholders on the transparency and accountability issues raised by the related social audit. A medium-term outcome could be for the government or relevant authority to take action to address the findings of the social audit leading to better accountability. The long-term outcome would be the formulation of better policies and the design of sustainable and effective development projects.

**The 20 steps to conduct a social audit can be divided into four stages (Figure 2).**

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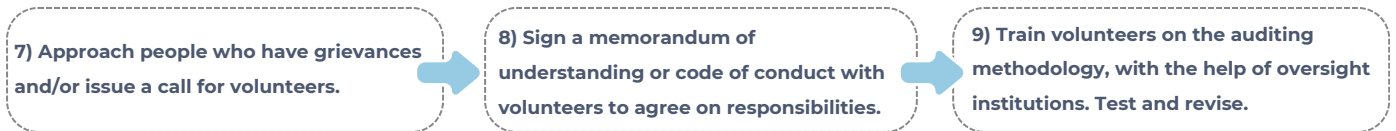
[19]ACC (2017). Community-Led Social Audit Toolkit Program. [Community led social audit program - toolkit - Anti-Corruption Commission \(acc.gov.mv\)](#)

[20]Faraq, M. (2018). Social audit in 20 steps: lesson learned from fighting corruption in Guatemala, Peru, and Ghana. Transparency International. [https://images.transparencycdn.org/images/2018\\_Guide\\_SocialAudit20Steps\\_English.pdf](https://images.transparencycdn.org/images/2018_Guide_SocialAudit20Steps_English.pdf)

## Stage 1: Initiate social audit



## Stage 2: Recruit & train volunteers



## Stage 3: Start the auditing process



## Stage 4: Release findings & follow-up

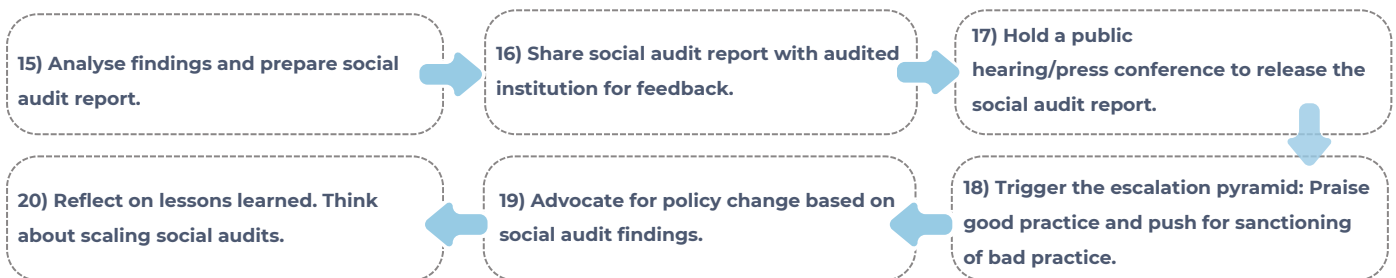


Figure 2: 20 steps to conduct a social audit | Source: Transparency International

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# Stage 1: Initiate Social Audit

## STEP 1: SET A GOAL OF SOCIAL AUDIT

Before a social audit can be conducted, the purpose of the social audit needs to be set. The goal of social audit can be identified in two ways:

- Conduct a social audit on an existing issue that already concerns the citizens such as allegations of corruption or abuse of power. This offers the greatest likelihood for greater support and engagement by the citizens as the stake to fight corruption is correlated to enduring the negative impact of corruption. For this reason, subsidised healthcare or electricity are appropriate areas for social audit and other social accountability initiatives as citizens have a personal stake in ensuring that corruption is minimised. On the other hand, for public goods such as infrastructure projects, incentives and motivation to audit by the citizens may be lower.
- Use a set of objective criteria to decide where, when, and on which issue to conduct a social audit. The criteria below can be used as a guidance to undertake social audits (Figure 3). The first criteria is based on targeting institutions or sectors where corruption risks are higher. The second criteria is about the degree of openness of the public sector with regard to anti-corruption reforms and the level of receptivity of public officials to social audits. The third criteria is based on the potential for citizen engagement and the fourth criteria concerns logistical and financial considerations.

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## CRITERIA TO IDENTIFY THE GOAL OF SOCIAL AUDIT

You could use the four criteria below along with their indicators to decide on the goal of social audit.

### Higher corruption risks

- 1 Municipalities, public institutions or sectors that are more corrupt than others (you can use data from national surveys on corruption or polls, as well as look at news on corruption scandals)
- 2 Higher level of public scrutiny exercised, for example via the media

### Degree of openness of public sector

- 3 Efforts already underway to improve anti-corruption performance in the institution, municipality or sector
- 4 Level of transparency in the municipality or sector (comprehensive transparency)
- 5 Officials receptivity and openness to working with civil society (availability of influential reformers in the public sector, for example)<sup>38</sup>

### Potential for citizen engagement

- 6 Number of local NGOs or civil society groups with potential to become allies
- 7 Previous experience of local organisations in mobilising communities
- 8 Level of citizen involvement in public affairs and availability of volunteers

### Logistical/financial considerations

- 9 Proximity to your location and to trusted/accountable local partner
- 10 Budget available to complete social audit

*Figure 3: Criteria to identify the goal of social audit | Source: Transparency International*

## STEP 2: FORM AN ALLIANCE WITH PUBLIC AND OVERSIGHT INSTITUTIONS.

Social audits, including other social accountability initiatives, may face resistance from some public officials and institutions. Building an alliance requires the public officials and the citizens to work together on the goal to be achieved thereby, giving credibility to the findings of the social audit. Government buy-in is even more essential in countries that do not have a Right to Information (RTI) legislation to ensure access to the necessary documents and information. Government buy-in could also be increased by conducting induction and sensitisation workshops and training for public officials at the institution or sector being audited.

## STEP 3: DEVELOP AN ESCALATION PYRAMID

Conducting a social audit and publishing the findings should not be the end product. Developing an escalation pyramid early on will lay out the process for actions to be undertaken based on the findings of the social audit. If it is developed after the social audit, it might be too late to set up any follow-up mechanisms or miss important advocacy opportunities.

An example of an escalation pyramid is given below (Figure 4). It includes two parts: sanction and recognition, and each part is composed of a series of escalated actions, which would depend on the findings of the social audit. Both pyramids can be used at the same time, depending on whether the social audit findings uncovered both good and bad practices or irregularities.

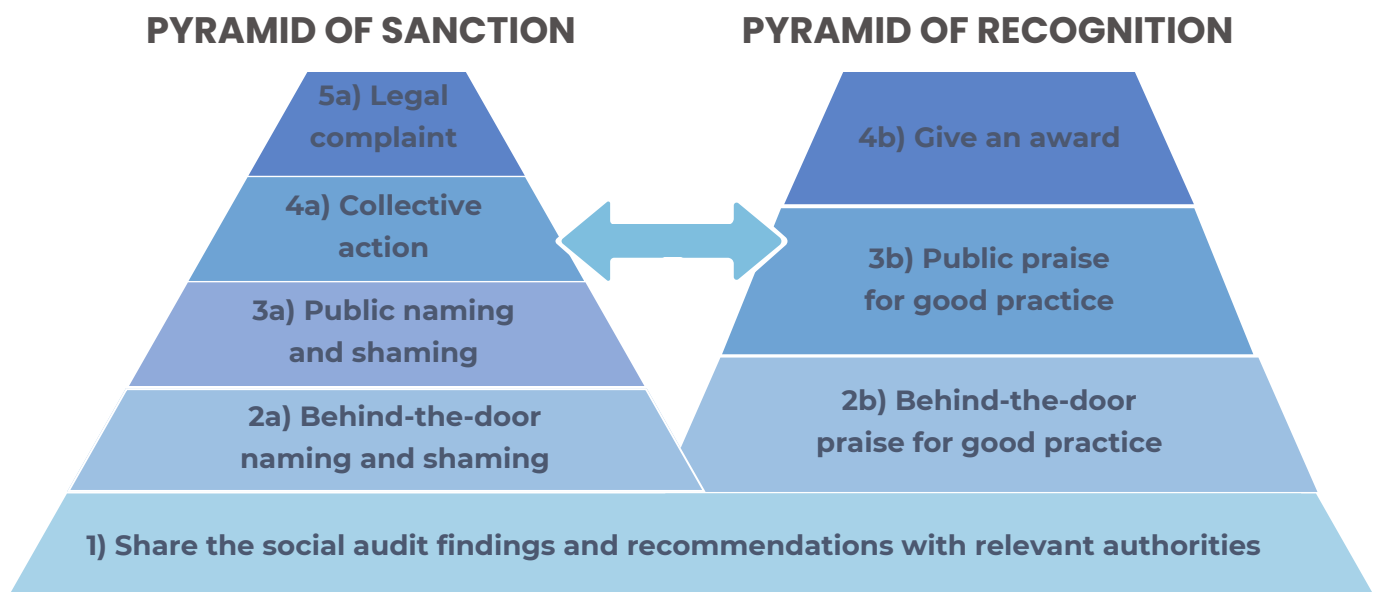


Figure 4: Escalation pyramid | Source: Transparency International



The pyramid of sanction will be used if the social audit findings uncover bad practices or irregularities. In this case, the next step would be behind-the-door name and shame. This could be done in person or in writing condemning the lack of response or inaction by institutions. If the institution was not receptive or received a negative response, then the next step would be to publicly name and shame via media. If there is still no response or the response is negative, then the next step would be collective action by signing petitions or organising protests. Collective actions signal the public support for the cause and if there is still no response or a negative response, the next step would be to file a complaint to the relevant oversight or regulatory institutions. Proceeding with legal action should be the last resort and should be done strategically. Similarly, the pursuit of any action under either pyramid would have to be strategic and highly dependent on the context and depending on the context, the tactics are subjected to differ.

Having a pyramid of recognition signifies that citizen and/or CSOs recognise governmental efforts and good practices. Recognition could be done informally in meetings or in writing, and it could also be shared in the media. Finally, integrity awards can also be used to recognise governmental efforts and good practices.

## **STEPS 4 & 5: COLLECT RELEVANT DOCUMENTS: IDENTIFY DOCUMENTS NEEDED FOR SOCIAL AUDIT AND SUBMIT RTI REQUESTS TO ACCESS DOCUMENTS.**

This is the cornerstone of this process as accessing the relevant documents is crucial to conduct a social audit. The documents required will depend on the nature and context of the social audit. For documents that are not publicly available, RTI requests and appeals can be submitted to access the required documents.

### **Box 1: RTI in Maldives**

**The Right to Information Act (RTI) (Law Number 1/2014), came into effect on 12 July 2014 and guarantees every citizen's right to access information as a fundamental human right. Under this law, citizens can seek any information held and managed by state institutions and inspect their documents in any material or form. The RTI act includes clauses on Proactive Disclosure, RTI process, and Exemptions.**

**The RTI process has 4 main stages as shown below:**

# Step-by-step guide of RTI Process

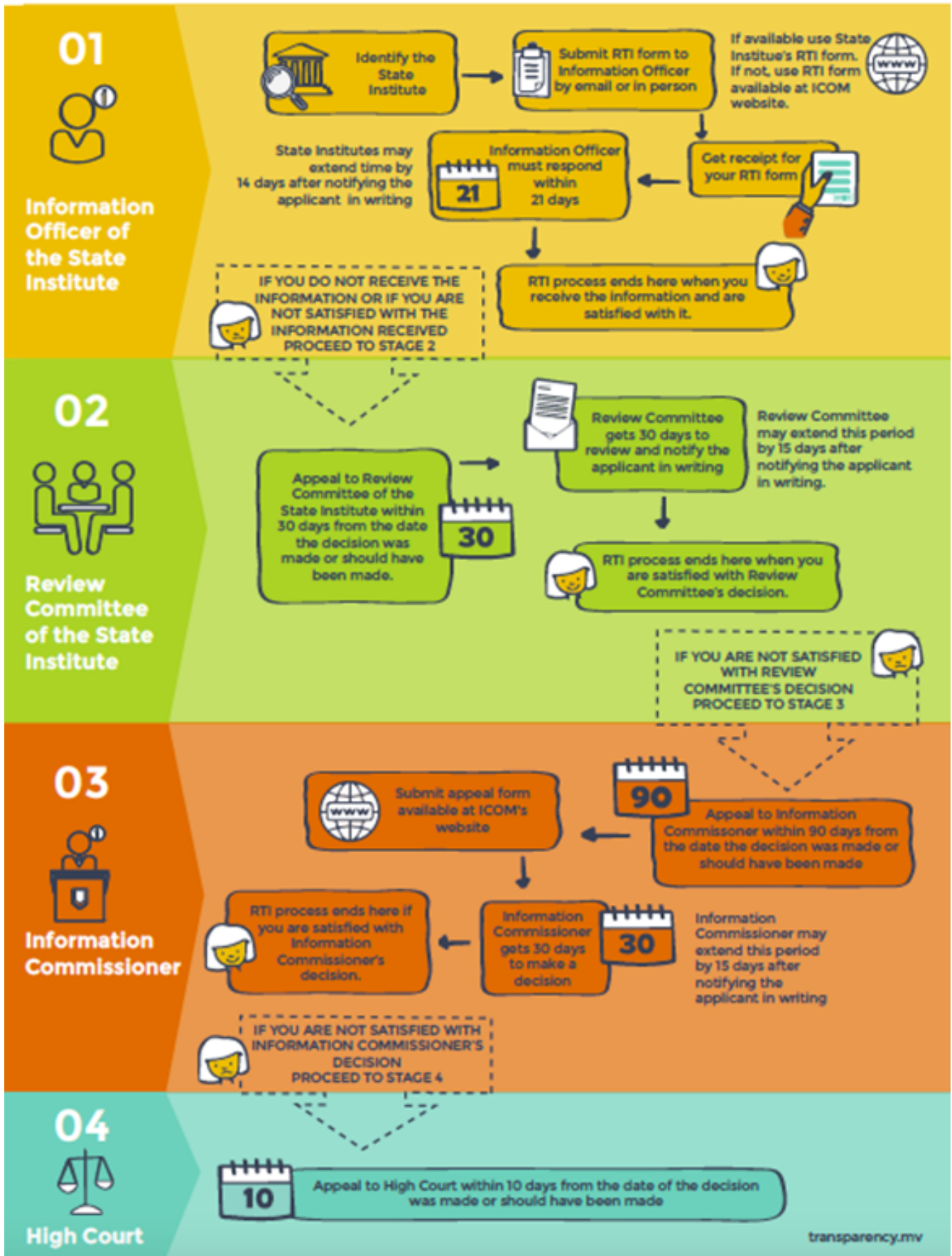


Figure 5: Step by Step guide of RTI process  
Source: Transparency Maldives

If there is no RTI law, then the best course of action would be to approach the relevant institutions and request to sign an agreement such as a memorandum of understanding to access the required documents. If this fails, then the social audit scope has to be limited to available documents. Alternatively, the escalation pyramid can be triggered to advocate for access to information.

## **STEP 6: PREPARE TRAINING MATERIALS AND SOCIAL AUDIT FORMS**

Once the documents have been accessed, training materials and forms to be used in the social audit should be developed. Training must be tailored to the nature of the social audit and the types of documents that will be reviewed by the participants of the audit. If an alliance is formed with a public institution, training materials and forms can be developed in collaboration.

# Stage 2: Recruit and Train Volunteers

## **STEP 7: CALL FOR VOLUNTEERS OR APPROACH PEOPLE WHO HAVE GRIEVANCES/ISSUES**

Issue a call for interested parties, including citizens and CSOs, to volunteer to conduct the social audit. If well-structured and mobilised groups exist within the community, such groups can be onboarded for the social audit. Similarly, if previous experience in civic engagement is lacking, the social audit can be conducted by partnering with interested CSOs. Material incentives should be considered such as providing meals during the social audit to attract more volunteers.

## **STEP 8: SIGN AN AGREEMENT OR CODE OF CONDUCT FOR VOLUNTEERS**

It is important to identify the roles and responsibilities of the people participating in the social audit. A code of conduct works better if the individual citizens are participating in the social audit. If a CSO or mobilised group is taking part, signing a memorandum of understanding would be an effective option.

## **STEP 9: TRAIN PARTICIPANTS ON SOCIAL AUDIT**

Participants of the social audit must be trained well to understand the social audit methodology and to review public documents. The training should be participatory and practical, with information and exercises on social audit and other social accountability initiatives. If an alliance was formed with a public institution to conduct the social audit, the training could be co-facilitated.

# Stage 3: Start the Audit

## **STEP 10: AUDIT DOCUMENTS AND IDENTIFY RED FLAGS**

Participants should review the required documents related to the social audit to uncover any irregularities or red flags. If questions or challenges arise in the review process, participants could resort to assistance from experts such as lawyers or public officials from the institution, sector, or project being audited.

## **STEP 11: CONDUCT FIELD VISITS**

Field visits can be conducted to assess the validity and accuracy of the documents reviewed. This step also increases the level of scrutiny of social audits. Subject to budgetary and logistical constraints, this step could be optional as it would require money for field visits, and a larger organisational capacity will be required to train and supervise the fieldwork. In this step, the participants can also triangulate information with beneficiaries of a public project or a service.

## **STEP 12: ASSESS TRANSPARENCY LEVELS**

Transparency is an integral component of social audit because timely disclosure of information will save time and smoothen the auditing process. The availability of required documents would mean the reliance on RTI requests would become less or not required. As part of this, an assessment can be conducted to check whether all documents required by the law are published for the public to access. This step is optional because it goes beyond the social audit process. Nevertheless, assessing transparency contributes to the greater goal of a more transparent and accountable government.

## **STEP 13: OUTREACH ACTIVITIES (RAISING AWARENESS ON SOCIAL AUDIT AND RTI)**

Raising citizens' awareness on social audit and their right to information is an effective way to increase the impact of the social audit and its findings. This is an optional step as it goes beyond the scope of the social audit process.

## **STEP 14: SIGN PETITIONS TO SUPPORT THE ADOPTION/AMENDMENT OF RTI LAW**

Participants can speak to the public about the challenges and difficulties faced when accessing public information and the importance of proactive and timely disclosure of information by the institutions. This step is particularly useful if there is no or a weak RTI law in existence. This is an optional step as it goes beyond the scope of the social audit process.

# **Stage 4: Publish Findings and Follow-up**

## **STEP 15: ANALYSE FINDINGS AND PREPARATION OF SOCIAL AUDIT REPORT**

The analysis should focus on any irregularities or red flags, and outline recommendations to improve accountability and transparency. Similarly, good practices can be identified and highlighted to offer a balanced perspective. Participants of the social audit can be involved in the analysis process given that they have the time and capacity, and if their involvement would not delay the process. Once the analysis is complete, prepare the social audit report which should include the main findings, any irregularities or red flags, good practice, and recommendations. It is important to limit the number of recommendations and prioritise them as having multiple recommendations of equal importance could be unrealistic or overwhelming for the public institution being audited. In addition, consideration must be given to how the findings will be presented - lengthy text could be less interesting while visual elements such as infographics and pictures could be easier to grasp and follow. On top of this, a one-pager can be prepared listing the summary of the findings.

## **STEP 16: SHARE THE SOCIAL AUDIT REPORT WITH THE AUDITED INSTITUTION FOR FEEDBACK**

Once shared, the audited institution can highlight any factual errors and provide feedback on the report. The findings and recommendations can be discussed via meetings and allow reasonable time for them to comment and share feedback. If substantial feedback is provided, the report can be revised to reflect this.

There are a number of benefits to sharing the social audit report with the audited institution: it signifies a genuine interest in hearing what the audited institution has to say, the audited institution cannot claim that the findings are factually wrong, and it can assist in building long term collaboration with the institutions to improve their accountability and transparency mechanisms.

## **STEP 17: PUBLISH THE SOCIAL AUDIT REPORT**

The social audit report needs to be published and during the launch event, a public hearing can be organised where citizens can question the audited institution on their actions face-to-face. Such interactions between the citizens and the government can be more impactful and have the potential to enhance the citizen's civic capacity. If such an event is arranged, it is important to encourage the participation of more citizens. Alternatively, if the audited institution would not come on board for a public hearing, a press conference can be arranged with media coverage. A media kit can be shared in advance and the findings can be promoted on social media for advocacy and awareness.

## **STEP 18: TRIGGER THE ESCALATION PYRAMID**

The escalation pyramid can be triggered at this point where good practices can be praised and push for sanctioning of bad practices. Without such enforcement, social audits risk losing credibility if the audited institution and the relevant public officials are unlikely to face any consequences.

## **STEP 19: ADVOCATE FOR POLICY CHANGE**

Based on the social audit findings, advocate for policy change. Social audits are part of a broader and longer process of engagement between citizens and the government, and therefore should not be considered as a one-time exercise. Additionally, the findings of social audits across different sectors of institutions over time can contribute to the accountability and transparency of such institutions. Findings uncovered in social audits may not be illegal but rather administrative deficiencies or bad practices. Social audits can therefore identify loopholes in the system that could lead to corrupt practices and the findings of social audits can be used not just to push for legal actions but also to rectify such administrative deficiencies or bad practices. This would require advocacy and alliance with several stakeholders at various levels.

## **STEP 20: REFLECT ON LESSONS LEARNED**

This step is about reflecting on the findings of the social audit, the progress made, and the lessons learned. Such reflection would highlight any changes necessary for the social audit process and ways to improve the process further. This can be done jointly with participants and public institutions, which could be helpful in organising and conducting further social audits. In addition, consideration should be given to scaling social audit and its impact. This can be done in three ways: scaling out (replicating social audits in additional sectors or institutions), scaling up (pushing for policy change based on the social audit findings), and scaling deep (changing behaviours that open the way to corruption by instituting integrity values). These three types of scaling should be carried out together to tackle the root causes of corruption and to prevent it.

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# Factors to consider when conducting a social audit

## Barriers to obtaining relevant documents from the government

It is important to gather all the available information on the chosen project/service before initiating a social audit. However, required information (such as contracts, internal policies, bid documents, other records related to projects, etc.) is often unavailable on public domains/websites due to a lack of transparency. Furthermore, if the institution is not receptive to working with you, there may be delays in responding to requests and rejection to obtaining certain information such as contracts.

In such cases, you can limit the scope of the audit to information that is available online or focus on monitoring the implementation of the project/service. It is also useful to use tools such as Right to Information to obtain this information if it is not provided upon official requests.

It could also be useful to form a relationship with the institution through a memorandum of understanding to have access to the required information.

## Citizen engagement

A social audit will usually revolve around an issue that concerns citizens. To get the participation of the community in a social audit, it is important to inform them of the concept of a social audit, how it is conducted, and areas where they can support the process (such as monitoring of projects beyond social audit, or to get support from experts in analysing documents and findings especially if they are not directly involved in the social audit process).

To ensure meaningful citizen participation it is important to explore potential CSOs within the community who can act as allies. CSOs who have experience in mobilising communities can play a key role in increasing citizen involvement in civic space and mobilising volunteers for the social audit process.

By involving citizens in the process, you can also identify complaints beyond the audited project where you can act as a mediator between citizens and public institutions. If you are conducting the exercise with other CSOs, they may also be able to support you in advocating such issues to related parties.

## Work in coalitions

Building alliances between citizens and government/service providers is crucial when conducting a social audit and working together for change. A successful social audit process needs commitment from public officials, for example, to respond to information requests, provide information, and act on the findings of the social audit. Therefore, prior engagement with them would lead to creating better relations for a long-term commitment, especially if they are already informed of the objectives of conducting a social audit. It is important for the institution to understand that the organiser of the social audit provides key information crucial to them which is evidence-based.

Forming such an alliance would also give more credibility to the report of the social audit, as the institution would be a key participant in providing and validating information.

## Identify Entry points

If there is reluctance from public institutions to support the social audit process, it is important to determine whether the institution is refusing to collaborate due to a lack of willingness/lack of political will or is strongly opposing reform. It is important for the organisers to be flexible when strategizing to overcome any changes or opposition that could arise.

In case of opposition from an institution, you can identify and approach a more responsive public official who is willing to support reform. They may not always be from the highest level of government and can include civil service workers or political advisors.

## Framing and communication

As the social audit process leads to reform, communication is key for successful advocacy. It is important to align with the interest of state institutions and show how a social audit can provide evidence-based information that can highlight loopholes and ways to strengthen processes. Framing this is a way to show the mutual benefits to the citizens (which is to increase accountability of public officials) and for institutions to be able to cater more closely to the public needs which in turn can be favourable for them, will be strategic.

It is also extremely important to communicate with respect when dealing with stakeholders and to provide evidence-based information wherever possible.

## Conducting Questionnaires and Surveys

As you conduct surveys it is important to be mindful of research ethics. This includes explaining the purpose of the interview, getting consent from responders, being respectful in asking questions, and being impartial and accurate in collecting responses.

There is also no one way of conducting a survey. To reach the larger community, it may be helpful to conduct it in various ways such as online forms, one-to-one interviews, and focus group discussions. While conducting interviews it is necessary to target different gender (men and women), age groups (youth, elderly), and people of different employment backgrounds (public, private, own work) to collect a variety of opinions.

Questionnaires may also not be standard to audit all projects. Depending on the implementation stage of the service or project, there could be slight differences in the questions. For instance, auditing a construction project at the early stages of implementation cannot focus on site visit results but must focus more on the documentation process. For a project that has been completed, an audit could focus on the result, such as monitoring whether the objectives of the projects stated in the documents are met.

## Identify good practices and bad practices

The final objective of conducting a social audit is not to publish a report. As this process requires building relationships with other institutions and stakeholders it is important to highlight any good practices identified along with the red flags and recommendations. This type of presentation would reassure that a social audit not only focuses on finding irregularities and criticism of an institution but also provides balanced feedback and allows for constructive feedback for reform.



## **Continuous Advocacy**

A social audit may not always uncover corruption or other illegal activities. Since it may uncover irregularities such as administrative deficiencies or loopholes that increase the risk of corruption, continuous monitoring, and advocacy is important to close these gaps. Through a long-term effort, this can strengthen the relationship between citizens and institutions to impact policy decisions and form more meaningful vertical engagement.

This can be not only done through traditional reports but also visualisation of main findings and recommendations and media.

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7. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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8. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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9. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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10. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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11. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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12. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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13. ޕްރޮޖެކްޓްތަކުގެ ބޭނުންކުރާ ފައިސާތަކުގެ ބަލަންދު ފަދަ ކަންތައްތަކުގެ ސަބަބުން ޕްރޮޖެކްޓްތަކުގެ ސަފުޅާ ފެނިދޭނެތޯ؟

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29. ހުށަހަޅާ ފަރާތްތަކުގެ ފަރާތުން ދަނީ ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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30. ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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31. ހުށަހަޅާ ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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32. ހުށަހަޅާ ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?  
ނުވަތަ ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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33. ހުށަހަޅާ ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?  
ނުވަތަ ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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34. ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?  
ނުވަތަ ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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35. ހުށަހަޅާ ފަރާތްތަކުގެ ފަރާތުން ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?  
ނުވަތަ ސަރުކާރުގެ ފަރާތުން ސަލާމަތް ލިބިފައިވާ ކަމަށް ބުނެފައިވާތޯ?

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4.4 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

މަނިފޮތްތަކުގެ ހިސާބު ދިވެހިރާއްޖޭގެ ޖުމްހޫރީ އިދާރާތަކުން.

4.5 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

4.6 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

4.7 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

4.8 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟ (އެ ސަބަބުތަކުގެ ތެރެއިން)

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4.9 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟ (އެ ސަބަބުތަކުގެ ތެރެއިން)

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު
މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު
މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު
މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

**މަނިފޮތްތަކުގެ ހިސާބު ދިވެހިރާއްޖޭގެ ޖުމްހޫރީ އިދާރާތަކުން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟**

5.1 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟ (އެ ސަބަބުތަކުގެ ތެރެއިން)

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު

5.2 ގެ ސަބަބުން ރަޖިސްޓްރޭޝަން ބަޔާން ސަފުޞަލް ގަޑިއުމާ ބަހާލަން ޖެހޭނެ ސަބަބުތައް ފަސޭހަވާނެތޯ؟

މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު	މަނިފޮތްތަކުގެ ހިސާބު



5.3 5.3 ގައި ބަޔާންކުރި ގޮތަށް ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?

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5.4 5.4 ގައި ބަޔާންކުރި ގޮތަށް ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?

ހުރި	ނުހުރި
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5.5 5.5 ގައި ބަޔާންކުރި ގޮތަށް ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?

ހުރި	ނުހުރި
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**ސަރުކާރުގެ ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?**

6.1 6.1 ގައި ބަޔާންކުރި ގޮތަށް ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?

ހުރި	ނުހުރި
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6.2 6.2 ގައި ބަޔާންކުރި ގޮތަށް ސަރުކާރުގެ ފަރާތުން ލިޔުންތެރިކަމުގެ ތެޔޮ ސަރުކާރު ހިންގަން ދެންނެވާނެތެވެ?

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