



EVALUATION OF THE CITIZEN PARTICIPATORY AUDIT BY THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN

PAKİSTAN SAYIŞTAYININ VATANDAŞ KATILIMLI DENETİM ÇALIŞMALARININ DEĞERLENDİRİLMESİ

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ABSTRACT

Social accountability is central to democratic accountability and governance. The participation and inclusion of citizens in the works of the government improves transparency and public trust. The Department of the Auditor General of Pakistan (DAGP) provides the necessary support to the Public Accounts Committees of the national and provincial assemblies in carrying out their legislative oversight on the operations of the executive to hold them accountable. The government of Pakistan and the World Bank have initiated the Program for Results (PforR) for improving public financial management and accountability, which calls for taking measures to improve social accountability and citizen participatory audit. As a result of this program, the DAGP has introduced the Citizen Participatory Audit (CPA) initiative to integrate the citizens in the audit process. Although, based on the experiences of other SAIs, the DAGP's CPA is an encouraging initiative towards social inclusion and participatory governance to promote social accountability, it would not be as successful as anticipated unless certain impediments and challenges identified through SWOT and PEST analyses are overcome.

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ÖZ

Sosyal hesap verebilirlik; demokratik hesap verebilirlik ve yönetişimin merkezinde yer alır. Vatandaşların yönetime katılması ve yönetim süreçlerine dahil edilmesi, şeffaflığı ve kamuya duyulan güveni artırır. Pakistan Sayıştayı (DAGP), hesap verebilirliğini sağlamak amacıyla yürütmenin faaliyetleri üzerinde yasama gözetimi işlevlerini yerine getirmede ulusal ve bölgesel meclislerin Kamu Hesapları Komitelerine gerekli desteği sağlar. Pakistan hükümeti ve Dünya Bankası, kamusal yönetimi ve hesap verebilirliğin güçlendirilmesi için, sosyal hesap verebilirliği ve vatandaşların katılımcı denetimini geliştirmeye yönelik önlemler alınmasını gerektiren Sonuç Programı'nı (PforR) başlatmıştır. Bu programın bir sonucu olarak DAGP, vatandaşları denetim sürecine dahil etmek için Vatandaş Katılımlı Denetim (CPA) girişimini başlatmıştır. Diğer Sayıştayların deneyimlerine dayalı olarak DAGP'nin bu girişimi, sosyal hesap verebilirliği teşvik etmek için sosyal katılım ve katılımcı yönetişime yönelik teşvik edici bir girişim olsa da SWOT ve PEST analizleriyle belirlendiği üzere, belirli engellerin ve güçlüklerin üstesinden gelinmeksizin, CPA beklenen başarıyı sağlayamayacaktır.

Keywords: Citizen Participatory Audit, Participatory Governance, Social Accountability, Supreme Audit Institutions (SAIs), Department of the Auditor General of Pakistan

Anahtar Kelimeler: Vatandaş Katılımlı Denetim, Katılımcı Yönetişim, Sosyal Hesap Verebilirlik, Yüksek Denetim Kurumları (YDK), Pakistan Sayıştayı

INTRODUCTION

Participatory governance leads to democratic accountability, which ensures that the government departments and officers remain responsible in the exercise of their powers and authority. Accountability and transparency are important facets of good governance, which affect citizens' trust and legitimacy of the government bodies. Traditional approach to accountability restricts it to the role of certain 'internal' and 'horizontal' mechanisms, however, the recent development in inclusive governance and social accountability calls for the participation of the citizens, communities and civil society organizations (CSOs) in holding the government machinery accountable in exercise of their powers and authority. Pakistan follows the Westminster parliamentary system, and the role of legislative oversight is maintained through public accounts committees (PACs) of the national and provincial assemblies. The PACs rely heavily on the audit reports and financial information prepared and presented by the Department of the Auditor General of Pakistan (DAGP), which is the Supreme Audit Institution

(SAI) of the country. Therefore, the functioning of the DAGP is central to the performance of the PACs in ensuring accountability of public departments.

In 2017, the government of Pakistan and the World Bank undertook a “Program for Results (PforR) Public Financial Management and Accountability to Support Service Delivery” to strengthen the public finance management in the country. The program encompasses numerous timescales and incremental initiatives to strengthen public finance management and discipline. The enacting of the Public Finance Management Act in 2019 is an important result of this program. PforR also calls for developing and implementing social accountability strategies and encouraging the citizen participatory audit (CPA). The International Organization of Supreme Audit Institutes (INTOSAI) also emphasizes citizens’ participation and engagement with the SAIs to realize the goal of good governance and effective public service delivery. Several SAIs have undertaken initiatives for participation of citizens for social accountability, which have borne favorable outcomes.

While building upon the experiences of sister SAIs to achieve the key result areas delineated in the PforR for external audit, legislative oversight and social accountability, the DAGP has initiated the Citizen Participatory Audit (CPA), which aims to integrate citizens and civil society groups and organizations in the audit process. Currently, the role of citizens, communities and CSOs has been restricted to only proposing audit of certain projects, programs or departments of the government. However, the DAGP has envisioned an incremental broadening of the scope and mandate of the CPA to include the citizens and CSOs in actually carrying out the audit of the executive entities. The envisioned form of the CPA, however, would certainly need to overcome certain impediments.

1. LEGISLATIVE OVERSIGHT AND CITIZEN PARTICIPTION FOR GOOD GOVERNANCE

1.1. Legislative Oversight as a Tool of Accountability for Good Governance

The concept of democratic governance postulates that whatever authority a public institution owns is merely conferred to the institution for improving the quality of life and welfare of the people (Akyel and Kose, 2013). In the exercise of this power, the individuals and institutions should focus how effectively, efficiently and economically the public goods and services can be made available to the public. Therefore, the purpose of conferring and using the required authority is to serve the people, and it is vital to discourage the arbitrary use of power by individuals and institutions. To ensure this, the bearers of authority are made subject to internal as well as external oversight. The internal oversight means that each institution has its own regulations set in place to check the misuse of authority, and the individuals are held accountable within internal hierarchy, whereas the external oversight can be performed by different external institutions like the parliament, external audit, courts, quasi-judicial institutions like ombudsmen and tribunals and, most importantly, the citizenry (Mulgan, 1997). Accountability can, thus, be defined as the answerability of individuals who have and exercise the authority entrusted to them by the state or “the obligation of powerholders to account for or take responsibility for their actions” (Malena, 2004: 2). The primary reason to make individuals and institutions answerable is to curb the misuse of power and to ensure that they are made more responsible while exercising their authority (Cameron, 2004). Democratic accountability is a direct result of participatory governance, which means that an individual, either elected or appointed, or an institution, to which a certain degree of authority is delegated, is subjected to a process of oversight by those representing the general public. Accountability can be of two types; first, horizontal accountability, where one state institution keeps an oversight on other institutions and; second, vertical accountability, where the people or citizens hold all elected or appointed individuals and institutions accountable (Pelizzo and Stapenhurst, 2013: 2).

Parliament makes the budgetary appropriations for the executive departments out of the public exchequer in the name of the public. Therefore, these executive departments are, first and foremost, held accountable to

the parliament for the proper use of these resources. In turn, the parliament consisting of the political representatives of the people, are accountable to the citizens, which takes place through democratic process of elections. In democratic countries, certain legislative oversight committees or bodies are established to overlook the performance of the executive, which is, in fact, the exercise of horizontal accountability on executive departments. Legislative oversight is crucial for development and transparency. Pelizzo and Stapenhurst (2013: 48) opine that effective legislative oversight is extremely important in improving quality of democracy, which leads to the promotion of conditions that restraint corrupt practices and facilitates sustainable development.

1.2. Role of SAIs in Promoting Social Accountability and Good Governance

The INTOSAI is an organization of professional and reliable SAIs that through their impartiality and independence ensure efficiency of the government departments and, thus, help increase the trust of the people in state institutions by contributing to the fight against corruption and ensuring accountability. All of this results in efficient public governance and, as a result, transparency in the operations of the government agencies tasked with delivering the public goods and services to the people (UN/INTOSAI, 2011). The primary duty of the SAIs, the audit of public funds, puts them in a highly special position to support effective national governance (Hussain, 2001).

The partnership of citizens with the SAIs provides a distinct opportunity for social accountability, which is an external and vertical mechanism of accountability, whereby empowering the citizens, citizen groups, CSOs, media and other 'external' stakeholders to hold the government organizations and officials socially accountable. Social accountability is defined as "an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability" (Malena, 2004). Although social accountability is exercised by the people in the form of elections, this is a very basic form and is limited to electing of representatives only. This also does not allow the citizens to actively participate in the public decision-making and policy process. Therefore, more recently, social accountability has been considered to include the steps and initiatives taken by the government to enable the citizens, CSOs, communities and media to partake in the formal accountability process beyond the election process.

As already argued, legislature oversight is extremely important to achieve good governance. The SAIs assist the legislatures in the exercise of this oversight and ensure, “transparency and accountability; fairness and equity; efficiency and effectiveness; respect for the rule of law; and high standards of ethical behavior in public management – which are fundamentals of good governance and represent the basis upon which to build open government” (OECD, 2001). The goals of public accountability and good governance can only be achieved through public trust i.e., when the citizens, who are the primary beneficiary of the public accountability process, are convinced that the process is being carried out in a satisfactory manner.

1.3. Citizens’ Participation for Good Governance

There is a vast body of literature that emphasizes the importance of participatory governance and the need for encouraging participation of citizens to achieve good governance. While there are several studies to show the correlation between the different stages of citizens’ participation and the levels of governance, the most important might be the study carried out by Arnstein (1969), who identifies “eight rungs on the ladder of citizen participation”. He argues that the degree of citizens’ participation in the operations of the government can be of eight distinct levels or rungs, starting from the level 1 – Manipulation, which is based on non-participation, to level 8 – citizen control, which has maximum degree of citizen participation. He proposes that these eight levels of citizen participation highlight three extents of citizens’ power (Figure 1).

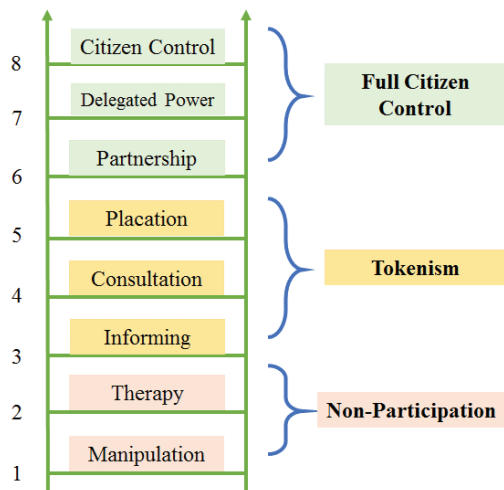


Figure 1: Arnstein’s Ladder of Citizen Participation (1969: 217)

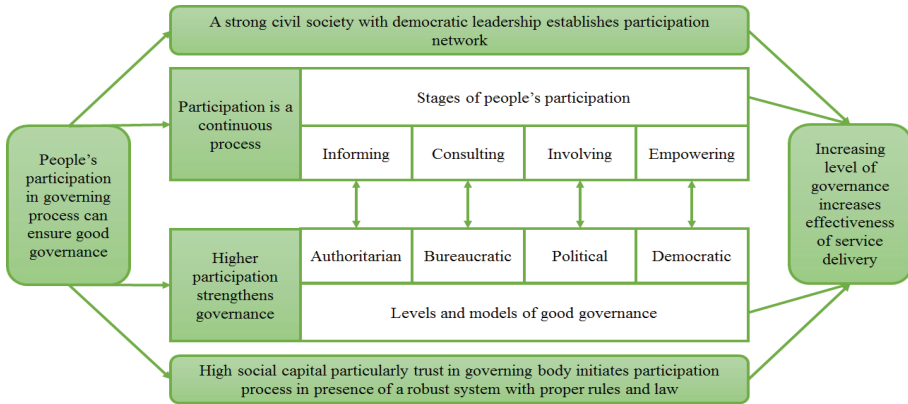


Figure 2: Waheeduzzaman's Theoretical Framework for Participation and Governance (2010: 98)

Similarly, from the perspective of developing countries, especially the South Asian countries, Waheduzzaman (2014) proposed a theoretical framework, showing a correlation between the different stages of participation and models of governance. In contrast to the model proposed by Arnstein (1969), Waheduzzaman (2014) developed four stages of participation and four relative models of governance (Figure 2).

1.4. Role of Civil Society Organizations in Good Governance

Habib and Rafique (2019: 18) have opined that CSOs have a strong say in promoting and highlighting the demands of the citizens to the government. They serve as a mediator between the government and the citizens by bringing up complex governance concerns with the government on behalf of the people. The CSOs are representatives of the civil society, which in turn is regulated by the government. However, it is anticipated that adequate autonomy and civil society participation would be guaranteed to meet the needs of the populace. A strong, autonomous, aware, and empowered civil society is a must for strong democracy and good governance. Notwithstanding the importance of CSOs in agenda-setting for policy making, there are certain impediments associated with their performance. In the context of Pakistan, the civil society has historically not been well-organized and goal-oriented. This was primarily due to harsh treatment extended towards them by the military and civil governments. Since 2007, Pakistan's civil society has established itself as an effective stakeholder in democratic practices and agenda-setting in public policy process (Habib and Rafique, 2019: 21).

Apart from the efficacy of the CSOs, certain challenges are linked with the performance of CSOs. First, the general perception of the citizens that such organizations have certain interests, which are prescribed by the international donor agencies on whose finances these organizations rely, resulting in restricted participation of the citizens in these CSOs. Such interests and agenda are not indigenous and are against the social culture and economic needs (ADB, 2009: 5). Secondly, the public at large is not aware of the usefulness and effectiveness of these organizations in highlighting their issues. In Pakistan, people still look upon the politicians and government officials to solve their problems, primarily because CSOs have failed to address the governance related struggles a common citizen faces daily (Habib and Rafique, 2019: 23). Thirdly, due to lack of knowledge and information, the people are not familiar with functioning of the government machinery (Habib and Rafique, 2019: 24). The CSOs themselves are fundamentally responsible for filling this gap because it is their job to inform and educate the public in order to ensure meaningful participation. There is enough research to draw the conclusion that CSOs in Pakistan are not currently well-positioned to encourage social responsibility and have an impact on political choices.

1.5. Cooperation between the Citizens and the SAIs

The audit activity being conducted by the SAI, the results and discussion on the audit findings, and the conclusion of the discussion held under legislative scrutiny must all be seen favorably by the general public. Therefore, it is crucial that the civil society is made aware of the work done by SAIs and the effects such work has on ensuring accountability, transparency, and good governance. Without a doubt, auditing is a public service, and it is important to inform the public about the government's auditing and accountability processes (UN/INTOSAI, 2011). The SAIs must implement efficient media and public outreach strategies to tell the public about their activities. They can use social media in addition to traditional media platforms.

Baimyrzaeva and Kose (2014) discuss the typology prescribed by the UN DESA/INTOSAI following a survey carried out among the INTOSAI members. This typology consists of three levels of citizen engagement with the SAIs. Level 1 of the typology is a one-way relation between SAI and citizens, where SAIs only provide information to the citizens about their activities. In level 2, the citizens are encouraged to prescribe and recommend SAIs to carry out

specific audits. SAIs consult citizens, groups and communities on issues of common interest. Level 3, the highest of the typology, SAIs and citizens engage in a relationship of partnership. Citizens, communities and groups are actually involved in the activities carried out by SAIs. Only a few SAIs have taken initiatives that correspond to level 3 of the typology. However, this is the level of citizen engagement that each SAI should aim for because “as the ultimate beneficiaries of a better use of public funds, citizens are the most important stakeholders of supreme audit institutions” (UN DESA, 2013: 15). This typology corresponds largely to the models prescribed by Arnstein (1969) and Waheeduzzaman (2010).

Table 1: A Description of Different Models of Participation

UN DESA/INTOSAI Typology (2013)	Arnstein’s Ladder of Participation (1969)	Waheeduzzaman’s Model of Governance (2010)
Level 1: Information dissemination to citizens	3 rd Rung – Informing (Tokenism)	1 st Stage – Informing (Authoritarian level)
Level 2: Consultation with citizens	4 th Rung – Consulting (Tokenism)	2 nd Stage – Consulting (Bureaucratic level)
Level 3: Partners for decision-making	6 th Rung – Partnership (Full Citizen Control)	4 th Stage – Empowering (Democratic level)

1.6. Need for and Examples of Citizen Participation in SAI Functions

In line with Principles 5 and 6 of the INTOSAI Mexico Declaration dated 2007, the SAIs are free to publish and disseminate the findings and results of their works. Nino (2010) points out that the SAIs need to have active working relationship with civil society organizations to strengthen the government transparency, accountability, and effectiveness. The SAIs should also be free to accept and implement recommendations from all stakeholders, including the civil society, which is made up of all actors that are non-governmental and not-for-profit, such as NGOs, academic institutions, think tanks, local communities, businesses, and labor unions. With the level of unprocessed and unrefined information available to the citizens via conventional and non-conventional channels of media, the citizens are often interested in convincing SAIs to carry out audits of specific projects, initiatives and even entire departments. This is mainly because people today are more interested

in the issues and operations of government. Therefore, governments and the oversight apparatus can no longer stay stagnant and adamant in carrying out the conventional work they have been doing for so long. They need to appreciate and be positively responsive to the citizens' demands towards the government and SAIs (Pyun, 2006).

Certain initiatives by different SAIs for encouraging citizens' participation have yielded favorable results. Kim (2015) discusses in detail how the Board of Audit and Inspection of Korea (BAI) initiated the Citizen Audit Request (CAR) in 2002, which encourages the qualified citizens to request specific audits to be carried out by BAI. The CAR initiative succeeded the Audit Request for Public Interests (ARPI) program initiated by BAI in 1996. The main difference between ARPI and CAR was that the former was an initiative taken by BAI based on its own regulations, whereas the legal framework of CAR was established through independent legislation. In terms of scope, the ARPI has broader scope than CAR, which is why BAI – instead of shelving the ARPI – maintained both channels. The BAI has established particular requirements for making an audit request under the ARPI or CAR programs. This "eligibility criteria" is intended to ensure that such requests are not politically driven, do not waste BAI resources, are fair and unbiased, and may provide tangible results. Kim (2015: 17) concludes that Korea's citizen-participatory audit experience was successful in producing "substantial benefits" despite a number of difficulties and setbacks. When assessed against Arnstein's ladder of citizen participation, however, this initiative would be considered 'Tokenism' and placed at level 4 – 'Consultation'. When gauged against the model of participation and governance prescribed by Waheduzzaman, the model of BAI follows 'Bureaucratic Model' of governance, and the stage of citizen's participation would be 'Consultation'. As per the typology of citizen engagement of UN DESA/INTOSAI, the CAR initiative by BAI corresponds to Level 2 – Consultation.

Munez (2016) discusses the project of citizen participatory audit initiated by the Commission on Audit (COA) of the Philippines. This project was foreign-funded and was implemented in two phases. Phase I lasted from 2012 to 2014, while the Phase 2 commenced in 2015 is currently ongoing. The COA's CPA model is based on a partnership approach. Citizens and members of civil society organizations are selected as part of the audit teams on a

voluntary basis without any remuneration. These 'citizen auditors' practically audit the government departments as part of the COA audit teams. The CPA of COA is an excellent example of open government initiatives. CPA of COA corresponds to the "Level 3 – Partnership" of the typology of citizen engagement of UN DESA/INTOSAI. Gauging against the Arnstein's standards, this project would be considered to support "Full Citizen Control" and placed at level 6 – "Partnership". When measured against Waheduzzaman's model, it would be placed at the highest stage of participation i.e., 'Empowering' and level of governance i.e., 'Democratic'. The project realizes that since public sector audit is extremely technical in nature, CSOs need to have capacity to become an active part of the audit process. The strength of CPA of COA lies in the legislative and constitutional background that the project has.

The Mazdoor Kisan Shakti Sangathan (MKSS) in rural Rajasthan, India, is a pioneering example of social audit. MKSS is an organization consisting of farmers and laborers, which uses public hearings as a tool to discuss government expenditure priorities. This initiative was so successful that the state government made it compulsory to have the MKSS social audit conducted annually for each village. The proceedings of public hearings carried out by MKSS are formally reported and followed up with the government departments for necessary action (UNDESA, 2007). The MKSS project is an example of level 8 – "Citizen Control" on the Arnstein's ladder of participation, entailing "Full Citizen Control". On Waheduzzaman's model, MKSS is at 'Empowering' stage of public participation and 'Democratic' model of governance, which corresponds to "Level 3 – Partnership" of the typology of UN DESA/INTOSAI.

2. LEGISLATIVE OVERSIGHT IN PAKISTAN AND THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN

2.1. Legislative Oversight Framework in Pakistan

In Pakistan, the legislative oversight on the works of the executive and on the public exchequer is carried out by the Public Accounts Committee (PAC). This model has been borrowed from the Westminster Parliamentary System of the UK (About PAC, 2022). The Rules of Procedure and Conduct of Business in the National Assembly adopted in 2007, which were created in accordance with Article 67 of the Pakistani Constitution, serve as the legal foundation for the PAC at the national level. Rule 177 states that "(1) the annual report of the Auditor General relating to the accounts of the Federation, when received from the President, shall be laid on the Table by a Minister. The report of the Auditor General so laid shall be referred to the Public Accounts Committee". Rules 202 and 203 of the *ibid* rules delineate the composition and functions of the Public Accounts Committee, respectively. The main responsibility of the PAC, as outlined in the *ibid* rules, is to examine and carefully review the reports prepared and presented by the Auditor General of Pakistan to make sure that all appropriations and subsequent expenditures made from the public exchequer are done legally and any re-appropriations made by the executive organizations comply with the laws in effect. Similar to the federal Public Accounts Committees, each provincial Public Accounts Committee derives its mandate from the Rules of Business and Procedures of its respective assembly, as shown in the table below:

Table 2: The Rules that Prescribe the Provincial PACs in Pakistan

Provincial Assembly	Relevant Rule(s) No.	Relevant Document	Constitutional Provision
Punjab	176 – 179	Rules of Procedure of the Provincial Assembly of the Punjab, 1997	The Rules of Procedure of the provincial assemblies are framed under Article 67, read with Article 127, of the Constitution of the Islamic Republic of Pakistan.
Sindh	189 – 194	Rules of Procedure of the Provincial Assembly of Sindh, 2013	
Khyber Pakhtunkhwa	159 – 161	Rules of Procedure of the Provincial Assembly of the Khyber Pakhtunkhwa, 1988	
Baluchistan	160 – 162	Rules of Procedure of the Provincial Assembly of the Punjab, 1974	

The PACs, both at Federal and Provincial levels, work to ensure financial discipline and hold institutions and individuals accountable for better public service delivery. It is abundantly clear that the reports that the Auditor General of Pakistan prepares and presents to the President at the federal level and to the Governors at the provincial level, and then presents to the appropriate assemblies, are the main source of information used by the PACs, Pakistan's statutory legislative accountability oversight committees. This reliance is not merely specific to Pakistan but, as Pelizzo and Stapenhurst (2013) note, "the relationship between legislatures and SAIs is often symbiotic". The legislature and the SAI are interdependent as the former needs the latter to provide the objective, independent, timely and reliable information, whereas the latter relies on the former to provide it with the necessary autonomy, resources as well as a platform, like the PAC in Westminster parliamentary system, to discuss and present their audit findings.

2.2. Department of the Auditor General of Pakistan – Supreme Audit Institution of Pakistan

The duties, responsibilities, and authority of the Pakistani Auditor General are laid forth in Articles 168 to 171 of the Constitution of the Islamic Republic of Pakistan, making it a constitutional position that guarantees its independence and objectivity. According to the Constitution, the Auditor General of Pakistan has the ability to audit the financial statements of the federal government, the provinces, and any other corporation, authority, or organization that the federal or provincial governments have formed. The vision of the Department of the Auditor General of Pakistan (DAGP) is to be, "a model supreme audit institution adding value to national resources", whereas the mission statement of the department is, "serving the nation by promoting accountability, transparency and good governance in the management and use of public resources".

The DAGP is centrally placed in the process of legislative accountability of the executive departments (Figure 3). The primary responsibility of the DAGP, entrusted by the legislature, is to audit the use of public resources by government departments. In terms of the provisions of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, read with Article 170 of the Constitution, the DAGP is responsible to:

- i. Audit the expenditure incurred by the executive out of consolidated fund and public account of the federation and each province.
- ii. Audit all receipts of the federal and provincial governments.
- iii. Audit accounts of stores and stocks of the federal and provincial departments.
- iv. Audit the companies and corporations established by the federal or provincial governments.
- v. Certifying the accounts of the federation, of each province and each district, compiled and maintained by the Controller General of Accounts.
- vi. Carry out special studies and analyses as and when required by the federal, provincial and district governments.

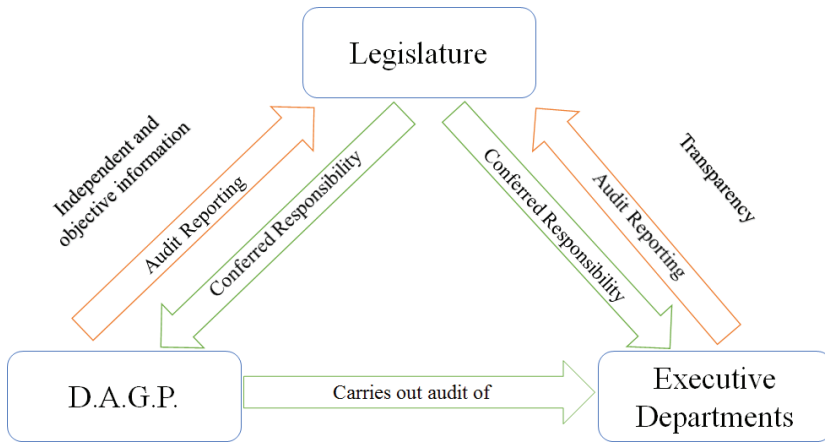


Figure 3: The process of public sector accountability based on Cameron, 2004: 60

The DAGP is a member of the International Organization of the Supreme Audit Institutions (INTOSAI), which is an international, autonomous, independent, and non-political organization that serves as an umbrella organization for the external government audit community around the globe. SAIs across the world are responsible to evaluate the financial information of the executive departments of the government and to ensure transparency and accountability in the use of the public funds.

3. CITIZEN PARTICIPATORY AUDIT INITIATIVE IN PAKISTAN: SWOT AND PEST ANALYSES

3.1. Pakistan Citizen's Portal (PCP) Initiative

The federal government of Pakistan launched the Pakistan Citizen's Portal (PCP) initiative in October 28, 2018 to improve citizen-centered participatory governance. The PCP is a step towards empowering the people of Pakistan, by encouraging citizens to connect with the government organizations for resolving their issues (PMDU, 2018). This portal was developed by the National Information Technology Board (NITB), Ministry of Information Technology and Telecommunication (MoIT) and provides the citizens with a digital platform to lodge their complaints, grievances and suggestions regarding public service delivery of the federal, provincial and district governments.

The PCP focuses on two areas: first, providing citizens a space to lodge their complaints in person and; second, assisting citizens in suggesting government programs for social development. It is interesting that PCP encourages foreigners and overseas Pakistanis to use this site as well, in addition to allowing those residing in Pakistan to do so. A comprehensive and detailed procedure of complaint management has been drafted for the government organizations to follow. The process focuses entirely on the citizens' satisfaction and, thus, has a very strong and effective feedback system. At every stage of the complaint, the citizen is informed about the action being taken on his or her complaint. Even if the complaint is resolved, the citizen is asked to provide his/her feedback and satisfaction about the way his/her complaint has been handled. In case that the citizen feels unsatisfied with the response of the government organization, the Prime Minister's Performance Delivery Unit (PMDU), the focal coordinating unit of PCP, re-opens the complaint and instructs the concerned government organization to resolve the complaint as per the genuine demand of the citizen. The latest statistics show that a total of 3,926,136 citizens have registered on PCP, and out of 4,671,567 complaints lodged on the PCP, 4,530,514 (97%) complaints have been resolved (PMDU, 2022).

When gauged against the Arnstein's ladder of participation, the PCP would be placed at levels 4 – "Consultation" and 5 – "Placation" and would encompass "Tokenism" with regard to citizen's empowerment. In terms of

Waheduzzaman's model, the PCP would be placed at 2nd stage of people's participation – "Consulting", following 'Bureaucratic' model of governance.

3.2. Overview of DAGP's Citizen Participatory Audit (CPA) Initiative

The DAGP started an initiative called Citizen Participatory Audit in keeping with current trends that encourage citizens to participate in the SAI's mandated function. The Pakistan Citizen's Portal (PCP) has been connected with the CPA of the DAGP. Due to the fact that the PCP primarily addresses complaints and suggestions from citizens, the DAGP has started the Citizen Participatory Audit (CPA), which aims "to actively involve citizens and civil society groups and organizations in the audit process" (DAGP, 2022). The federal government of Pakistan signed a financing agreement with the World Bank for a 4-year program titled: "Program for Results (PforR) Public Financial Management and Accountability to Support Service Delivery". The PforR initiative by the World Bank has been an important program for Pakistan since it has helped the country in enacting the all-important Public Finance Management Act dated 2019 (World Bank, 2017: 28). As per the World Bank's program appraisal document (World Bank, 2017), Key Result Area (KRA) 4 relates to external audit, legislative oversight and social accountability. KRA 4 provides the following key activities (World Bank, 2017: 18):

- i. Strengthening of the technical capacity of the DAGP
- ii. Development and implementation of social accountability strategies, tools and guidelines for citizen participatory audit
- iii. Improvement of comprehensive financial reporting and adoption of open data principles
- iv. Improvement of transparency of information through combining the Budget Performance Observatory with Big Data Analytics.

The KRA 4 would be achieved by Disbursement Linked Indicators (DLI) 6 and 7, and the citizen participatory audit as an indicator is referred to in the DLI 6, which envisions to "help enhance transparency and accountability by supporting the Auditor General of Pakistan in systematically following up on audit queries and PAC recommendations" (World Bank, 2017: 37). The DAGP describes CPA as:

"Citizen Participatory Audit is a relatively new way for citizens' participation in public sector audits. It seeks to actively involve citizens and civil society groups and organizations in the audit process. In various countries citizens and CSOs are engaged in execution of audit, inclusive of gathering of audit evidence. In case of Pakistan, the DAGP will implement CPA in a phased manner. In the initial phase CSOs/citizens will be able to provide suggestions for areas which they want the audit to focus on. The suggestions may relate to conducting of various types of audit like performance, special, thematic or compliance audit. [...] The DAGP may then incorporate such suggestions in ongoing audits of that sector or entity, or ensure their inclusion when planning new audits." (DAGP, 2022)

DAGP's CPA as an initiative aims to improve citizens' participation in the audit activity of the department. Social accountability is a concept that is directly linked to citizens' participation and cannot be emphasized more when it comes to participatory governance. The process of democratic accountability of the public sector organizations that are entrusted with public resources to deliver public service delivery is central to the democratic governance model. The DAGP's CPA might be a step towards involving and empowering the public in the audit process.

Currently, DAGP's CPA is restricted only to citizens' consultation with the DAGP to propose audit of certain organizations, programs, projects etc. (corresponding to 4th rung "Consultation" – Tokenism – of the Arnstein's model, 2nd Stage "Consultation" – Bureaucratic model – of Waheeduzzaman's model, and "Level 2 – Consultation" of the typology of UN DESA/INTOSAI). The DAGP aims to broaden the scope of the CPA by empowering the citizens to actually audit the entities as part of the DAGP audit teams. This objective would then bring DAGP's CPA to the level of "partnership" on the Arnstein's ladder of participation, emancipating the citizens participation from mere 'tokenism' to 'full citizen control'. In the framework prescribed by Waheeduzzaman (2010), the CPA would be regarded at the stage of 'empowering' and at the 'democratic' level of governance. As per the typology of UN DESA/INTOSAI, the CPA would then be regarded at "Level 3 – Partnership". However, numerous challenges and issues would need to be addressed for the DAGP to achieve this objective of full citizen participatory audit.

3.3. SWOT Analysis of CPA

The SWOT analysis, that is the analysis of the strengths, weaknesses, opportunities and threats, is performed to highlight the internal factors that may affect an initiative, program, or policy. In relation to CPA, a SWOT analysis is important to ascertain the internal factors within the Department of the Auditor General of Pakistan along with the wider federal government.

3.3.1. Strengths

DAGP boasts a proficient and skilled workforce that possesses the necessary expertise to conduct audits across various government departments. The field audit offices are already engaged in carrying out performance, compliance with authority, financial, certification, thematic, and forensic audits besides undertaking special studies pertaining to specific projects, programs, and initiatives. The well-trained and experienced workforce of DAGP may serve as a significant strength for the CPA as well. Their proficiency would enable them to effectively carry out the initiative and ensure the delivery of accurate and comprehensive audit findings. The expertise and experience of the DAGP workforce may contribute to the reliability and credibility of the CPA, reinforcing its impact on transparency, accountability, and governance in Pakistan.

DAGP derives its authority directly from the constitution, establishing it as a constitutional office. Additionally, the budget of DAGP is not subject to parliamentary voting, but is charged expense. This constitutional framework not only empowers DAGP but also emphasizes its mandate to maintain impartiality, freedom, and independence. This constitutional mandate, reinforced by several of the Supreme Court of Pakistan's decision, grants DAGP the autonomy to conduct audits of government departments in a manner it deems suitable. These constitutional provisions and legal decisions serve as a crucial strength in effectively implementing the CPA, enabling DAGP to carry out its auditing responsibilities effectiveness and integrity.

The DAGP's CPA makes use of the strength of citizen engagement and empowerment. One of the key responsibilities of SAIs is to share information about their findings with the public as well as to actively involve citizens in the audit process to promote participatory governance and social accountability. Through citizen engagement, DAGP can cultivate public trust

and legitimacy in carrying out its crucial functions, thereby reinforcing the broader framework of accountability and transparency within the institution. By empowering citizens and facilitating their active participation, CPA can enhance the effectiveness and impact of DAGP's auditing efforts, ultimately contributing to a more accountable and transparent governance system in Pakistan.

3.3.2. Weaknesses

DAGP has a notable weakness in terms of its workforce's capacity to engage with citizens throughout the audit cycle. The officers and staff of DAGP lack the essential training and skills required to effectively incorporate citizen perspectives into their official duties. This limitation can be attributed to the prevailing bureaucratic mindset, which often impedes collaborative efforts with citizens. As a result, there is a need to address this deficiency and foster a more inclusive approach that embraces citizen participation in the auditing process. The reluctance to embrace citizen input stems from the perception that it may impede the efficiency and efficacy of the auditing process. This mindset creates a barrier, preventing the DAGP from fully harnessing the potential benefits of citizen participation. The lack of capacity to engage with citizens restricts the department's ability to tap into the diverse knowledge, experiences, and insights that citizens can provide, ultimately limiting the depth and breadth of the audit findings and impeding the true potential of the CPA.

To address this weakness, it is crucial to provide comprehensive training programs that equip DAGP officials and staff with the necessary skills and knowledge to effectively engage citizens. Shifting the bureaucratic mindset towards one that values citizen involvement and embraces their perspectives is also essential. By doing so, DAGP can leverage the power of citizen participation to enhance transparency, accountability, and the overall effectiveness of the audit process, ultimately leading to improved governance and public trust in Pakistan's public institutions.

Another considerable weakness that the CPA has is the potential risk of political or vested interests manipulating citizen participation for personal gain. This poses a threat to the integrity and impartiality of the auditing process. When citizen involvement is vulnerable to manipulation, there is a risk that the

findings and recommendations may be influenced or distorted to serve specific agendas. This can undermine the objective and unbiased nature of the audit, eroding public trust and confidence in the initiative. To mitigate this weakness, robust safeguards, strict protocols, and independent oversight mechanisms should be implemented to ensure transparency, minimize undue influence, and uphold the integrity of the auditing process.

By implementing strong, open, and transparent norms and protocols for the selection of citizen requests to act upon, this shortcoming can be eliminated. To prevent any politically motivated CPA proposal, DAGP would also need to set up an impartial oversight structure and ongoing evaluation system. Collaborating with reputable CSOs with knowledge of governance, transparency, and accountability concerns is another option to alleviate this gap.

3.3.3. Opportunities

CPA presents a valuable opportunity to identify and address inefficiencies, waste, and corruption within government programs. Engaging citizens in the audit process allows for their direct participation in identifying areas where resources are misallocated or mismanaged. By actively involving citizens, DAGP can gather insights and information that might otherwise go unnoticed, enabling them to make informed recommendations for improving the efficiency of public spending and enhancing service delivery. This citizen-provided information serves as a valuable resource for policymakers and public officials to address identified issues, leading to more effective and accountable governance practices in Pakistan.

This initiative can also be an opportunity to educate citizens about auditing processes, governance principles, and financial management. By actively involving citizens in the audit process, DAGP can provide them with firsthand exposure to the complexities and importance of auditing in ensuring transparency and accountability in government operations. This initiative can serve as a platform to raise awareness among citizens about the significance of effective financial management and good governance practices. As citizens gain a deeper understanding of these concepts, they can actively participate in promoting responsible financial stewardship and contribute to the development of a more informed and engaged citizenry in Pakistan.

Citizen participation plays a crucial role in providing valuable feedback on existing policies and programs, offering policymakers a wealth of insights to make evidence-based decisions and drive improvements. By actively engaging citizens in the decision-making process, policymakers can tap into diverse perspectives, experiences, and expertise that may not be readily available within government institutions. Citizens, as direct stakeholders, can provide valuable on-the-ground knowledge and firsthand experiences that inform policymakers about the effectiveness and impact of existing policies and programs. This feedback serves as a valuable resource for policymakers, enabling them to identify gaps, address shortcomings, and make informed adjustments that better align with the needs and aspirations of the public. Ultimately, this citizen-driven feedback fosters a more inclusive, responsive, and effective policymaking process, leading to positive changes and outcomes for society.

3.3.4. Threats

The success of CPA is dependent greatly on the strong commitment and support of political leaders and government officials. Their active engagement and endorsement are crucial for the smooth implementation of the initiative. Without their support, the initiative may encounter substantial challenges and hurdles. Political leaders and government officials play a pivotal role in setting the tone, providing resources, and creating an enabling environment for citizen participation to thrive. Their commitment demonstrates a willingness to embrace transparency, accountability, and citizen engagement in the auditing process. By actively supporting the initiative, political leaders and government officials can inspire confidence, build trust, and ensure the necessary cooperation from all stakeholders. This collective commitment fosters a collaborative and productive atmosphere, enhancing the effectiveness and impact of the Citizen Participatory Audit Initiative in promoting good governance and strengthening accountability mechanisms in Pakistan.

The successful implementation and sustainability of CPA depend greatly on the availability of adequate resources, encompassing funding, infrastructure, and personnel. Insufficient resources can pose significant challenges and impede the effectiveness of the initiative. Adequate funding is required to support the various activities and mechanisms involved in citizen participation, such as public awareness campaigns, training programs, and

technology platforms. Sufficient infrastructure, including technological tools and communication channels, is essential for seamless engagement and information exchange. Additionally, an ample number of trained personnel is necessary to facilitate the smooth functioning of the initiative and ensure its long-term viability. By addressing resource constraints and allocating appropriate resources, DAGP can enhance the effectiveness and sustainability of the CPA, fostering a culture of transparency and accountability in Pakistan's governance landscape.

Bureaucratic systems or other stakeholders who are unwilling to accept this style of participation might show resistance. A crucial obstacle to implementing the campaign successfully is getting beyond reluctance to change. Bureaucratic structures often adhere to established norms and may view citizen involvement as a challenge to their authority or traditional practices. It requires proactive efforts to address these concerns, such as extensive stakeholder consultations, awareness campaigns, and capacity-building initiatives to demonstrate the benefits and value of citizen participation in auditing processes. Engaging with skeptical stakeholders, providing them with a platform to voice their concerns, and showcasing successful case studies can help alleviate resistance and foster a collaborative environment that encourages the active involvement of citizens. By proactively addressing resistance and promoting a culture of openness and collaboration, DAGP can effectively overcome this hurdle and harness the full potential of citizen participation in auditing processes.

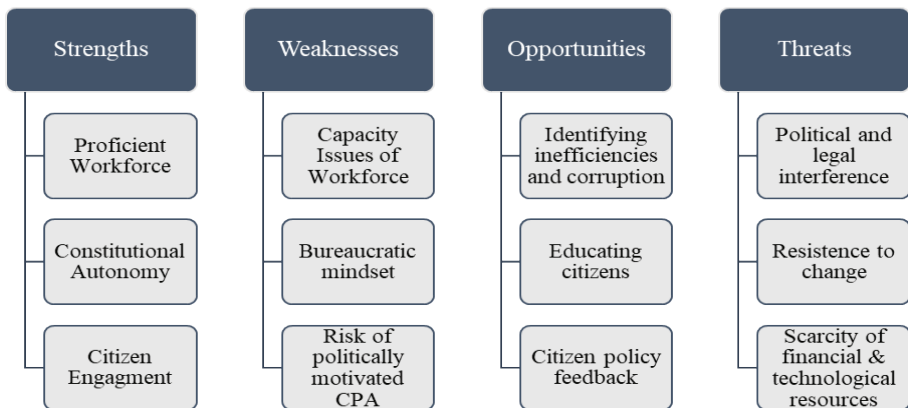


Figure 4: Summary of SWOT Analysis of CPA

3.4. PEST Analysis of CPA

3.4.1. Political and Legal Factors

There are significant political and legal issues with the DAGP's CPA that need to be resolved. Politically, the people of the country are not encouraged or motivated to play an active role in the functioning of the government, which is the basis of the participatory governance. It is also a fact that politically no concrete efforts whatsoever have been taken to empower the citizens to play an active role to improve social accountability and democratic governance. The political stakeholders of the country believe that the citizens' only responsibility is to vote in the elections, which is a feature of traditional democracy and cannot be considered a characteristic of contemporary true democracy. The first challenge would be to convince the political stakeholders to allow participation of the citizens in a meaningful manner. Merely confining the citizens' participation to 'consultative' or 'recommending' role is not sufficient. The people would need to be politically motivated in an apolitical manner. This means that political leadership would encourage the citizens to participate in the audit process by training and facilitating them to practically audit the government organizations in such a way that the citizens' political preferences might not affect the impartiality, objectivity and neutrality of the SAI.

In addition to political will, passing legislation to give this process of citizen inclusion legal safeguards would be necessary. Currently, a large number of organisations and public sector institutions have repeatedly declined to be covered by the DAGP's audit mandate. Even though the scope and jurisdiction of the DAGP over public sector entities was finally resolved by the Honorable Supreme Court of Pakistan in a landmark decision, questions about the method and procedure of the audit conducted by the DAGP still exist. Therefore, to solve all of these challenges and enable the citizens' meaningful engagement, substantial laws would be required.

Legal safeguards would also aid in addressing the problem of red tape and any bureaucratic opposition. The bureaucracy has consistently opposed the transfer of authority to the people, just as political leadership. The incapacity of any federating unit to implement a real and efficient local government system is an example in this regard. In the same way that the political leadership has

benefited from the lack of delegation of power to the grassroots level, so too has the bureaucracy accumulated power and authority as a result of the failure or non-implementation of a local government system, which allows the district bureaucracy to fill the roles of elected representatives.

3.4.2. Economic and Financial Factors

The DAGP's CPA will have financial consequences in both its current shape and the form the department is hoping for in the future. Performing external audit requires allocation of substantial financial resources. The DAGP incurred an expense of Rs.5.736 billion during the FY 2021-22 on account of recurring expense (non-development expenditure i.e. salaries, operating expenses, retirement benefits, acquiring of physical assets, and repair and maintenance). A recurring current budget of Rs.6.096 billion has been allocated for the DAGP for the CFY 2022-23 (Finance Division, 2022: 2517). Some may argue that auditing is, hence, an expensive task. However, compared with the actual recoveries of public money from defaulters pointed out by the DAGP, this expense seems justified. For example, during less than four financial years (i.e. December, 2018, FY 2018-19 to May, 2022, FY 2021-22), PAC (2022) reported recovery of Rs.612.254 billion or Rs.153.064 billion per year of public money. Statistically, the DAGP expends Rs.4/- out of each Rs.100/- recovered. Along with the intangible improvement and guarantee of the auditees' compliance with rules and procedures, the recovery of public funds is another accomplishment brought about by the external audit conducted by DAGP.

Whether it is s in its current phase or takes on the shape that is envisioned in the future, the CPA clearly implies an increase in DAGP's audit activity. Citizens can currently suggest and specify an audit area through the CPA. The DAGP has the authority to decide whether to incorporate this advice into the current or upcoming audit plan. Consequently, the increased expense for performing CPA would be negligible. However, in the envisioned form, where the citizens and organizations would themselves be involved in performing audit, the financial cost of CPA would increase. This would be on two accounts: 1) the increase in recurring expense of the DAGP for extended audit activity; 2) the cost involved in facilitating and financing the CPA for citizens and selected CSOs. Although, DAGP may shortlist CSOs for actually performing audit on an honorary basis, additional costs would still be incurred on organizing training programs, symposia, workshops etc. Presently, the CPA is being facilitated

by the PCP platform, however, in future, in order to implement the CPA in its envisioned form, a dedicated IT based CPA platform would need to be developed and maintained by the DAGP. This would also result in additional expense of recurring nature. Additionally, there may be other unforeseen costs involved in CPA once implemented in its proposed form.

Despite all of the aforementioned financial costs, the CPA's projected benefits outweigh them all. The CPA's objectives of social accountability, democratic governance, and openness are far more valuable than the costs associated with putting those objectives into practice. As discussed, CPA is a result of PforR program of the World Bank. DAGP can convince the World Bank to sponsor the CPA even though the World Bank is providing the funding on a deferred credit basis.

3.4.3. Social Factors

The primary stakeholder in CPA are undoubtedly the people of Pakistan. The objective is to empower and include the citizens in the auditing process of the executive departments. Therefore, the success of CPA envisages a central role for CSOs. However, the DAGP would need to work on multiple fronts to effectively engage CSOs for CPA. First, CSOs need to be strengthened and empowered. As already discussed, the CSOs in Pakistan have fallen short in fostering public involvement and empowerment. This is because of the unwillingness of the political and bureaucratic stakeholders to strengthen and legitimize the role of CSOs. DAGP would need to work with these CSOs that specialize in the field of social accountability.

It would also be necessary to provide an answer to the issue of citizen competence and capacity building, which is the basis of participatory government theories. In order for the public to actively participate in the audit process, the CSOs would need to educate them on the audit role and functioning of the DAGP, an area that is highly technical and specialized. The DAGP would make the necessary information in this regard available to the public through CSOs. DAGP and CSOs would need to launch a comprehensive citizen engagement, mobilization and outreach program to convince the general public that their meaningful involvement in CPA would lead to addressing their common governance issues and improving the public service delivery mechanism. That is to say that the department would need to win public trust

in its performance of entrusted functions. Once adequate political, legal and managerial initiatives to legitimize the social accountability through CPA have been taken – showing the political and bureaucratic resolve to empower civil society – the major and active segments of civil society, for example, legal fraternity, community groups, students and academicians, etc., would need to be persuaded to engage in the process. The DAGP and the CSOs would jointly need to generate sufficient literature e.g. manuals, guidelines, policy documentation, etc. to delineate the objectives, KPIs, milestones, terms of reference and standard operating procedure for all stakeholders of CPA.

The guiding principles outlined by the INTOSAI (2011) with regard to citizens' interaction with SAI would need to be followed for CPA to successfully accomplish its defined goals and targets. Aiming for the highest level of citizen participation, or the 8th rung on Arnstein's (1969) ladder of participation, which is citizen control, or Waheeduzzaman's (2010) empowering stage of citizen's participation and democratic model of good governance, is another ideal goal for the CPA's proposed form.

3.4.4. Technological Factors

CPA is conducted through the Pakistan Citizens' Portal (PCP). However, to achieve the desired objectives and goals of the CPA, it is crucial for the DAGP to establish a dedicated platform specifically designed for the CPA, rather than relying on the PCP, which serves a broader purpose.

Hasan and Lee (2019), in their study on e-government initiatives in Pakistan, have identified key technical resource-centric factors that contribute to the success of such initiatives. The portal technology used by government organizations, including the one required for the CPA, should be user-friendly and meet the needs of citizens. Additionally, it is important to address the issue of the digital divide, where certain individuals may not have access to the platform or lack the necessary skills to utilize e-government initiatives effectively.

An ideal CPA portal should not only provide information about the audit process but also guide citizens on how they can actively participate in the process. The findings of Arfeen, Iqbal, and Mushtaq (2017), who proposed a four-layered e-government model consisting of the policy and vision layer, enforcement layer, implementation layer, and end-user layer, can be valuable

in incorporating the prerequisites of an effective CPA portal. Therefore, when developing the dedicated CPA portal, these factors must be considered for effectiveness. The policy and vision layer would define the objectives and goals of the CPA, setting a clear direction for the initiative. The enforcement layer would establish the legal and regulatory framework that governs the audit process and ensures compliance. The implementation layer would focus on the technical aspects of the portal, making it user-friendly, accessible, and aligned with citizens' needs. Lastly, the end-user layer would facilitate citizens' participation by providing them with the necessary tools, guidance, and support to actively engage in the audit process.

By incorporating these layers into the CPA portal, the DAGP can create a platform that not only informs citizens about the audit process but also empowers them to actively contribute. The portal should be designed in a way that encourages citizen participation, offers step-by-step guidance, and provides resources for citizens to effectively engage in the CPA. This would foster a sense of ownership and responsibility among citizens, as they would have a direct role in promoting transparency and accountability in governance.

Another important challenge is to address the issue of the digital divide to ensure inclusivity and equal participation. The CPA portal should consider the accessibility needs of diverse populations, including those with limited internet access or digital literacy. Efforts should be made to bridge this divide by providing alternative channels for participation, such as offline methods or assistance centers where citizens can receive support and guidance. Establishing a dedicated platform for the CPA is essential for its success. By considering the technical resource-centric factors identified in previous studies and incorporating the four-layered e-government model, the DAGP can develop a user-friendly and inclusive CPA portal. This portal should not only provide information about the audit process but also empower citizens to actively participate, fostering a culture of transparency and accountability in governance.

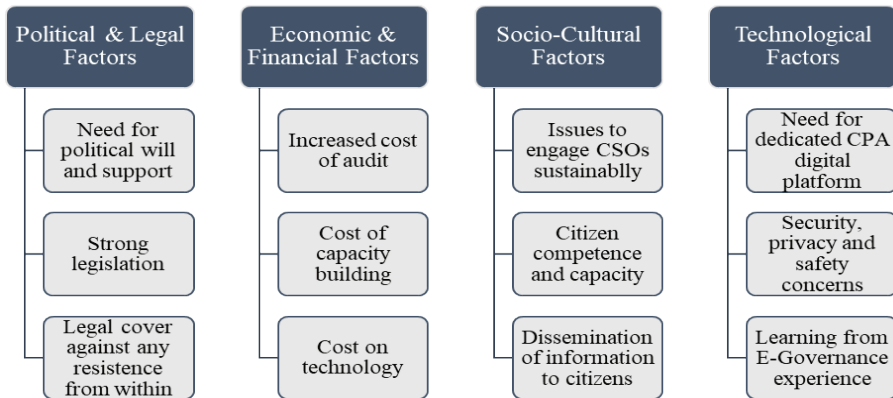


Figure 5: Summary of PEST Analysis of CPA

CONCLUSION

This paper attempted to review the different initiatives taken by numerous SAIs for incorporating citizens and CSOs to make the audit process more citizen-centric, result-oriented, transparent, and trustworthy. As a result, social accountability has improved, which has supported strengthening of participatory governance. Citizens' involvement in these efforts was successful because there was widespread dedication and understanding of the importance of involving the public in the audit process. It is clear that all stakeholders facilitated this inclusion, participation and partnership of the citizens with the SAIs owing to clearly set objectives and targets. The DAGP's initiative to establish CPA is a remarkable endeavor in and of itself, especially in light of Pakistan's political and administrative setting, which historically discourages civilian engagement. Since the national and provincial PACs are DAGP's main clients, support from the legislature would be vital.

It has been discussed that numerous challenges exist in making CPA a success and that the DAGP would not only need to get the requisite support of the relevant stakeholders to effectively implement the CPA but would also require to bring managerial, legal and behavioral changes at multiple levels to achieve the envisioned form of the CPA, i.e., highest level of citizens' participation and inclusiveness. Currently, different government measures taken to encourage citizen participation are only rhetorical, as in the case of PCP. Despite the fact that the CPA's current scope for citizen input is fairly constrained, it is anticipated that the department's projected incremental

expansion of the CPA's domain will make it a more participatory, inclusive, and meaningful process. It is crucial to keep in mind in the implementation and evaluation processes of CPA that the actual aim is citizen empowerment, which corresponds to level 3 – partnership – of typology of citizen engagement prescribed by UN DESA/INTOSAI or to full citizen control – as identified in the Arnstein's ladder of participation – or to achieve the democratic model of governance corresponding to empowering stage of governance – as highlighted by Waheeduzzaman. Anything less might not be as productive as anticipated.

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PAKİSTAN SAYIŞTAYININ VATANDAŞ KATILIMLI DENETİM ÇALIŞMALARININ DEĞERLENDİRİLMESİ

Muhammad USMAN

GENİŞLETİLMİŞ ÖZET

Pakistan'daki demokratik yönetişim, hükümetin vatandaşları karar alma süreçlerine ve kamu politikası oluşturma süreçlerine dahil etmeye çabalaması nedeniyle şu anda öneminde bir artışa tanık oluyor. Pakistan Sayıştayı (DAGP) tarafından Vatandaş Katımlı Denetimin (CPA) uygulamaya konması, son zamanlarda bu çabalar kapsamında örnek teşkil eden bir girişimdir. CPA, vatandaşları ve sivil toplum kuruluşlarını hükümeti sorumlu tutmaya aktif olarak katılmaları için güçlendirmeyi amaçlamaktadır. CPA, vatandaş katılımını teşvik ederek kamu idaresinde şeffaflığı, verimliliği ve bütünlüğü artırmayı amaçlayarak nihai olarak daha etkili, vatandaş merkezli ve şeffaf bir denetim süreci tasavvur eder. Bu yaklaşım, geliştirilmiş sosyal hesap verebilirlik, yüksek şeffaflık ve güçlendirilmiş yönetişim sağlayan Yüksek Denetim Kurumları (YDK'lar) ile yurttaş katılımının başarılı küresel örneklerinden ilham almaktadır.

Ancak, CPA'nın DAGP tarafından mevcut uygulaması vatandaş katılımında sınırlamalarla karşı karşıyadır. Vatandaşların hükümetin hesap verebilirliğine katılımını teşvik edecek daha etkili bir mekanizmaya dönüşmek için, mevcut engelleri ve zorlukları ele almak zorunludur. Kamu denetim alanındaki vatandaş katılımı girişimlerinin anlamlılığını ve etkililiğini sağlamak için DAGP içindeki iç ortamın ve dış sosyo-politik ortamın iyi bilgilendirilmiş bir analizi gereklidir. Bu değerlendirmeleri hesaba katarak, bu makale, CPA yoluyla yönetişim sürecine yurttaş katılımının amaçlanan hedeflerine ulaşılmasına ve sürdürülmesine yönelik potansiyel yollara ışık tutmayı amaçlamaktadır.

Metodolojik olarak, bu araştırma, DAGP tarafından CPA'nın kapsamlı bir akademik keşfini sağlamak için tarihsel, teorik ve analitik yaklaşımları benimser. Makale, mevcut literatürün eleştirel analizi ve küresel örnek olay incelemelerinden elde edilen içgörüler yoluyla, kamu denetim sürecine yurttaş katılımının olanaklarını ve zorluklarını incelemektedir. SWOT ve PEST analizlerinin dahil edilmesi, CPA'nın Pakistan'da başarılı bir şekilde uygulanması ve gelişimi için stratejik içgörüler sunarak tartışmayı zenginleştiriyor.

Bulgular, CPA'nın başarılı bir şekilde uygulanması için güçlü yanlarından ve fırsatlardan yararlanırken DAGP içindeki dahili zorluklara ve tehditlere eğilimin önemini vurgulamaktadır. Ek olarak, siyasi, yasal ve idari destek, vatandaşların denetim sürecine önemli ölçüde katılımını sağlamada temel faktörler olarak ortaya çıkmaktadır. Çalışma, denetim sürecine en yüksek düzeyde vatandaş katılımına öncelik verildiğinde, CPA'nın en iyi sonuçları verebileceğini ortaya koymaktadır.

Sonuç olarak, bu makale, vatandaşların ve STK'ların dahil edilmesi yoluyla denetim sürecinde vatandaş merkezliliği, şeffaflığı ve güvenilirliği artırmak için çeşitli YDK'lar tarafından üstlenilen girişimlerin eleştirel bir incelemesini sunmaktadır. Bu kapsamda, çeşitliliğin sağlanmasına yönelik genel bir taahhüt ve iyi tanımlanmış hedefler, etkin vatandaş katılımının başarısının temel unsurlarıdır. Bu makale, DAGP tarafından CPA'nın getirilmesini takdir ederken, anlamlı vatandaş katılımını gerçekleştirmek için engellerin ortadan kaldırılmasının, paydaşların desteklenmesinin ve aynı zamanda yasal değişiklikler ile davranışsal değişikliklerin gerçekleştirilmesinin gerekliliğini kabul ediyor. CPA'nın kademeli olarak genişletilmesiyle, demokratik bir yönetim modeline ulaşma hedefi doğrultusunda vatandaşların yönetim için güçlendirilmesi öngörülmektedir.