



Be Mains Ready

Q. What do you understand by social audit? Using case studies explain its importance.

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Approach / Explanation / Answer

- Give a proper definition of the term social audit
- Emphasize adequately on importance of social auditing
- Give case studies as per demand of the question
- Provide current issues and limitations of social auditing

Answer

A social audit is a way of measuring, understanding, reporting and ultimately improving an organization's social and ethical performance. A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness.

Importance of Social Audits

- **Reduces corruption:** It uncovers irregularities and malpractices in the public sector and maintains oversight on government functioning, thus reducing leakages and corruption.
- **Monitoring and feedback:** It monitors the social and ethical impact of an organisation's performance and provides feedback on the work.
- **Accountability and transparency:** It ensures accountability and transparency in working of local government bodies and reduces trust gaps between people and local governments.
- **Participative and democratic:** It promotes participation of people in implementation of programmes and makes people more forthcoming for social development activities.
- **Strengthens the Gram Sabha:** It gives voice and influencing power to the Gram Sabha, the lynchpin of rural democratic governance structure.
- **Improves professionalism:** It boosts professionalism in public bodies by forcing Panchayats to keep proper records and accounts of the spending made against the grants received from the government and other sources.

Case Studies

- Society for Social Audit, Accountability and Transparency, an autonomous body insulated from government interference, was set up in Andhra Pradesh. The state of Andhra Pradesh has become a role model for all the other states as far as implementation of Social Audit is concerned. It has been able to significantly improve performance of schemes like MGNREGA, PDS etc.

- In Jharkhand, public hearings are heard by juries with PRI (Panchayati Raj Institutions) and CSO (Civil Society Organisation) members. An advisory for action to be taken on specific irregularities has been formulated for the guidance of the jury members. Special and test audits are done.

Limitations of Social Auditing

- Biasness while doing audits.
- Lack of effective mechanisms for doing audits.
- Lack of participative social audits in which NGOs, civil societies, common citizens are involved.
- The ground realities and irregularities are not mentioned in the final reports in order to please the political class.
- Lack of transparency and accountability in the organisations prevent the social auditing agency in getting the requisite data.
- Several times it has been seen that data is tweaked for one's benefits.
- Lack of maintenance of digital database.

Overall, Social audits if performed effectively, can help in making future policies more robust to ensure transition from transactive governance to transformative governance

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