Mains Practice Question

Q. "Social audit helps to narrow gaps between vision and reality." Examine the statement and also discuss the impediments in the institutionalization of social audit in India. (250 words)

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Approach

- Explain what is social audit
- Examine the statement
- Discuss what impedes the institutionalisation of social audit in India
- Suggest few measures

Introduction

Social Audit is a process in which, details of the resource, both financial and non-financial, used by public agencies for development initiatives are shared with the people, often through a public platform. Social audits allow people to enforce accountability and transparency, providing the ultimate users with an opportunity to scrutinize development initiatives.

Body

A social audit helps to narrow gaps between vision/goal and reality as:

- It increases the efficiency and effectiveness of a scheme and creates a positive impact on governance.
- The process of social audit is used to establish whether benefit meant for an individual or community has reached them or not.
- It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. For eg., the 73rd Amendment of the Constitution empowered the Gram Sabhas to conduct social audits in addition to other functions.
- The process of social audit combines people's participation and monitoring with the requirements of the audit discipline.
- Social auditing is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies. Regular social audits help in raising the level of accountability and transparency in the system.
- Section 17 of the National Rural Employment Guarantee Act 2005 (NREGA) also provides for regular "Social Audits" so as to ensure transparency and accountability in the scheme.
- The social audit focuses on the neglected issue of social impacts in addition to environmental and economic issues and thereby helping in the comprehensive policy evaluation.

However, the institutionalisation of social audit faces certain challenges in India such as:

- The lack of adequate administrative and political will in institutionalising social audit to deter corruption has meant that social audits in many parts of the country are not independent of the influence of implementing agencies.
- Social audit units, including village social audit facilitators, continue to face resistance and

intimidation and find it difficult to even access primary records for verification.
- People's participation has been minuscule due to the lack of education, awareness and capacity building among the common masses.
- There is an absence of an independent agency to investigate and act on social audit findings.

Suggestions

- Citizens groups need to campaign for strengthening social audits and make real progress in holding the political executive and implementing agencies accountable.
- Team of social audit experts should be established in each district who are responsible for training social audit committee members (stakeholders).
- Training programmes should be created on social auditing methods such as conducting and preparing social audit reports, and presentation at Gram Sabha.
- The system of social audits needs a synergetic endorsement and a push by multiple authorities to establish an institutionalised framework which cannot be undermined by any vested interests.

Conclusion

The social audit process is intended as a means for social engagement, transparency and communication of information, leading to greater accountability of decision-makers, representatives, managers and officials. Thus the application of social audit holds tremendous potential in bridging gaps between policy objectives and outcomes.