# Trainer's Handbook
# on
# Social Audit

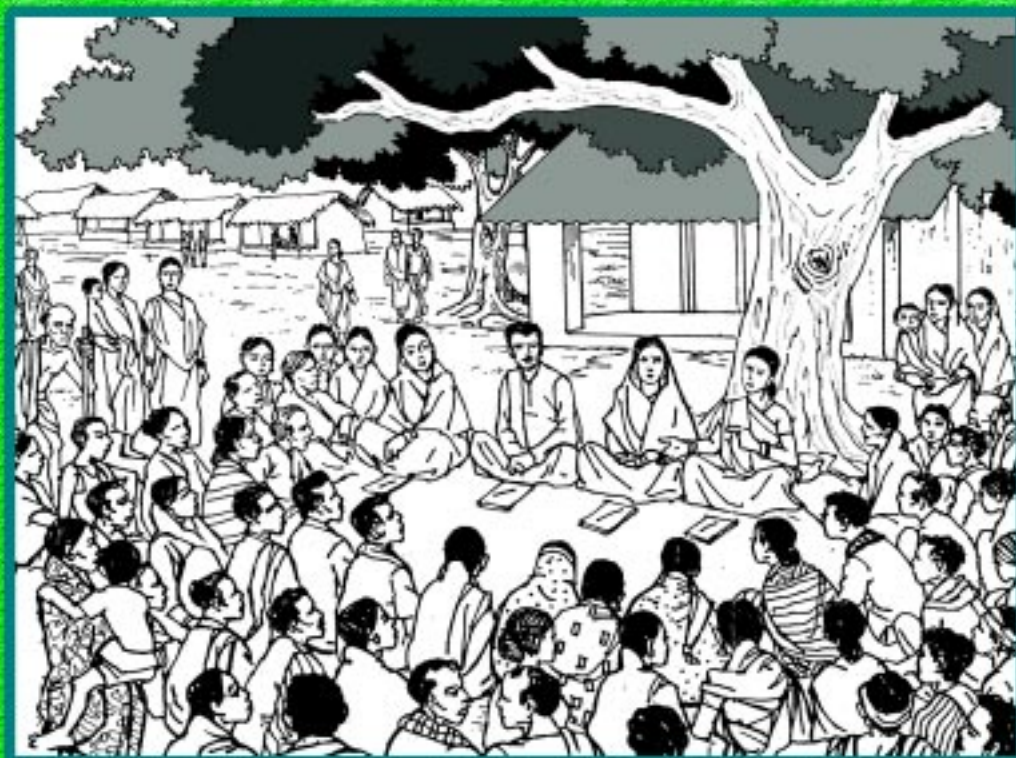# Trainer's Handbook
# on Social Audit

**National Institute for People's Development, Investigation & Training (NIPDIT)**

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# Preface

In a studied departure from the clichéd definition of Democracy, let's consider democracy as a mode of governance of the people, by the people & for the people. Ensuring good governance in such a people-centric system is absolutely essential. While accountability and transparency play a vital role in making it survive and prosper; they also give a fillip to people's participation in the administrative system as a whole.

When Citizen's rights to know of, opine and question the modus operandi of the administrative system have been guaranteed by our constitution, safeguarding these rights come within the ambit of Governmental duties. Yet again, ensuring protection for these rights underpins the significance of transparency and accountability in all spheres of governmental activities as a pre-requisite.

Long years post-independence, leaving aside a few systems, there is a visible dearth of a specific device that can secure us an accountable and transparent system of administration which is at the root of governmental failure, both the centre and the states, in ushering in developmental changes in our rural landscapes, especially among its defenseless poor. Billions of rupees are being spent on hundreds of plans and programs earmarked for rural development and the uplift of its masses. But it is a matter of great regret that the benefits of these programs rarely reach the teeming millions of the country's rural poor. Absence of good lows is not India's undoing. We have, indeed, a number of good laws that are quite efficacious in addressing people's problems, but for some inherent systemic hurdles in their applicability, these have failed to bring about any remarkable change in the livelihoods of the people.

Implementation of any program, plan or even law requires broad-based awareness and participation on the part of people along with effective transparency in their workings. In this perspective, the Government has laid emphasis on a democratic process like social audit/ analysis of a Government

program at various levels. While National Rural Employment Guarantee Act, 2005 entails social audit as obligatory, the Supreme Court of India in its judgment dated May 8, 2006 in a case PUCL vs. Govt. of India has observed that the gram sabhas or village-level meetings may conduct social audit of such governmental programs as per the food-work parameters.

Social audit is a definite process and it differs from conventional financial audits on the basis of its utility and applicability. It is a broad-based process made possible through extensive community participation that not only ensures smooth management, feasibility and future accountability of the program but also helps in registering considerable growth of people's awareness and the level of their participation.

Social audit can be well-utilized to make the whole administrative apparatus categorically people-centric. But since it is a process or connected set of operations, there should be adequate understanding of its concept and due access to strategies for its implementation. In this perspective, this booklet is an attempt to furnish tidbits of information as regards the concept of social audit and the ways and means to give the latter the necessary momentum. Yet, one must keep in mind that social audit is comparatively too large a process and it is foolhardy to put it in entirety within the covers of a booklet.

The handbook is an outcome of our practical experience during implementation of UNDP sponsored "Rural Decentralization" project in Phiringia, Kandhamal, Orissa over the last three years. We take this occasion to express our thanks to UNDP, New Delhi for its support.

We encourage our readers to share their comments & suggestions with us.

**Banamali Dash,**
**Program Coordinator,**
**RD Project**
**NIPDIT**

# Contents

# Meaning of Social Audit

For some years now, the concept of social audit has held centre-stage in various spheres of debates and discussions. This phrase is made use of in contexts of audit and analysis of any developmental project undertaken especially by an NGO or government. Social audits are highly essential for ensuring administrative transparency as well as participation-enhancement of people in the projects effecting dents in the livelihoods. It can also be utilized as a medium for upholding an ever-preparedness in people's attitudes. The choicest objective of social audit entails giving guarantee for efficient implementation of programs and schemes along with ensuring people's responsibility as regards the projects undertaken.

The 73rd constitutional amendment in 1993 and vesting of constitutional status to the Panhayati Raj Institutions along with devolution of power ingrain people's participation in the developmental programs and promotion of audits by the people themselves. This amendment has empowered the village and hamlet level committees to chalk out plans for overall development of the village and explore modes of its implementation. Even the Supreme Court of India has given directives making social audit obligatory as part of implementation of developmental programs.

**What is Social Audit**

Social audit, as a phrase, got coinage in the 1950 for evaluating people's attitudes towards and opinions over the consumer products of the companies and corporate houses. Later on, during the 80's and 90's of the twentieth century, this phrase was put to use especially by the NGOs for elicitating people's opinions on the developmental programs.

Social audit is a democratic process; and emphasizes decentralization of power. It enables common man to demand any or all of the facts/information as regards the plan and procedure of implementation of any project undertaken by any governmental or non-governmental agency and can thereby ensure the latter's transparency and future accountability. Such an endeavor can give vitality to governance in the grassroots as it promotes transparency of the programs.

Generally speaking, social audit brings to the fore the realistic details like the utility and futility, the socio-economic impact of a project or program meant for

the common good, having been undertaken by the community or certain agency. It is a holistic process and needs, for its implementation, total participation of the society or the community. One may understand it as under;

Suppose, the people of a certain village, where a pond has been dug by the local Gram Panchayat, decide to conduct a social audit of the said project, it requires detailed information over the job work before undertaking social audit in this regard. The objective of collecting information is to know the nature of the work and its implementation. It becomes necessary to match the information regarding implementation of project with people's opinion, to examine the accuracy of records, to gauge the degree of accomplishment of pre-set objectives, post-implementation and to undertake comprehensive discussions over its socio-economic impact on people, especially women and children. Inferences, both positive and negative, drawn out of such analysis/debates and discussions shall be made public. The role of the community is vital at this juncture. The goal of these three measures is to ensure effective implementation of both the works done and those to be undertaken afterwards in future. Social audit entails ensemble of these four actions. In toto, one may conclude that social audit is an effective mechanism for upgrading the power-potential of the implementing agency and a strategy to ensure quality enhancement of the projects undertaken. From another standpoint, consistent implementation of this process leads to the genesis of a potent vigilance system in the local as well as rural area that can ensure increase in both transparency and future accountability.

## Need for Social Audit

Social audit is an innovative process both from its legal and utilitarian standpoints. Yet, it has its preeminence over the financial audits undertaken to ascertain the status of various developmental programs in general. While, financial audit reveals only the financial aspects of a project, social audit makes important appendages to it i.e., the impact of the project on diverse groups, its sustainability and such other social aspects. Significantly, social audit is never conducted by any individual or agency but it is the common villagers who conduct this process before one

and all. As a process of extensive dimension, social audit has far-reaching impact on resource management and manifestation of collective will.

(1) Ensuring transparency at all levels of the project and every step of execution.

(2) To uphold future accountability on the part of the duty bearers towards the public and to ensure people's participation at all levels.

(3) To augment the potential of the implementing agency and effect decrease in irregularities of execution of developmental projects.

(4) To make people aware of their rights and powers.

(5) To upgrade & strengthen vigilance system in the local area and ensure qualitative growth in the implementation standard of programs.

By and large, social audit enables one to gauge the extent of benefits reaped by the intended beneficiaries from projects undertaken in the panchayat level.

**Essential Principles / Postulates of social Audit**

Social audit is a continuous process to empower the community or society and to ensure ventilation of people's opinion and their participation in the programs undertaken for their benefit. As a people-centric process, social audit is based upon certain essential principles delineated as the followings,

(1) **Collectivity:** Social audit entails due consideration of the opinions and views of all beneficiaries.

(2) **Participation:** It is necessary to ensure participation of all beneficiaries of the project to be brought within the ambit of social audit, the implementing agency and the local administration e.g. the gram panchayat and/or the government department along with this weaker sections including the women.

(3) **Continuity:** Social audits must be conducted regularly in a routine time-frame. It can be undertaken before the inception, during continuation and in the post-implementation phase of the project.

Besides these, the notions of equality, social justice, accountability, transparency and inclusive development must be given due importance while undertaking social audits.

**Aims & Objectives of Social Audit**

The most important aim of social audit is to ensure growth of people's ability which will enable them to make queries about the programs meant for benefiting them and air their opinions in this regards as well. This process that empowers the common man has multiple objectives briefed under the followings

1. To ensure increased awareness among the beneficiaries and the implementing agency.

2. To chalk out plans in a democratic manner and to uphold transparency and keep corrupt practices at bay.

3. To assess the gap between the need for and availability of the physical and financial resources for local development.

4. To ensure fructification of developmental programs by reinforcement of administration and vigilance system in the local grassroots level.

Besides these primary objectives, social audit aims at bringing to the fore, through discussions, subjects like the impact of projects already implemented, its usefulness, relative permanence and impact on women and children etc. Above all, social audit is an attempt for ensuring proper implementation of future plans and projects in the local level.

**Two Sides of Social Audit**

Since it is a people-centred process, the various aspects of social audit calls for critical attention and pondering over as well.

| Positive Aspects | Other critical aspects |
|---|---|
| 1. It encourages transparency & accountability. | 1. It is a time-consuming process. |
| 2. It strengthens the process of development of local plans. | 2. Social audit cannot bear fruit without building up of suitable environment. |
| 3. It helps in increasing up awareness among the local people. | 3. Its utility hinges upon collection of information; otherwise, its objective remains unfulfilled despite all efforts. |
| 4. Helps the weaker section of society to articulate. | |
| 5. Registers growth in local people's potential and ensures their participation is all the spheres of activities. | |
| 6. Encourages collective resolution. | |
| 7. Consolidates village-level surveillance. | |
| 8. Arrest corrupt practices and helps at reinforcing the local administration. | |

**Issue-specific Scope of Social Audit**

All the undertakings relating to development in the panchayat level, in general, come within the purview of social audit irrespective of their implementation by government or non-governmental agency. Social audits need to be conducted mainly on the programmes undertaken by governmental agencies, namely, Gram Panchayat, Panchayat Samitis, Zilla Parishads and other departments because they normally execute projects involving huge money with enormous social significance. Village level meetings or Gram Sabhas can conduct social audit of each and every project undertaken by any department or agency of the government.

For example, before embarking on social audit of the Public Distribution System (PDS), data relating to the quantity of food materials for the specific number beneficiary families, specific time-frame and amount of distribution to the beneficiary families, the quality of materials distributed etc. in a certain village coming within the ambit of this scheme should be taken note of.

In the same manner, social audit may be conducted on the mid-day meal program, presently in operation in primary schools. Besides this, such audit can be made on various other governmental projects, e.g., National Rural Employment Guarantee Scheme, Integrated Child Development Services, Annapurna & Antodaya Yojana and Health Services etc.

| Groundings of Social Audit | The following bases need be considered in the process of social audit. Variations may appear in specific cases of social audit as regards its direction and mode of making queries but its fundamental groundings brook no change. These groundings are as follows; |

1. Assessment of Utility

2. Assessment of Quality

3. Assessment of Budget & Expenditure

4. Gender Equality – Impact of Project on Women

5. Project Implementation – Monitoring & Vigilance system.

6. Access-Control & Ownership

7. Inconveniences & other allied perspectives

## 1. Assessment of Utility

Utility examines as to whether the project of undertaking, upon due completion, has come of good use and proven adequately beneficial to the society. Assessment of such utility can be done under the following bases;

❖ Who are the direct beneficiaries of the completed project and how do they use it?

❖ Whether the intended beneficiaries benefit from its usefulness?

❖ Whether or not the project has a long-standing utilitarian value?

❖ Have the intended beneficiaries have actually & properly gained from the projects?

## 2. Assessment of Quality / Quality evaluation

Quality refers to a standard of relative excellence. This standard may vary from project to project. The quality aspects shall be at variance while undertaking social audits on e.g., the benefits guaranteed under the PDS and educational system in primary school.

For a better understanding, the qualitative aspects of the mode of education in the primary schools may be taken into consideration in the following manner.

❖ How far is the school from the village? Is it easily accessible?

❖ Has the school its own building as per the requirement and whether proper seating arrangements has been made therein?

❖ What is the number of classes and the relevant number of teachers? Has the teacher-pupil ratio been properly maintained?

❖ What are the ways of imparting education in the school?

❖ What is the range of marks secured by students & what is the rate of passing out?

❖ Are there provisions of drinking water, playground sporting apparatus, toilets adequate in the school.

## 3. Assessment of Budget & Expenditure

A detailed statement of funds earmarked for the program and expenditure actually incurred should be put on display in public. Assessment or evaluation of income and expenditure does not mean sheer furnishing of budgetary allocations & expenditure in toto. Before undertaking of social audit the waysand means of funding provision income, specific orders and guidelines in this regard, plan of expenditure, its mode and actual expenses incurred should be put forth in public for assessment.

## 4. Gender Equality

All developmental projects implemented in the village level should have far-reaching repercussions on all the communities in terms of inclusive development. In this context, each of such undertakings should be useful in the eradication of all gender-based social discrimination. Payment of lesser wages to the women-workers in comparison to their male counterparts engaged works of equal footing e.g. road work in any village leads to gender inequality which can be put to due redressal through making provision of equal wages for both men and women.

## 5. Project Implementation: Monitoring & Vigilance

Social audit is a comprehensive process and it requires auditing of all the aspects. Commencing from plan-initiation, its implementation and even

subsequent to implementation, the degree of the welfare potential of the undertaking needs evaluation. Necessary surveillance over the implementation mode of such projects should be undertaken by the village-level committee or the villagers so that work may progress according to plan and the possibilities of bottlenecks can be got rid of.

## 6. Access-Control & Ownership

Primarily, it must be ascertained whether the undertaking or project fulfils the desired needs of the target group and besides this it is also essential to examine if the latter, namely, the people or community have ownership over and access to the benefits of the project.

## 7. Inconveniences & Allied Perspectives

Inconveniences cropping up post-implementation of the project and especially during implementation should be put to debate and discussion among the people.+ This ensures timely solutions to the problems and quality-improvement of the work under consideration.

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# PROCESS OF SOCIAL AUDIT

**How to conduct Social Audit?**

Social Audit needs to be undertaken by the local people who belong to the society under consideration. The term "society" may refer to a village, village Panchayat or a collectivity of communities. Villagers, collectively may undertake social audit, but because it is a broad-based process, distribution of specific responsibilities and right disposal of duties are matters of great import. It entails formation of a social audit team by the Gram Sabha or villagers with adequate representations of women, men and the weaker sections of society. Since the village level committee is an open-for-all initiative, a member specific and responsible team is essential for effective execution of the audit program. Social Audit team needs to be selected by the villagers or the Gram Sabha. Such a team must inform the villagers about the complete process of social audit, e.g., creation of conducive environment, collection of information, analysis thereof and public hearing etc. The social audit team should include retired government servants, representatives of local NGOs, women and representatives of the scheduled castes and tribes. With the approbation of the village-level committee, this team should streamline & accelerate the process of social audit in the village or Panchayat level.

**Various steps of Social Audit**

Social audit is a continuous process and has multiple steps for its accomplishment. Right and systematic execution of these steps is essential for the final execution of social audit. Although these steps remain as part of a succession yet, are complimentary in nature. We may make a list of them as follows:

1. Designing of suitable environment for social audit

2. Formation of social audit team and undertaking of ability-enhancement program

3. Collection of data

4. Compilation of data, analysis thereof and examining veracity of data.

5. Public hearing

6. Adherence to resolutions and making use of lessons learnt from audit process.

| Creation of Suitable Environment | Creation of suitable environment is the first step of social audit. It purports to spread awareness among villagers on social audit and urge them on to take part in the process. Broadly speaking, villagers must be made to understand the objectives of this process, they must know the essential requirements of such audit, the particular project or undertaking as its subject matter, the required time-frame and the mode of its accomplishment and finally, the benefits to emanate from the process. Social auditing needs a suitable environment as a pre-condition for its success. The operational methods of the program undertaken, its objective and utilitarian dimensions may be clearly put before the people through creation of conducive environment. Such an environment will not only register a growth in the level of awareness of the people as regards social audit, but also increase people's awareness on rural administration and vigilance system and rectify the lapses therein. |

Creation of Environment, too, is a broad-based process and requires a responsible team effort for its effective execution. Such a team needs to undertake the responsibility of making the villagers understand the objectives and usefulness of social audit on the basis of diverse mediums. The youth associations in the villages, women SHGs or community based organizations, can undertake the task as well. Specifically, assistance of experts could be made use of in this regard.

**Things to be done for Creating Suitable Environment**

❖ To make the villagers understand various steps of social audit and its implications

❖ To inform them about the completed work / project and its way of working and discuss with them in this regard

❖ To inform the villagers about the project and the government rules and regulations relating to it

❖ To discuss with villagers lapses during implementation and evolve out solutions of the emerging problems

❖ To apprise the people about public hearings

❖ To augment capacity building of the communities and groups at the village-level

The process of designing environment should be a lively one so that it can lead the villagers to make use of the information provided to them. For this to happen the agency engaged in developing the required environment has to accelerate this process in a smooth and systematic manner after clear understanding of the local dialect, life style and culture. Of course, there is scope for choosing a medium for creation of suitable environment keeping in view the exquisite nature of the locality. A few of these mediums are enlisted below:

**Process of Creating Environment**

❖ Music

❖ Dance

❖ Street plays

❖ Household visits

❖ Meetings and group deliberations

❖ Posters, leaflets and other IEC Materials

It needs to be remembered that creation of environment is a process of trafficking data or information. Villagers need to understand this well. At times, it becomes necessary to inform the local administration about the details in this regard through the local print media and through direct communication in writing.

**Formation of Social Audit Team**

Before undertaking social audit, necessary preparations need to be made. A responsible team or committee is essential for expedition of this process which may be called the Social Audit team or committee. Such teams should be formed in the village or Panchayat level. Since social audit is a broad-based process, such audit teams may be formed in the block, district and state levels as well. Besides the people connected with programs, representatives of the local NGOs, women and physically challenged and other groups should be included in the social audit team. Ten to Fifteen members, both men and women, shall form such teams or committees from the Panchatat to the district level. It is the duty

of the social audit committees in the block and district levels to assist the Panchayat level committees/teams for accelerating such audit process, simplifying and making them easily accessible to the villagers and ensuring administrative assistance in the block and district levels. The above two committees have further responsibilities of enhancing the powers of the Panchayat–level committee, the volunteers, women and youth associations. Social audit is definitely a novel idea for the teams/ committees formed up to the district levels. As members of such teams/ committees hail from diverse fields, they must have access to knowledge, at par with each other, on all facets of social audit. Thus, these teams at all levels need to undergo proper training on social audit. Along with this, detailed accounts of those programs, on which social audits are intended to be undertaken, should be made accessible to the teams or committees.

The Panchayat-level team/ committee is entrusted with the responsibility of executing social audits. This team should be formed by the village level-committee. Collection of information and making analysis thereof, testing their veracity and conducting public hearings come within the ambit of responsibilities of this committee.

**Responsibility of the Team / Committee**

❖ Preparation of a list of data/information required for social audit as per the need of people in the villages and Panchayats

❖ Collection of data from the Panchayat, block and other government agencies and to make use of the RTI Act whenever necessary

❖ Dissemination of information to the villagers about social audit and encouraging them up to participate in the process

❖ Compilation of data after collection, match it with the information provided by the beneficiaries and to transcribe them

❖ Making the data lucid and understandable for one and all

❖ Organization of public hearings

❖ Finding out solutions to the problems with the VLCs collectively

Formation of social audit teams/ committees is significant for the advancement of this process. But, it must be kept in mind that no team or committee can undertake social audit on its own. Such action can only assist in proper management of the process of such auditing. Social audit should actually be conducted by the village-level committees.

**Collection of Data / Information**

Collection of correct information / data is the main task of social audit. Correct information / data lets us have an idea on the various aspects of a project that enables us to conduct an overall audit on it. We must know that such information may be just a piece of data or more than that and the form of information, too, varies from one project to another. Let us consider muster roll, which is a source of information while undertaking social audit of the employment program while the ration card becomes such a source in respect of the public distribution system.

**Critical Aspects of information collection**

During information collection, a clear list of the requisite information should be kept at hand in order to deal with possible cropping up of problems that emanate from plethora of information.

❖ Routine photo-copying of documents should be undertaken

❖ During collection of data/ information and subsequently fresh data surface up as an outcome. These needs to be recorded with immaculate accuracy so as to come of good use during needs

❖ These information / data must be garnered by the social audit team formed for the purpose

**Right To Information Act, 2005**

Right to information Act can be used as a powerful tool for obtaining information. This act entitles all Indian citizens to obtain information upon payment of prescribed fees (Application Fee; except BPL & Information Fee). Access to all information relating to the developmental programs of the governments in the rural area is made possible by the use of this act.

Inquiries of such nature as to why the commodities under the public distribution system are not available at fair price shops and why free medicines are not made available can be made through this Act. RTI Act not only guarantees necessary information but also ensures transparency in implementation of the programs.

There are mainly two ways for obtaining information; section 4 (1) b of this act requires every public authority to keep all necessary information (on 17 items) relating to its activities at its office for easy access by any citizen (Pro-active Disclosure) without applying for it. Under Section 6 of the Act, a citizen who desires so can obtain information upon filing an application. The Act that hinges upon provision of information within a definite period (generally 30 days), and penalty to the duty bearer upon non-compliance is no doubt a useful instrument for obtaining information. It asserts citizen's right to information on the basis of the inherent logic of citizen being the source of sovereign power in a democratic polity and her/his rights as a tax payer.

This Act can be utilized for getting access to the relevant details of all developmental works. Of course, there are specific provisions for access to information as regards certain schemes / programs; the use of which is of much significance. Information relating to NREGS, for instance, is provided to the applicant within seven days.

The following factors should be taken into consideration during compilation, analysis and physical verification of information

❖ All records and files should be duly catalogued and indexed and the contents be translated into the vernacular / local language.

❖ As regards bulk information, all these need to be complied and indexed in proper manner for ease of reference.

❖ All available information should be analyzed in proper manner for example, while undertaking social audit of the mid-day meal program of a school, we may have the data relating to the quantity of rice cooked and students' attendance on the relevant date. In the analysis stage, we have to ascertain if the amount is less than the quantity specified per student. Physical verification of the information is the next step.

❖ This can be ascertained through discussions with the following persons;

   o   Beneficiaries of the program

   o   Any villager or group of them

   o   Representatives or officials of the Gram Panchayat

   o   Representative / member of NGO

   o   Other government official etc.

❖ During physical verification of information, new information may surface and inconveniences during implementation of programs may come to light. Such an exercise allows laymen access to information as well as lets them articulate their problems.

❖ Separate records should be maintained in a well-indexed manner compiling the information, their analytical meanings and facts laid bare through examinations. For example, information relating to project estimates must precede the facts taking into account the payment of wages of the workers.

❖ Individual case records along with other evidences / proofs must be maintained properly during tests of information. The force of arguments, their correctness can be measured if these cases and evidences are used with due analysis of information.

**Public Hearing and the Ensuing Action**

Public hearing is a significant part of social audit; these two phrases i.e. public hearing and social audit are often used interchangeably. But they are separate in their import and meaning. Social audit is a process or method while public hearing is a program. Social audit is never complete without public hearings.

Public hearing necessitates display before the people all available information and the facts surfacing out of examination of the veracity of such information. It must be kept in mind that public hearing welcomes everybody including the government officials, elected people's representatives, members of the implementing agency, media representatives etc.

**Critical Aspects of Public Hearings?**

   o   A hearing site must be selected and people be made aware of it much prior to the public hearing.

o The meeting conducted for going in for public hearing needs to be convened by the Sarpanch.

o Since attendance in public hearing is normally sizeable, adequate sitting arrangements must be done beforehand; so that people can voice their opinions in an effective manner. Due care must be taken while choosing the president, selecting the procedure of information-dissemination & the president must be a prudent impartial person. Members of the implementing agency should also be present on the dias so as to enable them to repond to the queries made by people.

o A large chart displaying all necessary information obtained thus far has to be furnished so that everyone has access to it.

o Before the hearing gets going the President must introduce a proposal outlining certain codes of conduct for adherence by all present on the occasion. These may include forbidding allegations & cross-allegations, disallowing persons in a state of inebriation from making speeches and putting a ban on unruly behaviors etc.

o Facts relating to the mode of implementation of project have to be furnished giving detailed data / information for awareness of the people.

o All the data presented, opinions of people, implementing agencies and government officials as well need to be properly recorded.

o All the complaints or grievances surfacing in the public hearings should be recorded in the complaint books of the Panchayat and all related documents be photo-copied and preserved therein.

o Wherever necessary, referral of complaints be made at the appropriate level for due redressal.

o Care should be taken to do away with all possible problems after public hearings or social audits.

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# SAMPLES OF SOCIAL AUDIT

Collection of data/information and proper analysis thereof comprise the most significant aspect of social audit. Physical verification of facts and public hearings as well are matters of significance in social audits, although their success presupposes a suitable environment. Lack of knowledge as regards this process on the part of even a single team or committee may negatively affect complete physical verification despite proper collection of data/information. Care should be taken of various aspects while collecting information. The reason behind and purposes of such data collection should be made clear to one and all; at the outset of such action, so that exercise of their physical verification and analysis becomes easier.

Discussions in the preceding pages underline variation of requisite information in relation to variance of the nature of projects. Documents relating to these, too, differ from one another. Thus, the nature of information depends upon the specific project on which social audit is to be done. Social audits of various governmental projects are generally undertaken at the Panchayat level. Public Distribution System, National Rural Employment Guarantee Scheme, Integrated Child Development Services etc. are the foremost ones of these projects. This chapter discusses the requisite data or information, nature of their analysis as well as a few specific formats relating to social audit.

Before embarking upon data collection or gathering of information, their physical verification and analysis, it is necessary to understand the existing project specific provisions. The following table may be referred as an example.

The outcomes of the implementation of any scheme/project-work can only be ascertained after having a clear understanding of the system & procedure of

| What does the scheme or the project seeks to undertake? | What are systems & procedures of its implementation? | Do the beneficiaries face inconveniences? If so, what are these? |
|---|---|---|
| | | |

implementation. The outcomes of the implementation could be ascertained by the following exercises;

❖ Inspection of the project-site

❖ Verification of the samples / specimens

❖ Interaction with the beneficiaries

❖ Elicitation of the opinion of the program operators and key stakeholders of the locality

❖ Comparison of document-based data with data provided by the people, in general.

Besides, making observation of the mode of implementation and post-implementation usefulness of the projects along with the opinions coming forth during physical verifications thereof, it is important that all these are properly recorded with substantiation for ease of future initiatives.

Various schemes & programs are being implemented by both the central and state governments at the Panchayat level. Social audits may be undertaken on the functioning of schools, health centres and other government institutions set up in the villages and development programs implemented there as well. Yet, no change can be effected in the basic principles of social audit notwithstanding variance of projects. Changes are permitted only in respect of sources of information and methods & processes of their analysis.

For ease of understanding, requisite elements of data collection and procedure of data analysis with regards to three (Public Distribution System, National Rural Employment Guarantee Scheme & Integrated Child Development Services) most important schemes/ programs has been delineated below.

## 1. Public Distribution system

Public distribution system is a system run by the government that provides specific food items to poor households at subsidized price through retail outlets. PDS underwent reform in the year 1997 and separate ration cards were issued to people living below poverty line and those above poverty line. Antodaya Anna Yojana, is also a food security program implemented under TPDS. AAY has been designed to cater to the needs of the poorest that fail to afford buying foodstuff at BPL price. According to rules, an AAY beneficiary family gets 35 kilos of rice at Rs3/- per kg each month. As PDS happens to be a very broad-based system that aims at ensuring food security to the poorest most often vulnerable to food stress transparency of implementation can't be overemphasized. Needless to mention, Social audit of PDS needs to be routinely undertaken.

**Details of Data/ Information**

❖ Number of total BPL / APL and AAY beneficiaries, Names & Addresses

❖ Dates of issuance of such cards

❖ Monthly quota of foodstuffs

❖ Number of times the beneficiaries receive the specific commodities within the particular time-frame.

❖ The Price at which the commodities are made available to the beneficiaries

❖ Quantity of material and their quality

**Sources of Data/ Information**

❖ Ration card

❖ Antodaya card

❖ Receipt & Distribution Register of the Dealer

❖ Information Display Board

| Sl. No. | Name of the Beneficiary | Category of Cards (Antodaya, BPL & APL) | As per Ration Card Commodity, Qnt. & Rate | As Per Distribution Register Commodity, Qnt. & Rate | Opinion of the Beneficiary Commodity, Qnt. & Rate | Observations |
|---|---|---|---|---|---|---|
| | | | Rice | | | |
| | | | Sugar | | | |
| | | | Kerosene | | | |
| | | | Others | | | |
| | | | Rice | | | |
| | | | Sugar | | | |
| | | | Kerosene | | | |
| | | | Others | | | |
| | | | Rice | | | |
| | | | Sugar | | | |
| | | | Kerosene | | | |
| | | | Others | | | |

**NB: The Information can be collected from the Register, cards of the individual beneficiaries and opinion of the beneficiaries. It is necessary that data/ information is collected from each beneficiary and in case of any difference of information between the sources or observations of the beneficiaries; it has to be entered under the "Observation" column.**

❖ Whether the truly poor have been issued BPL or Antodaya cards? if not, what are the reasons?

❖ Who looks after implementation of the program?

❖ Does it function regularly?

**Critical Aspects of Data collection & Analysis**

❖ What is the frequency of distribution of commodities and whether it is being distributed as per the provision?

❖ Whether all the deserving beneficiaries have received Antodaya Cards as per the directives of the Supreme Court of India?

❖ Whether information or notice boards are displayed at the PDS outlets furnishing correct information?

❖ Are the women, dalits, tribals & differently able deprived of the benefits?

❖ Are the foodstuffs worth consumption?

Answers to such queries can be got through conducting an opinion survey of beneficiaries and by making inspection of the distribution site. Since the queries have a qualitative orientation, responses should not be limited to 'Yes or 'no' rather they should be of an analytical nature. Being felt necessary specific cases has to be recorded.

## 2. National Rural Employment Guarantee Scheme (NREGS)

National Rural Employment Guarantee Scheme entitles each household living in the rural area a job-guarantee of hundred days in a year. All the 30 districts of the state have been covered by the Scheme since March 2008.

Since NREGS is an entitlement based program, it entails application of social audit. Furthermore, NREGA has made it obligatory to undertake social audit of all the works vide subsections (i), (ii) and (iii) of Section 17.

**Documentary & other sources of Data/ Information Collection**

❖ Number of Registered and Unregistered households in the village

❖ Number of households with job cards

❖ Number of households that have made job demands and information on such job demands

❖ Information regarding provision of jobs: name, site and nature of job, its estimate and other aspects of the project

❖ Number of workers engaged in job

❖ Payment of wages, volume of payment and measurement of work

❖ Number of Women engaged in the work

❖ Facilities & Conveniences available at work-sites

❖ Provision of unemployment allowance in cases of non-provision of work despite job-demand

❖ Details of Plan and estimate

❖ Resolution of Palli Sabha & Gram Sabha

❖ Documents relating to financial, technical & administrative approval

❖ Record books relating to the schemes / plans/ projects/ programs maintained in the GP offices, e.g., registration, issuance of job cards, applications for and allotment of jobs and complaint book etc.

❖ Muster roll

❖ Bills and vouchers

❖ Measurement book

❖ Job cards of the beneficiaries

Although NREGS is employment generation based program, it has multiple objectives. It aims at ensuring food security through provision of gainful employment to unskilled labour as well as creation of sustainable income-generating community assets. It obligates equal wages for both men and women, maintenance of transparency during implementation of the project and ensuring accountability. These aspects should, therefore, be taken into account while undertaking social audit.

Of all the documents made use of during implementation of NREGS, the muster roll bears special importance as it plays a vital role during data collection and analysis. Conducting physical verification of just the muster roll makes social auditing a whole lot easier.

**Verification of Muster Roll**

It is generally done with the help of the following two formats: 1) Data Compilation Format & 2) Data Analysis cum Verification Format

| I. Data Compilation Format | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl. No. | Name of the Worker (Father/ Husband's Name) | Sex | Village | Job Card No. | From dt.------- to dt.------ (As Per Muster Roll) | | | From dt.------- to dt.------ (As Per Muster Roll) | | | Total | |
| | | | | | Muster Roll No. | No. of Days | Wages Received | Muster Roll No. | No. of Days | Wages Received | No. of Days | Total Wages Received |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

N.B: A work could have been executed at different points of time and accordingly different muster rolls could have been used. With this format information/ data of a worker having received wages at different periods of time engaged in a particular work could be shown cumulatively. This is called Data Compilation Format. It helps us in finding out the wages received by a particular worker in lieu of the total work done by her/ him. This format compiles Information/ data recorded in the Muster Roll only.

| I. Data Analysis Cum Verification Format | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl. No. | Name of the Worker (Father/ Husband's Name) | Sex | Village | Job Card No. | As Recorded in Muster Roll | | | Beneficiary Opinion | | | As Recorded in Job Card | | | No. of Day | Total Wage |
| | | | | | No. of Days | Total Wages | | No. of Days | Total Wages | | No. of Days | Total Wages | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

N.B: The data/ information in the format would be filled up with reference to the earlier format i.e., Data Compilation Format. In this format Beneficiary Opinion as well as entries in the Job Card would find mention. Thus, it would reveal mismatch between the Muster Roll and the Job Card. During the verification of the Muster Roll, it is important that information on number of women employed and the mode of payment is collected.

**Analysis of NREGS Related Information**

❖ Registration of Households

❖ Distribution of job cards

❖ Applications for job-demand

❖ Program and selection of work

❖ Preparation of project, Estimate and Approval

❖ Allotment of job

❖ Payment of wages

❖ Payment of Unemployment Allowance

❖ Facilities at work-site

**Important Dimensions of Analysis**

❖ Whether transparency has been maintained during the registration process?

❖ Has there been delay in payment of wages? If yes, then, has there been any provision for compensation?

❖ What is the degree of its (work) utility?

❖ Has there been any disparity in payment of wages to the men and women?

❖ Has there been any impact on the livelihoods?

❖ Changes effected among womenfolk?

## 3. Integrated Child Development Services (ICDS)

Integrated Child Development Services (ICDS) is high-profile project currently operational in India. Initially, implemented only in 33 blocks in its early days (October 2, 1975), this project has now covered all the blocks. ICDS aims at ensuring physical and mental health of all children within the age group of 0-6years and the pregnant mothers. Programs under this project are undertaken mainly in the village-level by the Anganwadi.

**Services Rendered through Anganwadis**

❖ Provision of nutritious food to children under 6 years of age, pregnant women and lactating mothers.

❖ Referral services to the above.

❖ Imparting knowledge to women on nutrition and health.

❖ Anganwadi Workers

❖ Anganwadi Helpers

❖ CDPO

❖ Supervisor

❖ ANM

**Duty bearers of ICDS**

❖ Report of pregnant women and children maintained by the Anganwadi workers.

❖ Report of cooked food

❖ Attendance registers of children at Anganwadi Centre

❖ Registers of vaccination and referral services

❖ Information display board

❖ Information registers of supervisors & CDPO and their reports to higher authorities

❖ Opinion of beneficiaries.

**Source for ICDS-related Data / Information**

❖ List of materials provided to the Anganwadi Centres.

All information relating to Anganwadi can be obtained from the Project Director at the block level through application of RTI Act. For ease of analysis of the data/information collected on ICDS the following format could be used.

| Sl. No | Name | Age | Sex | Status | Types of Services Received through ICDS | | | | | |
|--------|------|-----|-----|--------|------------|------------------|----------------------|-------------------|----------------------|---------------------------------|
| | | | | | Food Items | Vaccination (No.) | Health Check-up | Referral Services | Primary Education | Edn. on Health & Nutrition |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

**N.B: The best way out during Social Audit on ICDS is to engage the local community. After obtaining the data/ information the discussion needs to be done in the presence of the Anganwadi Worker, Supervisor and the other associates and to engage them in course correction.**

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# Epilogue

It has already been said at the outset that Social Audit is a process which brooks of no conclusion. Thus, it cannot be taken as an end. Rather one might liken it to a circuitous journey that has no end. Making use of the lessons got from a complete process of Social Audit, a fresh audit may be undertaken in respect of another program. Social Audit ensures transparency of action and makes the administration accountable. These are but secondary outcomes. Primarily, social audit augments enormously, the level of people's awareness. Since it is essentially participatory in nature and is based on the basic needs of people, individuals and community based organizations spontaneously take part in the process. It ensures direct participation of a large chunk of society in a social process and augments growth in the level of awareness.

Increase in the level of awareness among people on programs and its salient impact on the people & the community leads to bracing up of the community-level surveillance / vigilance system. Inversely, lack of people's awareness brings about planning failures, since corruption flourishes in a state of ignorance as an outcome of lack of information. On the other hand, Social Audit conducted properly, can check corrupt practices, ensure transparency of implementation process and makes the administration accountable to the general public. All said and done, Social Audit is an entirely wholesome process that may register, at one stroke, perceptible growth in the level of awareness, people's participation, transparency of action and accountability and it leads to a corruption free society.

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