

Social Audit- A Social Instrument Ensuring Public Accountability at Local Level

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Abstract

In recent year instrument or mechanism of public administration has been undergoing insightful changes. There is nothing wrong in using traditional mechanism, but when it is plagued with maladministration then it becomes intolerable and really painful. In the context of democratic decentralization social audit assumes greater importance. Accountability structure at lower level- Panchayat and Municipality- where various scheme are implemented, are not much stronger. With the increasing in literacy rate among citizen, people's participation has been in increasing in various governmental activities. And peoples participation can reinforce structures of accountability in various ways like direct monitoring the running programme and scheme, by establishing new laws etc. But direct monitoring and auditing- by the general citizen- is an awesome

concept of ensuring accountability of public official. Auditing concept implies an official examination of social performance and many organizations conducts or be conducted audit. But audit by the stake holder will be very useful to ensure transparency and accountability. Actually audit by the common citizen is rarely conducted. To postulate democratic tenets it is the requirement of time that participation of common citizen in governmental activities must be increased and accountability of service provider must be guaranteed.

Keywords

Social Audit, Social Instrument, Public Accountability, local level, schemes, programs, policies

Introduction

India is welfare state and in time various schemes, programs and policies are formulated for the

advantage of ordinary people. Politicians and executives play an important role in the formulating, implementing and commanding the policies. In a democratic country generally politician and executives are empowered to put into effect any policies, be it common or be it special meant for the development of unprivileged chunk of a society. To implement all such policies funds are necessary and all these fund are financed from governmental financial treasury which is generally paid by ordinary people in the form of tax imposed by government. So in return of all contribution (taxes) they expect that policies should be implemented in properly manner for what it is intended. For all this in a democratic society participation of common people in developmental activities are necessary and participation increases social control over the withdrawal and use of any kind of fund drawn from state exchequer for the implementation of any policies. Social control and audit are necessary at every stage of plan and scheme like at the time of planning, implementation, monitoring and evaluation. Today government has been turned into good governance and basic tenets (principle) of democratic governance are that any level of governance- centre, state and local should be carried out with the consent of the people.

Discussion

The development of a democratic country, particularly India, is

concerned with the development of those people residing at grassroots level of country in another word development of local governance is necessary.

In the last few years with the development of non-government organization, increase in education and confusion in action and interest, aware citizen and welfare institution are vigorously appraising the entire actions and programmes that are started taken to ensure that the work done by the government is actually benefitting people whom it is intended to benefit.

Usually, ordinary citizen do not take part in the modable and shaping exercises concerned with social development. Today there is a need of such a mechanism which may, involve ordinary people in developmental activities to audit and ensure that resource are spend where they are actually to be spend, reduces the wastages, check the corruption, aware the people, improve the standard of governance and promote integrity and a sense of community among people, more than that need a system with may empower common citizens to play an active role while executing any scheme like employment guarantee scheme. To tackle these entire problems there has been various mechanism such as gram sabhas, social audits, participatory planning particularly at grass root level. Recently, among them, social audit appeared as a new mechanism to ensure accountability at local level. It is fact that even today in our society there are majority of population of marginalized section whose demand

are hardly ever met and voice are rarely heard. In this situation social audit standardize and met the demand of consumer. Social Audit is undertaken with the ambition of jacking up local governance and it brings into being an impact upon local governance as it foster transparency and accountability in local bodies. In ours social system these are huge distance (fracture) between formality and reality, i.e. goal and vision, efficiency and effectiveness and through social audit all these fracture (loophole) can be healed. Social audit is a means to be conscious, check out, validate, report on and to boost the social performance of an organization. Thus all the three tire of Panchayati Raj Institution (PRI) are using social audit for auditing the performance of programme.

Actually Social Audit is a process of sharing information with ordinary citizens with respect to financial and nonfinancial resource exercised by governmental institution. It provides an ordinary citizens an opportunity to examine closely all the welfare initiative taken up by governmental institution for the benefit of weaker section and down trodden section of society as it controls over withdraw and uses of fund.

Social audit is an examination and inspection of governmental transaction and to ensure that the financial statement, regarding expenditure presented by governmental institution provides a true picture or not.

The best positive aspect of social audit is that it focuses on those issues which are generally neglected in society's development.

Today in India we have Right To Information (RTI) Act that provides for punishment in the form of penalties either for not supplying information or for supplying false information to the consumer (service seeker), but RTI a little say about the inspection of work executed by the public agencies, but with the social audit scheme, inspection of work become possible at local level.

To operate Social Audit, Gram Sabha of Panchayat has been empowered through 73rd amendment act of constitution and that amendment has given appropriate authority and right, to the real beneficiary of any programme.

Village community and stakeholder, with assistance of civil society, government staff, and community based organization and so on, are responsible to conduct social audit, and in this regard somehow Gram Sabha is ultimate admissible organization for operating the social audit.

The fundamental cause to drive the social audit is to establish proper link between people (beneficiaries) and functionaries (service provider) so that people participation can be increased as well as accountability of public official, responsible for service delivery, can be ensured. Today accountability is core issue before government of India. It has been found

that mechanisms to ensure accountability of public official at the central and state level are available, but at grass root level direct instrument to ensure accountability is less available. People expect that public officials should be responsible and accountable to their assigned work. With the growing political and social awareness, there is a conversation and pressure for the need to display a judiciousness of accountability of entire political and public offices like politicians and political parties as well as industry, business, trade and commerce, the judiciary and the legal profession, medical and academic teaching profession, collectively exercising any power on the ordinary citizens. It is in this context extensive discussion on well-built need for constructing an atmosphere of accountability and social responsibility in society and in government is being considered apart from legal framework.

It is well known that accountability start on from that point when persons or establishment are granted duties or power on behalf of fellow citizens.

It is also believed that citizen of any country becomes able in realizing the dreams of the good society and our history, our civilization is a witness to this.

Actually, Public accountability is the obligation of the persons and authorities assigned with public resource to be answerable for the fiscal, managerial and programme responsibilities that are conferred on them and report on the management of

such resources. The fundamental principle is that governmental organization as well as public enterprises are accountable or answerable to the government, the legislature and hence to the people.

By using Social Audit, at local level, accountability of public official can be ensured. In other words transparency and accountability in administration can be increased as social audit emphasis to investigate qualitative aspect of policy and programme, because sometime targeted people do not get qualitative food & stuff.

Some time it has been felt that, for the developmental project, huge money is invested, but there are some loop hole is found in the project. So here social audit investigate conformity of developmental activity with state fund. More than that, social audit always useful for error free investigation of requirement, whether funds are being properly used or not and investigate the actual and financial distance between sufficient resources and requirement of local and productive services.

Today corruption is prevalent everywhere which cause the failurance of any development project and it very funny that some development work runs into paper only and do not implemented behaviorally to prevent such kind of bullshit trend. Social audit is the best tools that break the unwanted linkage between politician-contractor and administrator.

Members of social audit- elected representative of local bodies, target group of local bodies, local repudiated person, and government official – carry out carry out social audit. Participative evaluation of any developmental project undergoing in particular region is done by the member, Member of social audit asks different question, regarding the project, with the concerned employees and mentions irregularities with respect to project and then governmental officials have to justify about irregularities if happened before people and mass media. Further some important steps have to be taken for social audit such as local elected body must have intelligibility (clarity) in aim and objective, all the stakeholder should have clear knowledge about their role and duties so that they can put their opinion and point on the actual activities of functionaries. Besides there must be a performance indicator, and regular meeting to analysis information and data.

Though the concept of Social Audit is in nascent stage, but this term has been used from 1950s. In the course of time it is extensively being considered as an instrument to check corruption and ensuring accountability in Indian political system particularly at local level. In India, Mardoor Kisan Shakti Sangathan (MKSS) is given credit to initiate the concept of social audit in 1990s. With the Launch of NRGEA (now MGNREGA) this concept has received greater importance, as in NREGA there provisions of social audit of work sanctioned under the scheme. Andhra

Pradesh is the only state government to have formally institutionalized social audit.

Government of India has considered social audit as necessary process for rural development and to make the social audit popular and to encourage concerned People and NGO, the GOI has started Rojgar Jagrukta Purushkaar so that more and more NGO could be inspired. This award is being distributed by Ministry of Rural Development of Government India.

It is obvious that importance of social audit is unquestionable but there is some kind of problem before social audit in India as the NGO are not taking more interest in this direction because some time they have to face threat and sudden attack from corrupt politician and gunda. Further there is a lack of procedure (legal) and standards that made it less effective. However Nation policy 2006 mentions the importance of social audit, but is does not mention proper technique of social audit.

But by following some important step it should be made more stronger and for this, nongovernmental organization, having good record, should be inspired, for this there must be video recording provision with local media group particularly, all information must be shared with all stakeholder, marginalized section of society, there must be wide publicity among people regarding each and every steps of social audit, to conduct social audit there must be pre-arrangement of training programmes.

Conclusion:-

Thus social audit process, establish direct dialogs between service provider and service seeker and prepare such a platform where people directly analysis policies and programme intended to benefit the people. On the basis of that social audit is an emerging process and strong mechanism to ensure transparency and accountability at local level.

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