



Mains Practice Question

Q. Social Audit is a powerful tool in the hands of the people to ensure financial accountability. In light of this statement discuss its major shortcomings and give suggestions to reform it. **(150 Words)**

22 Sep, 2022 GS Paper 4 Theoretical Questions

Approach

- Start your answer by giving a brief about the social audit.
- Discuss the challenges associated with the social audit.
- Give your suggestions to improve it.
- Conclude suitably.

Introduction

Social Audit is the **audit of a scheme jointly by the Government and the people, especially by those who are affected by the scheme or its beneficiaries.**

It is a powerful tool to promote transparency, accountability, and people's participation in the schemes meant for them.

A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness.

Main Body

Status of Social Audit:

- Mahatma Gandhi National Rural Employment Guarantee Act (**MGNREGA**) was the **first Act to mandate Social Audit by the Gram Sabha of all the projects taken up in the Gram Panchayat.**
- Most States have set up an independent Social Audit Unit (SAU) and some have even begun to facilitate Social Audit in other programmes, including Pradhan Mantri Awas Yojana, National Social Assistance Programme, Midday Meal Scheme and Public Distribution System.

Challenges associated with Social Audit:

- The **lack of adequate administrative and political will** in institutionalising social audits 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 to Reform Social Audit:

- Citizens groups need to **campaign for strengthening social audits** and make real progress in holding the political executive and implementing agencies accountable.
- **A 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 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 is a significant tool to ensure the benefits of Govt. Schemes, Policies, and Programmes reach the targeted section with minimum leakage. Hence, there is a need to make the required changes in the social audit to make it citizen-centric.

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