

Social Audit – Concept Note

1. Why We Need Social audits?

Social Audits are required because the money belongs to the people and they have right to know all details of expenditure. Secondly, the implementer cannot be the auditor. There needs to be people's audit supported by a neutral 3rd party who also facilitates the process. Lastly, this is not a fault-finding but a fact-finding process.

2. What Are the Benefits of Social Audit?

1. Awareness in people about their entitlements
2. Reducing gap between people and the implementers
3. To find out administrative and technical problems and give suggestions
4. To stop corruption and ensure 100 percent quality in implementation of the scheme
5. Immediate action on 80 percent complaints and in most cases, not by legal action but by social pressure

3. Important Requirements of an SA Process

1. The social auditors should be civil society people/literate labourers or their family members.
2. Auditors work is only 'Investigation' and not 'Prosecution'.
3. Governments should proactively share all records with the SA team.
4. Compulsory presence of senior officials, who have decision-taking powers at the gram sabhas and public hearings.
5. Active participation of labours should be ensured in the entire process without fear.
6. It should be ensured all complaints are in written form and that proofs are there for all charges levelled.
7. Equal opportunity should be given to all stake holders during the investigation and prosecution process.

4. What Do We Do during the Social Audit?

1. Consolidate and collate information
2. Household visit – muster verification, job card status, bank/post office account status, other comments from people
3. Field visit – cross check the work completed versus the estimate and the measurement book
4. *Gram Panchayat* visit – check the records kept at GP
5. Pre (to inform people of the SA process) and Post *gram sabhas* – presenting the findings to the people (*Gram Sabha*) in the presence of an independent observer
6. Look into the shelf of works and the actions plan of the villages and take people's feedbacks
7. *Mandal/Block Sabhas* in presence of senior officers and in front of people, for actions to be taken
8. Follow up after some time to see what actions have been taken