

SOCIAL AUDIT

By

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Social Audit

- Governance – manner in which power exercised
- Good Governance – revolves around accountability
- Accountability makes us answerable to public actions and policies
- Social audit means continuous public vigilance under the domain of civil society

Objectives of Social Audit

- Assess physical and financial gap between needs and resources
- Awareness among beneficiaries and providers
- Increase efficiency and effectiveness and ensure transparency
- Scrutinize various policy decisions
- Impart responsibilities among citizens to build accountability

Benefits of Social Audit

- Social Audit provide critical inputs and correctly assess impact of Govt
- Inculcates transparency in the organization department or activity .
- Increases accountability and improves allocation of resources.
- Monitors social, ethical impact and performance of organization by assessing core values and objectives.
- Provide corrective directions and help in redefining strategies.
- Activities on social well-being of citizens – social benefits accrued as a result of program implementation

Usefulness of Social Audit at Community Level

- Builds people's confidence and trust in the institutions.
- Participation and involves various sections of society.
- Forum where people can demand from ULBs or Implementing organizations
- Create awareness and spreads accountability
- Prevents corruption and curtails misuse of funds

Usefulness at Organizational level

- Makes organization popular and credible
- Helps in programme planning and implementation
- Sensitize Govt, media and community
- Innovative tool to assess performance and cost effectiveness.

Methodology of Social Audit

- Identification of works to be audited
- Sub-components or sub-works under each sanctioned project
- Housing and Infrastructure to the urban poor
- Intended benefits reaching the urban poor
- Transparency and accountability of scheme
- Examine process of implementing BSUP/IHSDP
- Assess quality of Infrastructure created.
- Assess pro-poor basic services provided
- Satisfaction of beneficiaries on entitlement provided
- Identification of stakeholders, Project beneficiaries elected representatives, officials of ULB's, Civil society Organization, media and funding agencies state centre

Methodology of Social Audit

- Consultation with stakeholders
- Data Collection – DPR, Administrative Sanction Order of State Govt. , ULB's, Technical sanction, Running account bills, Quality Control report, Agreement with contract agency and Utilization certificate.
- Consolidation of information
- Physical verification
- Public meeting and reconciliation
- Advocacy and institutionalization of social audit.

Part II – Operational Aspects

- State Level Social Audit Cell
 - Director
 - Deputy Director
 - Social Development Specialist
 - Monitoring & Evaluation Specialist
 - Civil Engineer
 - Support Staff – EDP, Finance & Administrative Personnel

Operational Aspects

- District Level Resource Persons
 - Similar structure with lower level experience
 - Bridge between state agency & beneficiaries
- Social Audit Committee at ULB level
 - 7 members
 - Beneficiaries 4 members
 - Civil Society 1 member
 - Academic/ Technical Institution 1 member
 - ULB 1 member
- Community Social Auditors

Community Mobilization

- Pro-active sharing information through RTI
- Time and Frequency of Social Audit
 - Shorter and Small works
 - Longer and large scale works

Funding Budgeting and Maintaining Accounts for Social Audit

- Honorarium for social auditors, travel allowance, photocopy, cost of public meeting (Banner, water, tents, carpets, public address system)

Reporting

- Follow-up of social audit funding
- Training and capacity building
- Training material
- Training of other stakeholders
- Trainees & Refresher training

Institutionalization of Social Audit

- Replication of Social Audit on regular basis
- Internalizing within government
- Involvement of civic society organizations
- Formation of social audit committee
- Legal Support – law ordinance rules and guidelines
- Action taken report

Institutionalization of Social Audit

- Information dissemination & disclosure – public hearings, awareness campaign, internet
- Evaluation of effectiveness of Social Audit
- Adoption of Social Audit formats

THANK YOU

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