



## A STUDY ON LEVEL OF AWARENESS ABOUT FUNCTIONING OF SOCIAL AUDIT IN VILLAGE PANCHAYATS, COIMBATORE DISTRICT, TAMIL NADU

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### Abstract

*Distribution of public resources, services and wealth among the general public irrespective of their place/state, religion, caste, creed, is an enormous challenge for the governments to maintain transparency and non-partisan approach. This challenging task is taken care of and executed by the local governments.*

*Social Audit has gained popularity in the recent days. It enables people to ensure and enforce accountability and transparency in local governance. It is a process that helps to bridge the gaps between vision/goal and reality, between efficiency and effectiveness. It helps everyone in the community, including marginalized and poor groups to participate in local planning and thereby encouraging local democracy. It also promotes collective decision making.*

*Governments are facing an ever-growing demand to be more accountable and socially responsible in all their activities. Civil society organizations like non-profit organizations are also undertaking Social Audits to monitor and validate their social performance. In this paper authors present the research work on awareness of the public about the functioning of social audit process at gross root level.*

**Key Words:** Local Self Governments, Social Audit, Public Awareness, Participation and Transparency.

### 1.0 Introduction

Social audit as a term emerged far back in the 1950s. Social Audit is a self-regulating evaluation of the performance of a government organization as it relates to the achievement of its social goals. It is a tool of social accountability. It pays attention to the voice of stakeholders, including the marginalized / poor groups whose voices are hardly ever heard. Social auditing is taken up for the purpose of augmenting the responsibility of the local governance, particularly for strengthening accountability and to guarantee transparency in local bodies.

Social audit is defined as “The process of a social audit. Social audit is a process of reviewing official records and determining whether state reported expenditures reflect the actual money spent on the ground” (Aiyar, 2009).

### 2.0 Objectives of Social Audit

1. To appraise the physical and financial gaps between needs and resources available.
2. To Generate awareness among beneficiaries and providers of local social services
3. To increase the efficacy and effectiveness of local development programmes
4. To examine various policy decisions, keeping in view stakeholder interests and priorities of the rural poor.
5. To evaluate the opportunity cost for stakeholders of not getting timely access to public services. (Government of India, 2005)

### 3.0 Advantages of Social Audit

- Encourages community participation
- Benefits disadvantaged groups
- Encourages collective decision making and sharing responsibilities
- Increase human resources and social capital

### 4.0 Principles of Social Audit

The primary principle of Social Audit is to achieve continuously improving performances relative to the chosen social objectives. The following eight specific principles have been identified from Social Auditing practices around the world (Government of India, 2005)

Multi-Perspective/Poly-vocal,

- Comprehensive,



- Participatory,
- Multidirectional,
- Regular,
- Comparative,
- Verified and Disclosed.

These are the pillars of Social Audit, where socio-cultural, administrative, legal and democratic settings form the cornerstone for operationalizing Social Audit. The process of Social Audit is considered as a means for social engagement, transparency, and dissemination of information and makes certain the accountability of decision-makers, representatives, managers and officials.

With this basic knowledge, a research study was undertaken to understand the functioning of social auditing at the grass root level. This paper focus on the results of the study which would help in comprehending the functioning of local governance and stakeholder's participation in democracy.

### **5.0 Need of the study**

It is understood that Social Auditing is essential for proper implementation of welfare schemes. The researcher being the beneficiary of one of the Government scheme faced hurdles in getting full benefits of the scheme. So, she had the curiosity to understand about the functioning of social auditing for various schemes in grama panchayats. Thus, this research study is done to assess the awareness of social audit functioning in village Panchayats.

### **6.0 Statement of the problem**

India as a democratic state, has an obligation for the well-being of the people. The Government is responsible for the improvement of the "quality of life" through improving standards of living, health, education, earning capacity for the people. Various social welfare schemes are implemented for the wellbeing of people. Each individual social welfare programme has its specific goals.

Thus Social audit helps in verifying the social performance of these government schemes and emphasizes on social responsibility, trust, accountability, transparency, inclusiveness and community benefit. This study focus on understanding the awareness of the social audit among general public.

### **Review of literature**

The E- magazine **General Knowledge Today (2016)** describes about the implication of social audit. It stated that social auditing creates an effect upon governance. It values the power of speech of stakeholders, including marginalized/poor groups whose voices were rarely heard. It helps in enhancing local governance, particularly for strengthening accountability and transparency in local bodies. Social Audit further makes sure that in democracy, the powers of decision makers should be used as far as possible with the consent and understanding of all concerned.

**Fox (2014)** referred social Audit as an evolving umbrella category that includes citizen monitoring and oversight of public and/or private sector performance, user-centered public information access/dissemination systems, public complaint and grievance redress mechanisms, as well as citizen participation in actual resource allocation decision-making, such as participatory budgeting”.

**GahlotSushmita (2013)** in his article on Social Audits in India aimed at analyzing the current scenario in the field of social audits in implementation of government schemes in India and traced the evolution of the concept over the time span of last 3 decades. Through an example of Andhra Pradesh, Rajasthan and the North Eastern states, he discussed the problems faced while conducting social audits and also suggested measures to improve upon social audits of the various government schemes.

**Rajasekar et al.,(2013)** specified the following critical observations in the social audit report for 2010-11 prepared by the social audit coordinator of pastoral Grama Panchayat in Karnataka. (i) receipts for the purchase of materials were not maintained; (ii) there was wide participation of contractors in the MGNREGS works which is prohibited under the scheme; (iii) absence of people's participation in the preparation of action plans; (iv) lack of awareness about the programme; (v) villagers do not have proper information about MGNREGS programme; (vi) maintenance of documents/ files is not proper; and (vii) work boards had not been displayed near all the completed MGNREGS works.



## 7.0 Objective of the study

1. To study the demographic profile of the respondents.
2. To assess level of awareness among the general public about the social auditing process.
3. To study the factors influencing the level of awareness about social audit process among the general public.

## 8.0 Methodology

### 8.1 Research Design

The research design adopted for the present study was descriptive in nature. In this study, the researcher tried to describe the level of awareness and participation in social audit functioning.

### 8.2 Physical Area

The present study was conducted in Coimbatore District of Tamilnadu State. Coimbatore district consists of 3 Municipalities, 10 Taluks, 12 Blocks, 37 Town Panchayats, 227 Village Panchayats.

### Sampling Procedure

The adults living in the Coimbatore district forms the universe for the study. A two stage sampling procedure was adopted in identifying the samples. As many as 250 sample families were selected using simple random sampling and lottery method. Data was collected from any one member in the family whose age was above 18 years and literate. A structured questionnaire was used for data collection.

## 9.0 Analysis

### Analysis and Interpretation

**Table 1: Socio-Economic Profile**

| Variable                          | Particulars      | Number of Respondents | Percentage |
|-----------------------------------|------------------|-----------------------|------------|
| Age                               | Below 30         | 61                    | 24.4       |
|                                   | 31-40            | 93                    | 37.2       |
|                                   | 41-50            | 55                    | 22.0       |
|                                   | 51 and above     | 41                    | 16.4       |
|                                   | Below 30         | 61                    | 24.4       |
|                                   | 51 and above     | 41                    | 16.4       |
| Gender                            | Male             | 117                   | 46.8       |
|                                   | Female           | 133                   | 53.2       |
| Education                         | Primary          | 49                    | 19.6       |
|                                   | Middle           | 51                    | 20.4       |
|                                   | High school      | 23                    | 9.2        |
|                                   | Higher secondary | 42                    | 16.8       |
|                                   | Under graduate   | 32                    | 12.8       |
|                                   | Post graduate    | 19                    | 7.6        |
|                                   | Diploma          | 30                    | 12.0       |
|                                   | Professionals    | 4                     | 1.6        |
| Social group                      | SC               | 55                    | 22.0       |
|                                   | OBC              | 91                    | 36.4       |
|                                   | Minorities       | 6                     | 2.4        |
|                                   | General          | 98                    | 39.2       |
| Occupation of the family head     | Daily wages      | 80                    | 32.0       |
|                                   | Govt. Sector     | 18                    | 7.2        |
|                                   | Private sector   | 74                    | 29.6       |
|                                   | Business         | 41                    | 16.4       |
|                                   | Small trade      | 7                     | 2.8        |
|                                   | Unemployed       | 18                    | 7.2        |
|                                   | Any other        | 12                    | 4.8        |
| Average monthly house hold income | Below 3000       | 12                    | 4.8        |
|                                   | Rs.3001- Rs.5000 | 138                   | 55.2       |
|                                   | Rs.5001-Rs.7000  | 29                    | 11.6       |
|                                   | Above Rs.7000    | 71                    | 28.4       |



|                       |             |     |      |
|-----------------------|-------------|-----|------|
| No. of family members | 1-3         | 66  | 26.4 |
|                       | 4           | 115 | 46.0 |
|                       | 5           | 52  | 20.8 |
|                       | 6 and above | 17  | 6.8  |

The above table depicts that 37.2 percent of the respondents belong to the age group between 32-40 years, 53.2 percent of them are female, 20.4 percent of them have completed their middle school, 39.2 percent of them belong to general category, 32 percent of the respondents family heads occupation was daily wages, 55.2 percent of them had an monthly house hold income between Rs.3001-Rs.5000 and 46 percent of them had 4 members I their family.

**Distribution of the respondents based level of awareness about functioning of Social Audit**

| S. No | Level of awareness on functioning of Social Audit | Frequency | Percent |
|-------|---|-----------|---------|
| 1     | High (18 and above)                               | 82        | 32.8%   |
| 2     | Low(17 and below)                                 | 168       | 67.2%   |
| Total |   | 250       | 100%    |

Mean Value: 17.6

SD : 2.3

Minimum score – 16

Maximum score – 32

The above table shows that the level of awareness about functioning of social audit is low for 67.2 percent of the respondents and only 32.8 percent of respondents had high level of awareness about functioning of social audit. This may be because of fact that most of the respondents were not aware of Grama Sabha which is a tool for social auditing process.

**Comparison of Demographic factors of the respondents and their Level of awareness about functioning of social audit**

| S. No | Particulars                  | Level of awareness about functioning of social audit |
|-------|------------------------------|--|
| 1     | Age                          | r = 0.163*   |
| 2     | Gender                       | t= 0.339   |
| 3     | Education Qualification      | ANOVA = 4.57*  |
| 4     | Social group                 | ANOVA = 1.15   |
| 5     | Occupation of the respondent | F = 2.981*   |
| 6     | Monthly Income               | r = 0 .017   |

**10.0 Findings**

- There is significant level of relationship between respondent’s age group and their awareness on functioning of social auditing
- There is no significant difference in the level of awareness about functioning of social audit based on the gender of the respondents.
- There is a significant difference in the level of awareness about functioning of social audit of the respondents based on their education qualification
- There is no significant difference in the level of awareness about functioning of social audit between the respondents belonging to various social group
- There is significant difference in the level of awareness about functioning of social audit among respondents who does various occupations.
- By analyzing the mean of occupational distribution it was found that daily wagers were more aware about the social audit functioning than others.
- There is no significant correlation between Income and awareness on functioning of social auditing. So Income does not influence the level of awareness on functioning of social auditing

**11.0 Interpretation**

The term social audit has been frequently in news; it helps to narrow gaps between vision and reality and between efficiency and effectiveness. It allows to measure, verify, report and to improve the social performance of any government effort or organization. In India, social audits were first made statutory in a Rural Employment Act (2005) and government also issued the Social Audit Rules in 2011 under the MGNREGA Act. As quoted earlier, General Knowledge Today (2016) stated that the most appropriate institutional level for social audit is the Gram Sabha, which has been given powers and responsibilities by the Panchayati Raj Acts in most States to supervise and monitor the functioning of panchayat elected representatives and



government functionaries, and examine the annual statement of accounts and audit reports. These are implied powers indirectly empowering Gram Sabha to carry out social audits in addition to other functions. Social audit includes measures for enhancing transparency by enforcing the right to information in the planning and implementation of local development activities.

## 12.0 Suggestions

### 12.1 Awareness Creation

It was found from this study that the 85 percent of the respondents do not have awareness about functions of social audit. So their awareness has to be strengthened. The success of social audit depends on the level of information shared with and involvement of stakeholders, particularly of the rural poor, women, and other marginalized sections. Further commitment, seriousness and clear responsibilities for follow-up actions by elected members of the Gram Panchayat have to be strengthened. Thus, organization of a mass campaign by social worker is essential to increase public awareness about the meaning, scope, purpose and objectives of social audit distribution of pamphlets and role plays can be used as a strategy to create awareness. In order to enhance local capacities for social audit, it is essential to establish a team of social audit experts in each district who are responsible for training social audit committee members. This awareness has to be created among stake holders. Social worker can play an active role in this.

### 12.2 Sensitization programme

Majority of the respondents do not get involved in social auditing process. Thus it is essential to make people understand the need for social audit and their rights in availing full benefits of the schemes. Thus sensitization programmes can be organized by social worker.

### 12.3 Enhancing Transparency

Majority of the respondents opinioned that they are not given proper information about the scheme benefits from the panchayat officials. The opinioned that the conceal information. Therefore it is essential to prevent and eradicate corruption which is an absolute requirement for this purpose transparency is essential (<http://www.mindcontroversy.com/impact-effects-corruption-public-life-india>). Transparency in the administration will upraise the social audit. Social worker can facilitate in bringing the transparency in the local administration. Certain initiatives and changes should be taken to check the loopholes of the activities done by various schemes.

## 13.0 Conclusion

It is essential that people knowledge on functions of social audit must be widened. Further, social audit have to be made as regular process and Gram Sabha as an effective institution to promote the culture of transparency and accountability have to be strengthened. Government must enhance Gram Sabha powers to make them effective instruments of participatory decision-making and ensuring accountability for local development is essential which in turn will reduce corruption to a greater extent. This will facilitate people to enjoy their full benefits of various schemes implemented for their development.

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