

SOCIAL AUDITS IN INDIA TODAY: AN AGENDA FOR ACTION

NATIONAL SEMINAR & WORKSHOP

5-7 NOVEMBER 2020

Workshop Report



NATIONAL SEMINAR AND WORKSHOP

Social Audits In India Today and An Agenda for Action

JOIN CIVIL SOCIETY ORGANIZATIONS, REPRESENTATIVES FROM JUDICIARY AND GOVERNMENT, SOCIAL AUDIT UNITS, AND RESEARCHERS TO EXPLORE AND EXPAND THE SCOPE OF PUBLIC OVERSIGHT IN INDIA



Social Justice
NREGA & Rural Development
Structural Violence, Civil
Liberties, and Law Enforcement
Urban Development
Food Security

10
Themes

Education
Health
Agriculture
Labour
Land and
Environment

[CLICK HERE](#)
TO REGISTER

NOVEMBER 5,6,7
VIRTUAL SESSIONS

[CLICK HERE](#) FOR
WORKSHOP DETAILS

Table of Contents

Introduction.....	3
Big Picture Takeaways	8
Findings from Different Sectors	10
Education.....	10
Health	12
Agriculture	13
NREGA and Rural Development.....	14
Food Security	17
Labour	18
Social Justice	20
Urban Development	21
Land and Environment.....	22
Voices from the Field.....	25
New Evidence and Research on Social Audits	27
APPI/SPREAD Collective Action for Nutrition Social Audit Programme Odisha, India.....	27
Learnings from Social Audits in Bihar in 2019-2020	28
State-led Transparency: Social Audits in Telangana	28
Status of Social Audits in India.....	29
Working Through the ‘Social’ in Social Audits: Issues and Way Forward.....	29
Concluding Reflections.....	29
Additional resources	32

Organizers

Social Accountability Forum for Action and Research
Center for Advocacy and Research
Right to Food Campaign
National Campaign for Dalit Human Rights
Mazdoor Kisan Shakti Sangathan
National Campaign for Peoples’ Right to Information
Environics Trust
National Campaign Committee for Construction Labour
Public Health Resource Network

Contributors:

We would like to thank Inayat Sabhikhi, Gayatri Sahgal, Nandini Dey, Nancy Pathak, Raunaq, Sehrish Hazarika for taking notes during the workshop and Mohammed Mushkoh Ramish, Suchi Pande, Khush Vachhjarani, Anindita Adhikari and Rakshita Swamy for putting this report together.

Introduction

In November 2020, a national virtual workshop brought together civil society organizations and representatives from the judiciary, government, social audit units, and researchers to discuss the role of audits, social as well as public, in expanding the scope of participatory democratic governance in India. The workshop was conceived of, planned and delivered by a collection of campaigns and organizations intimately involved with the advocacy of social audits in the country today. This report brings together lessons learned, varied sectoral/thematic perspectives on implementing social audits as institutionalized by the State and public audits as driven by civil society organizations, and outlines a practical agenda for collaborative action to strengthening the two and extend it to new areas/sectors.

In India, social audits are a legally institutionalized forum in which persons can publicly question public officials and critically assess the implementation of government programmes, policies, or law as well as actions of private entities. They originated in a grassroots struggle in rural Rajasthan (by workers and peasants of the *Mazdoor Kisan Shakti Sangathan*), to enforce minimum wages on public works programs which villagers knew were being embezzled by local elites. The struggle quickly realized it was difficult to hold the government accountable if they did not have access to government information. Thus, the movement would go on to spearhead India's Right to Information Act. However, more than just access to information MKSS activists also realized they needed forums to interrogate what was in government documents and to what extent they mirrored reality. The *jan sunwai* or public hearing that emerged in response to this demand was a place in which citizens could openly and collectively interrogate the practices and functioning of government agencies.

Social audits received official recognition in 2005, after a coalition of grassroots organization, academics, parliamentarians and citizens – the People's Action for Employment Guarantee – successfully inserted them into the National Rural Employment Guarantee law (MGNREGA). However, social audits are also widely used by social movements, and civil society groups to hold government accountable. The labels such as public audits or *jan sunwais* are often used to distinguish official social audits from other civil society led audits. Where there are no clear legal

or policy mandates, civil society has continued to innovate and creatively expand the use of audits in different sectors as it is the democratic right of people to organize and participate through platforms that use information to hold power to account. For example, civil society monitoring of PDS ration shops, juvenile justice homes, coal fields, land acquisition, and primary health centers takes place through fact finding missions, people's tribunals, and public hearings. These often use the principles of transparency (to government information), participation (of affected groups and individuals to demystify official information) , and monitoring (through verification and testimonies of those affected a programme or policy decision).

After a decade of institutionalization of social audits, in India we are seeing an unparalleled social accountability framework emerge. Since 2005, in addition to MGNREGA, social audits have been mandated across nine different (national and state) legislations and policies related to — food security, pensions and disabilities, community participation, social assistance, sanitation, road infrastructure, housing, building and construction worker rights, and juvenile justice. There has also been a significant shift in how social audits are perceived by the country's supreme audit institution: in 2015 the Comptroller and Auditor General recognised the relevance of social audits and collaborated with Government and Civil Society Organizations to develop national standards and a consistent methodology. The Indian Supreme Court has further strengthened the case for social audits in holding government accountable. In the last six years, social audit units have been set up in nearly all 32 states.

Year	Total Number of GPs audited atleast once	Percentage of GPs audited atleast once
2018-19	1,19,072	44.70%
2019-20	1,61,136	60.55%
2020-21	32,114	11.90%
2021-22	1,08,567	40.26%

Source: www.nrega.nic.in

Total issues identified from 2018-2022

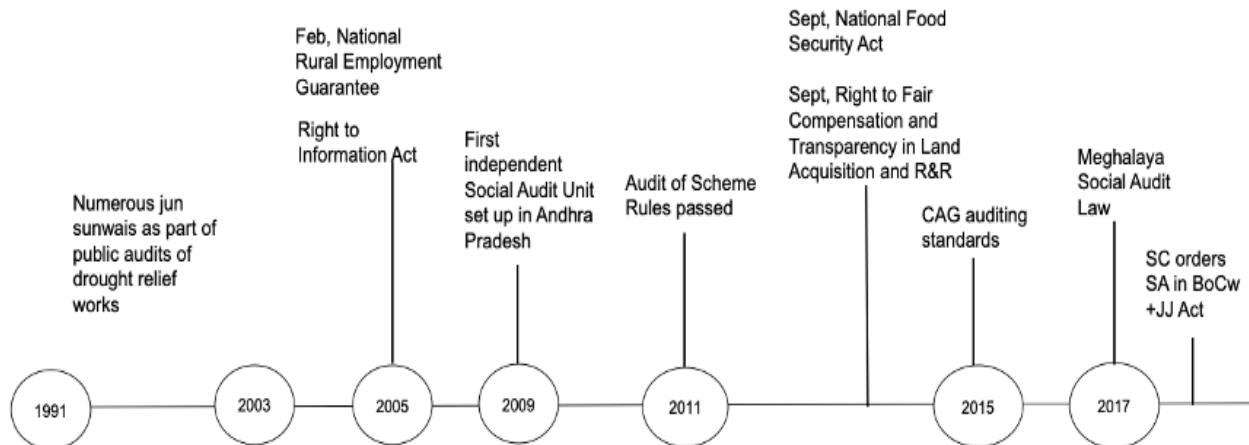


Source: www.nrega.nic.in

States	Cumulative Report (FY 2018-19 to FY 2021-22)		
	Misappropriation	Recovered	Recovery
	Amount (Crore)	Amount (Crore)	(%)
Andhra Pradesh	258.62	2.730	1.06%
Bihar	16	0.002	0.01%
Chhattisgarh	42.42	0.022	0.05%
Jharkhand	30.41	0.000	0.00%
Karnataka	137.43	1.580	1.15%
Madhya Pradesh	3.41	0.760	22.28%
Odisha	4.88	0.271	5.55%
Tamil Nadu	153.68	0.120	0.08%
Telangana	96.51	1.661	1.72%
Uttar Pradesh	36.12	0.738	2.04%
West Bengal	2.175	0.004	0.17%
Total	781.66 Crore	7.89 Crore	1.01%

Source: www.nrega.nic.in

1990s to 2020: From Jun Sunwais to Social Audits



Given the above context, the aim of the national social audit workshop was to highlight the vibrant experience and use of social audits, beyond MGNREGA. Social audits as a means of democratic governance in India, has grown from strength to strength over the past two decades. While its breadth and depth have expanded in creative ways due to endorsements of its need across all pillars of democracy, it has also met multiple challenges that democracy itself is facing in India today. The workshop aimed to provide a platform to hear and learn about social audits from different perspectives such as those of civil society organizations, peoples' campaigns, judiciary, government, C&AG, social audit units and researchers. The three-day workshop included panel discussions and in-depth parallel sessions devoted towards unpacking the modalities of social audits in different sectors. The former included presentations by practitioners, bureaucrats and researchers like whereas the latter was led and coordinated by social movements and civil society campaigns that have rich experience in the sector concerned.

The workshop also intended to clarify some assumption amongst actors who are engaged with social audits in India, to reflect on challenges and opportunities for social audits due to the pandemic, and to develop a practical agenda for collaborative action to deepen and extend social audits in new areas such as law enforcement, environment regulation, social justice, health, and education.

There were three assumptions the organizers encountered in the preparatory phase leading up to the national workshop on social audits. First, different actors who were invited to share their experiences in implementing, studying or participating in social audits expressed an apprehension—they were not experts, or that they did not know enough about social audits. This insular view of social audits as limited to one programme, or the expertise for organizing them residing in a group of campaigns or civil society actors was surprising.

In India, social audits have long been associated with open, collective forums, where official documents are demystified, and where confrontation, deliberation, and resolution take place in an informal idiom. Though social audits received formal recognition and inspiration from *jan sunwais* pioneered by the Right to Information Campaign. This form of collective public scrutiny is an essential part of social movement repertoire.

A second assumption we encountered was that social audits were perceived as out of reach by activists and campaigns, perhaps due to their technicality or procedural detail—concerns about its methodology and its perceived association with few laws such as MGNREGA, that is. In other words, if social audits were not organized by experienced groups, they might not be considered rigorous.

The third assumption was related to the timing of social audits—social audits were considered “post-facto” exercises. Whereas the experience of several campaigns that implement social audits illustrates that they are about public scrutiny *at every step*. There is a role for social audits at each stage from policy design-to implementation-to oversight. In this sense, social audits are not simply about verifying but also about *unpacking decisions*.

Despite the skepticism about expertise, civil society has adopted and used social audits as one of their strategies for demanding accountability from the government. Participants noted that though social audits have been formally instituted in few programmes and work well in some states (where governments have been proactive about implementing them), they are vital for grassroots monitoring and bolstering rights-based work. Participants from thematic discussion—on education, health, food security, labor, civil liberties, and agriculture—provided insights on

cross-learning between methodologies and approaches for social audit across different sectors. They also highlighted challenges as well as the need for building civil society capacity, greater advocacy around co-development of legal and policy frameworks, and adapting the current social audit approach/methodology to the institutional and policy contexts of different sectors. The big picture takeaways from the thematic discussions are summarized below.

Big Picture Takeaways

The learning from MGNREGA social audits is that such a **mechanism for public oversight and accountability must be built into the design of sectoral schemes/programmes**. Without a legal or policy framework, governments are less inclined to support social audits and or implement them widely. **There must be a national legislation mandating social audits.**

We need to consider basic minimum conditions for organizing social audits in state as well as in civil society such as **access to information, skill and capacity to demystify and collate information**. For certain sectors such as labor and health, forest rights a prerequisite is the need for clear, comprehensive list of entitlements/standards/norms.

While current approach to social audits was developed in the context of rural public works programme, with growing interest amongst civil society and state actors, **there is need for cross-learning between social audits and other community monitoring initiatives** such as the community-based monitoring initiative in the health sector.

Qualitatively social audits will look different in different sectors. It is challenging to monitor problems that are difficult to assess/quantify such as discrimination based on caste, gender, and religion; behaviour of health facility staff or teacher; or claim processing for forest rights. Core principles can be borrowed, and adapted from MGNREGA, but the **social audits in each sector will need to be adapted to the policy context.**

Social audits are not a panacea for accountability. They should be **combined with other/complimenting strategies for downward accountability** such as grievance redress

mechanisms, proactive disclosure. Together they could reinforce each other to advance rights-based, especially for the most marginalized citizens.

In addition to detecting fraud and other violations of rights and entitlement, **social audits could be spaces for claiming/concretizing new entitlements**. The Supreme Court case on building and construction workers illustrates that a long-standing legal battle was bolstered by court orders, policy decisions informed by the court decision (Rajasthan silicosis policy) to pursue mandates. Thus, social audits could lead to positive spillover effects such as alliance building within a sector—construction workers efforts could inspire other informal labor constituencies such as street vendors, that is.

With the global trend on shrinking civil society spaces, **social audits can also be used to reclaim participation processes**. Social audits could also be used to reactivate or (re)claim inherently non-participatory spaces such as oversight processes under forest rights, mining; make them more inclusive, and promote greater community oversight of forest management plans.

It is critical for civil society to extend continual public oversight on the social audit process itself. This can take the form of observing social audits when they take place in areas that CSOs work in, keeping a track of social audit findings that are put out in the public domain and using the same for enquiring about action etc. Public oversight on the social audit process is essential towards ensuring that institutionalization does not lead to a hollowing out of the process.

It is important to **recognize and distinguish between high-level political support or buy-in for social audits from how the mandate could be different interpreted by different parts of the state** such as local officials who might see it as a threat. Frontline provider morale is important to the success of social audits.

CSOs need to engage with Social Audit Units in an institutionalized manner wherein the former is involved in training of social audit resource persons, rule making around various protocols that determine the conduct of social audits.

Currently, social audits are better at detecting and resolving local level issues. There is need for improvements, especially a focus on causes of problems identified by social audits. **More needs to be done to ensure responsiveness on systemic issues** that are often outside the purview of the social audit or the social audit units. Responsiveness to grievances, and social audit findings is important because it could **boost morale of social auditors and improve trust in the audit process.**

Voices from the field or social auditors view social audits as a “tool for change”. However, social audit processes must be **embedded in communities to minimize risk of manipulation from political elites**. Additionally, without support from local authorities or lack of action on social audit findings can make them ornamental, reduce community trust in the process, and diffuse their transformatory potential.

Findings from Different Sectors

Education

Social audits in the education sector tend to highlight problems with government schemes and identify denial of rights: lack of textbooks, toilets, and ramps. In the absence of toilets or other changing facilities, menstruating students are often unable to come to school and subsequently drop out. Teacher absenteeism or corporal punishment is widespread in government schools. Students from marginalised communities and economically weaker sections of society are discriminated against in classrooms, harassed by school authorities and in some cases even made to clean school toilets. The provisions for students from Economically Weaker Sections (EWS) in the Right of Children to Free and Compulsory Education Act, 2009 (RTE) are not being implemented in a number of states. Where they are being implemented, there is a huge problem with finances and timely reimbursements from the government.

Though social audits are currently limited to auditing funds and entitlements contained within the Right to Education law. Moreover, authorities are often reluctant to provide information to auditors. Civil society groups have innovated with other community monitoring initiatives to mobilise local panchayats and community members. Since these are not technically social audits,

school authorities are less wary and more cooperative. Other strategies include, conducting role-playing activities with students to tease out information about teacher absenteeism and conduct which may escape conventional audits; holding annual stock-taking conventions to assess the state of Right to Education law; and organising learning festivals outside of schools where students, parents and community members are informed about entitlements in education and academic activities happening in schools.

However, the social audits in education need to be further strengthened by ensuring participation of excluded groups. Currently, conversations about entitlements in education only look at those within the education system. In particular, the education of adult women and women school dropouts need to become part of the conversation. As Prarthana Thakur from Nirantar noted:

[I]f we talk about women's education, adult women's education and women school dropouts, then we're looking at people who are not even included within the education system's priorities. So, any conversation about social audits in education need to include these groups within the larger conversation.

The Communities and advocates feel that entitlements under Right to Education law need comprehensive tracking. For instance, if there are toilets in a school, are they even useable (do they have plumbing, locks, etc)? Is there enough place to play for students? Are students being assigned classwork/homework? If so, are they able to do it? If yes, is their work being checked?

Social audits could do more to support textbook monitoring. For example, in addition to monitoring whether textbooks are available, social audits could also review the quality of textbooks, and gather information on whether they contain misinformation and communal content.

Social audits in the education sector need to look beyond financial aspects. They should focus on learning outcomes too. This may include looking at the strengthening of knowledge and building up of learning capacity in students.

As a result of restrictions on in-person learning due to COVID-19 the quality of education is drastically altered for the worse. In such a scenario, how can social audits help track the entitlements of children?

Community participation is essential in sustaining audits and keeping authorities accountable. However, only community participation is not enough. There is a dire need to build capacity at the local level as well in order to effectively carry out audits. As Vishwanathan Singh from Jharkhand noted:

When we speak of audits, we speak of auditing funds and entitlements. However, in education, we need to talk about learning capacity and knowledge strengthening too. The Gyan Setu initiative of the government only improved after a social audit found its deficiencies

For civil society groups audits are not limited to inspections. But they tend to be perceived by frontline staff as adversarial processes. Thus, there is a need to build trust with and in government. Social audits should be presented as a collaborative effort where teachers view auditors as allies who can help improve the education system including the working condition of teachers.

Health

In the health sector there is a need for capacity building at the local level, particularly since health audits utilise a number of tools which require a minimum level of training. Healthcare is audited through qualitative metrics — staff behaviour and patient experiences — which are not easily quantifiable. Unlike education and employment where there are legal frameworks to support social audits. There is no overarching legal framework in health specifying clear entitlements. The accountability measures within the health sector are also weak: the role of panchayats and Gram Sabhas is also not clearly defined, health services in the private sector remain outside of the purview of audits, and local health budgets are opaque, making it hard to demand accountability and identify systemic issues.

Health advocacy groups rely on to assess the quality of health care. For example, different frameworks for classifying maternal deaths and using “safe-delivery indicators” for assessing maternal health. They also raise community health awareness through hamlet and village meetings, posters, songs and skits. They play an important role to fill the information gap by generating policy briefs and report cards, based on evidence collected by surveying facilities and experiences through pictorial booklet forms, village health calendars and interviews with patients and healthcare providers, to lobby governments to improve healthcare facilities.

There is no legal framework for social audits in the health sector. Though community-based monitoring has been implemented in some states. The experience of CBM can offer insights for strengthen social audits in the health sector. An entry point could be developing a framework that combines social auditing methods from sectors such as MGNREGA and community-based monitoring initiatives in health.

Good healthcare cannot be achieved by looking at health systems and hospitals alone. The underlying principles for a framework for social audits need to take stock of societal factors affecting health. Social audits have the potential to reach a wide range of publics. If done well, they could help promote a holistic approach to healthcare that is linked to livelihood, social protection and most importantly, nutrition.

Health advocates feel there is a need to connect different actors and stakeholders with a direct stake in improving public health systems. This can be connecting claimants with healthcare providers and legislators/bureaucrats to improve outcomes and accountability. It also means local

capacity building to strengthen community-based models of monitoring with the direct involvement of Panchayati Raj Institutions.

There is also a need to democratise knowledge and bridge the gap between frontline health workers and researchers. This is particularly important to build technical capacity to understand and influence health budget. Participants felt the need to build on the work of the People's Budget Initiative through for example, demystifying budgets to prioritise needs; increase understanding and capacities of members of both Jan Swasthya Abhiyan and People's Budget Initiative – sharing their respective expertise with each other; and improving and strengthening coordination between budget and health rights experts.

Agriculture

There is no legal framework or policy for social audits in Agriculture. Several participants identified exclusion of marginalised groups from agricultural schemes by both design and process. For instance, in PM Kisan, women farmers are often unable to receive their entitlements as they do not have the required Jan Dhan accounts. Moreover, since only farmers owning cultivable land are eligible for support under the scheme, vulnerable groups like tenant farmers and Adivasi farmers are also left out. There is also currently no mechanism to address these exclusions. Moreover, exclusions extend to the type of land. Participants noted that discussion in agriculture is largely centred around irrigated areas and wheat crops, thereby ignoring rainfed areas and other crops.

In a few places like Chhattisgarh, social audits have been institutionalised in some flagship schemes of the state government. This is a step in the right direction as it creates, at least in principle, a state convened space for previously unheard marginalised groups and could help address the problem of scalability that arises when audits are limited to civil society organisations. However, how do we prevent institutionalised audits from, over time, possibly becoming routine “checklist tasks” instead of robust accountability mechanisms.

Participants identified lack of information about farmers was identified as a significant hurdle to conducting audits. In this regard, the Karnataka government's new Farmer Registration and Unified Beneficiary Information System (FRUITS) which facilitates the registration of farmers who wish to avail benefits from the Government was seen as a welcome initiative.

Finding spaces for representation within the existing system in spaces like market committees, farmer corporations continue to be a challenge. If used correctly, social audits can bring out the lack of equity in this space with respect to caste and gender as they could act as a mechanism for those who normally get excluded to collectively assert their identity, and create political pressure for inclusion and accountability.

Since Minimum Support Price is not an entitlement, how does one audit markets? Here the experience of AIKSCC and MAMAAM in tracking market prices, MSPs and government procurement in an attempt to audit agricultural markets is relevant. This initiative could be taken forward in a more concerted manner as part of the broader gender and public audit process proposed by the group. Elsewhere, both transactions and processes relating to schemes should be audited in order to identify why beneficiaries are unable to receive their entitlements – are there data entry issues, are Aadhar cards not linked, etc.

Before implementing social audits participants asked who is the subject of social audits: agriculture or? Participants agreed that since the ultimate aim was to benefit farmers, the focus of audits should be farmer-centric. Thus, the subject of audits should be farmers' entitlements.

One question which has been raised multiple times is if we are auditing agriculture or we are auditing farmers? Ultimately, we want farmers to benefit, and thus the focus should be on auditing what farmers are entitled to.

Tracking and auditing the current set of schemes and their entitlements is not enough. We need to: examine data available from different sources (especially government databases) on the outreach of government schemes to see how it can be used to benefit farmers; what is missing from existing schemes and entitlements and whether social audits can help identify and address the gaps; set up local Kisan Mitra helplines for grievance redressal with the assistance of Right to Swaraj Vedika.

Table 1: Farmer entitlements to track

ENTITLEMENTS/SCHEMES TO TRACK	
Implementation of Laws	Land reform laws, land and revenue records, succession laws, APMC Act, etc.
Schemes (Entitlements)	Pradhan Mantri Fasal Bima Yojana, price support schemes, crop loss compensation, PM Kisan Rythu Bandhu, KALIA, etc.
Schemes (Beneficiaries)	Mechanisation schemes, Millet Mission, Paramparagat Kirshi Vikas Yojana (sustainable agriculture), etc.

NREGA and Rural Development

With a decade of experience in conducting (legally mandated) social audits and tasked with implementing a wide array of government schemes, the department of rural development in different states can show the way to other departments. For example, most schemes - at the central level or state-level - such as Swacch Bharat Mission, Pradhan Mantri Gram Sadak Yojana, 14th and 15th Finance Commissions, State Finance Commissions, NSAP schemes are all implemented through the rural or urban development departments. Thus, there is great potential to learn from

the NREGA social audits and the rural development to inform social audit practices of other line departments,

At present, NREGA social audits typically involve a physical verification of work done, spotting inconsistencies and corruption, and general reporting on the quality and quantity of work done. NREGA's list of entitlements (that are audited) go beyond this, and include things that equip individuals to avail schemes without which it may not be possible for them to do so. In this manner, through its comprehensive list of entitlements NREGA can offer a model for other schemes to follow.

*LIST OF GOVERNMENT SCHEMES AND RECOMMENDATIONS IMPLEMENTED BY THE DEPARTMENT OF RURAL DEVELOPMENT	
National Rural Employment Guarantee Act	Swachh Bharat
15 th Finance Commission	State Finance Commission
Pradhan Mantri Gram Sadak Yojana	Pradhan Mantri Adarsh Gram Yojna
Deen Dayal Upadhyaya Grameen Kaushalya Yojana	Rurban Mission
Border Area Development Programme	National Social Assistance Programme
Sansad Adarash Gram Yojana	Beti Bachao Beti Padhao
Mid-Day Meal	National Rural Livelihoods Mission

*Inexhaustive

Social Audits in rural development help with awareness generation and information dissemination. Beneficiaries need to be made aware of the inclusion and exclusion criteria for various schemes in order to ensure that no individual who meets the criteria for a scheme gets left out. Moreover, information about financial and administrative processes, including information pertaining to all sanctions and payments, must be disclosed and dispersed.

To ensure transparency and awareness, the various monitoring committees and teams involved with social audits must remain in dialogue with people and keep them informed during the duration of the social audit as well as when following up with action taken updates. Additionally, when departments and programmes converge, the records and announcements of the same must reach the people.

NREGA social audits help to improve official records and utility of work. Records need to be checked in order to spot inconsistencies and verify if work has actually been done. Moreover, the quality and utility of work is also examined, and the methods employed by engineers tasked with estimating the same are also scrutinised.

Though challenges related to unreliable records and evidence remain. Non-availability of records remains one of the biggest hurdles to conducting social audits even today. Records are either not present or are not provided to social audit units in a timely manner. Often, even the required minimum data is not available either in online or in offline records.

In certain instances, social audit teams manipulated records and presented inaccurate data. Thus, what is presented in social audit reports does not reflect the ground realities of the gram sabhas.

Evidence gathering for report preparation is not as robust as it should be. If evidence is not recorded in a comprehensive manner, it cannot be used as proof as it can be refuted.

Another challenge is lack of funding and cooperation. Lack of funds has led to insufficient human resources required for the auditing process. For instance, in a number of places there was found to be no Block or District Resource Person. This problem is compounded by the lack of time available to conduct social audits.

There has also been a lack of cooperation by implementing agencies, be it to take social audit teams to worksites which are far away or other work places. How can work be verified if audit teams cannot access worksites?

Even if social audits are organized, follow up action remains a major challenge. There is no proper decision taken during public hearings of social audit reports. Moreover, there is a considerable lag on the part of implementing agencies in taking action following a social audit report.

Despite national auditing standards, in some states like Rajasthan, the mukhiya (sarpanch) acts as the implementing agency for certain programmes, and is also tasked with heading public hearings. Civil society should be vigilant of such conflict-of-interest situations as they are detrimental to the effectiveness of social audits.

Participants felt the need for clear guidelines for funding and staffing social audit units and action taken reports by implementing agencies following audits. In addition to the auditing standards, guidelines for organizing public hearings would also ensure there are no structural flaws leading to a conflict of interest, while the latter two would ensure there are no resource constraints in conducting audits, and there is timely grievance redressal.

Civil society's role in social audits needs to be enhanced through participation at all levels, particularly as jury members in public hearings and meetings of relevant committees tasked with reviewing, monitoring and evaluating the audit process. There also need to be steps taken to ensure the active participation of self-help groups in states where they function as effective pressure groups and have sufficient clout.

Implementation actors/agencies (e.g., sarpanch/mukhiya, gram panchayat) need to be sensitised through regular training workshops. Moreover, there needs to be capacity building at the community level and the formation of a community cadre to aid the social audit process and make it more sustainable. Developing a robust community cadre would later eliminate the need for repeatedly training personnel.

Finally, there needs to be a push for comprehensive social audits of all schemes, not just NREGA. There must be regular monitoring and social audit hearings at all levels be it at the Panchayat, Block and District level to even the State and National level.

Food Security

The National Food Security Act (NFSA) is the legal framework under which the country's major food security programmes function. This includes the Integrated Child Development Services (ICDS) program, the Midday Meal Scheme, the Public Distribution System (PDS) and a number of maternity entitlements. Social audits are institutionalized within NFSA, and there are also provisions for grievance redressal at multiple levels through the constitution of State Food Commissions (SFCs).

While social audits have been institutionalized under the NFSA, this has not been implemented in most places. Despite repeated efforts by civil society organisations and a Supreme Court case (initiated in 2017) some states still do not have Social Audit Units (SAUs) or SFCs. Moreover, SAUs were imagined to be open dynamic, transparent and connected to the community, but in some places, they function as just another part of the government machinery without adequate space for public participation and accountability.

Where SAUs have been set up and activated, access to data is a key concern. While SAUs do get access to some government records such as scheme-specific databases and beneficiary data, it has become increasingly hard for citizens to access this data as it has been removed from the public domain. The purpose of audits and such initiatives is to ensure accountability, and ultimately the welfare of people. By withholding information, which can be verified and contested through social audits it is difficult to hold errant officials and departments accountable

The pandemic exacerbated some of the existing challenges. While programmes and schemes under the NFSA became a lifeline for millions of people, those excluded from the NFSA risked starvation and even death. During this time the central government doubled the entitlements under the PDS, and state governments started schemes for those not covered under the NFSA. However, SAUs set up under the NFSA were unable to adapt and respond to the COVID crisis in a timely way, barring a few notable exceptions like Jharkhand where concurrent audits were carried out and reports on the same were released. In a number of states, civil society organisations were able to adapt and respond quicker and more extensively by undertaking audits and on-ground surveys.

It is imperative to fix accountability at the appropriate level. For instance, in a number of maternity entitlement schemes, inadequate budget allotments by the central government was a key implementational bottleneck. Thus, while social audits may help bring local issues to light, one also needs to tackle the larger systemic problems at both the central and state level which make a number of schemes dysfunctional. For this we need to compliment social audits with other transparency, oversight and complaint mechanisms such as SFCs, grievance redressal mechanisms to ensure that entitlements are delivered.

There is an increasing tendency to lean towards and limit food security to quantitative data and calorie counts, in doing so, one may risk other factors that limit nutritious meals. For example, in Karnataka, can social audits address policy decisions that removes certain items from midday meals citing cultural sensibilities?

Finally, in a context of shrinking civil society space, attacks on human rights defenders, journalists and civil society organizations, we need to consider “where do we see social audits fitting into the larger democratic challenge and churning we are going through... those concerned about social audits need to concern themselves with this larger democratic repression and join the struggle to safeguard all of those [democratic values].”

Labour

Workers often lack an identity owing to the informal nature of relationships that are commonplace in the labor sector. Participants discussed whether and how social audits could enable workers attain a proof and recognition of identity?

Looking beyond auditors as resource persons of a social audit unit participants considered ideas on collectively mobilizing workers as active participants in the audit process. That is, can we move towards audits that are not just led by resource persons, but where such processes are embedded in program participants (such as workers) who have a direct stake in making them work better.

In addition to the overarching dilemma of building worker collective identity and enabling them to take ownership of social audit, At present, the legal framework in the labour sector is in a state of flux. Sectoral laws have been done away with and four central labour codes have been introduced. Against this background where the legal structure itself is undergoing such change, how can we build a constant perspective of public oversight?

Another major challenge in the labor sector is pinpointing accountability. The relationships that permeate the sector between those conferring entitlements (employers) and those to whom entitlements are owed (employees) are often fluid and informal to the point of illegality. In the absence of clear points of accountability, how can social audits be imagined?

There is also an acute lack of mandatory disclosures of information in the labour sector, as evidenced most recently by the pandemic-induced exodus of migrant workers in the country where even the number of workers making their way home was not available. Mandatory disclosures of information like those in Rural Development schemes would be immensely beneficial in bringing about accountability in the labour sector.

Imagining a way forward participants discussed a process of public oversight with clearly stated entitlements as a necessary precondition for social audits. That means, there needs to be a clear statement of entitlements which workers are owed regardless of whether they are registered or not.

“Social audits in labour can be seen as a process through which people can access information and make demands. Not just a process of verification, but a process through which people can make demands on what should be and what can be.”

One of the necessary preconditions for social audits in the labor sector is building norms for mandatory disclosure. This would be immensely beneficial, and arguable as important (if not more) as a robust social audit process. It would also enable audit teams and civil society organisations to constantly share in the public domain news/information about the labor practices, working conditions, during and after an audit – thereby turning audits into a concurrent process.

A clear statement of entitlements and building mandatory norms will not take place in a vaccum. There are emergent precedents that can bolster social audits in the labor sector. For example, the 2017 Supreme Court judgement mandating social audits for building and other construction workers. This can be pursued in different states to ensure enforcement and compliance. Elsewhere, in Rajasthan, where a number of workers are affected by silicosis, a silicosis policy has been made which has clear provisions for social audits. Equipped with this mandate, how can social audits be taken forward?

One approach to enabling social audits is to view it as an incremental process. Participants noted that social audits alone are not sufficient to tackle the problems that emerge from the relationship between state, capital and labour. Instead, one may work in a piecemeal fashion by identifying sectoral laws and areas within labour – particularly those with strong collective mobilisation – where audits can potentially show tremendous benefits. In this manner, one may then move to build alliances with other constituencies like dockworkers, head loaders, street vendors, construction workers, etc.

In search for opportunities to reform state practices, participants used their tacit understanding of the state to pinpoint where reform can be initiated and by whom. For example, labour is a subject that comes under the concurrent list in the seventh schedule of the Constitution. Thus, it is not necessary that efforts for reform in the sector must be led by the Centre. There is considerable room for advocating with state governments, and it is possible for states to show the way in what public oversight and social audits can look like.

Social Justice

Social audits have the potential to monitor the delivery of social justice schemes and programmes and improve their implementation. Participants discussed limitations of the existing schemes for social justice and deliberated on how to expand entitlements including in programmes that have legal mandates for social audits such as MNREGA and NFSA.

Dalits, adivasis, transgender persons, sex workers and people with disabilities are all subject to varying degrees of marginalisation in society. The state needs to recognise the vulnerable state of these groups, and organise special drives to ensure their inclusion in existing health, education, food security, housing and pension schemes. These include MGNREGA, PM Awas Yojana, PM Jan Arogya Yojana and schemes under the National Food Security Act, among others. Moreover, given the immense stigma faced by these groups, there is also a need to design new schemes specifically tailored for these groups in order overcome the many barriers they face in availing schemes and accessing services.

Participants noted that a good education can help improve a family's material conditions and improve their well-being. Thus, public oversight of schemes offering pre-matric and post matric scholarships to students from marginalised groups could ensure they are implemented well and that they do not merely exist on paper, but reach their intended beneficiaries at the ground level.

As with other sectors that currently have limited experience with social audit, it is necessary to have clear operational guidelines for schemes listing entitlement, procedures to report violations or complaints, and to mapping out responsibilities to of agencies responsible for implementation and delivery. In the absence of such guidelines, grievance redressal suffers as there are no clear points of responsibility. Further, to overcome structural shortcomings and ensure transparency, there needs to be a defined budget that is publicly available for any government scheme right down to the local level. Other measures to strengthen oversight include publicly available social audit reports and the reporting of their findings in the local media, and constant communication with gram sabhas. There should also be special jan sunwais held to address issues specific to marginalised groups like dalits and adivasis.

To ensure implementation of public oversight, existing legal mandates must be pursued, and the implementation of existing sector-specific schemes ensured. These include the directives of the landmark *National Legal Services Authority v. Union of India* (NALSA) judgement, all schemes of the Ministry of Social Justice and Empowerment, the Ujjawala scheme for rescued sex workers, the Karnataka government's Mansvini and Chetana schemes and the Maharashtra government's Bal Sangopan and Sanjay Gandhi Niradhar Anudan schemes, among others. Subjecting all these schemes to social audits can help ensure that they actually reach their intended beneficiaries.

Finally there is potential for building alliances across sectors. Much like the labour sector, people from marginalised groups have trouble in attaining various identification cards to claim their entitlements. For example, Transgender persons are often harassed by officials and are unable to get Aadhar Cards. Many transgender persons are even unable to receive the government-issued Transgender Identity Card, making it hard for them to avail other schemes they are entitled to. While the issues around recognition and identity are differentially experienced – by workers and transgender persons –lack of official recognition, formal avenues for complaints result in denial of rights and entitlements. This problem also extends to delays and

hurdles in getting Caste Certificates for people from marginalised castes, and Unique Disability IDs and Astha Cards for people with disabilities as well as their families.

Urban Development

Participants noted that in the Urban Development sector, land audits are very important as land is acquired by governments and corporations alike for big projects like the Smart Cities Mission.

In order to track key entitlements in urban development schemes a public oversight process will need to gather information as laid out in zonal regulations and building by-laws for projects, regulations for environmental impact assessments, air, water and soil pollution, and relief and rehabilitation for displaced people from slum relocations and other infrastructure projects and disseminate the information with affected populations. Additionally, auditors will need to review contracts and tendering processes, discretionary spending by councillors and the degree of adherence to Citizens' Charters.

Internal oversight mechanisms exist within the government and Urban Local Bodies. These include government oversight over ULBs either directly or through the Department of Urban Development, legislative oversight over ULBs, and internal oversight mechanisms within ULBs, as mandated by relevant enactments, Citizens' Charters, etc. Additionally, citizens have to rely heavily on the Right to Information Act to get information.

the challenge in this sector is that these oversight mechanisms lack legal backing. Unlike Rural Development, there is no legal mandate for social audits in Urban Development. In the absence of such a mandate, social audits in Urban Development currently stand on unfirm ground. In Urban Development projects, democratic requirements and norms are often bypassed. In the absence of systems with clear-cut guidelines and protocols, conducting a social audit on processes (like the implementation of Plans) remains a challenge.

Urban local bodies do not lend themselves to social audits as easily as their rural counterparts, while the all-pervasive nature of corruption which runs through the sector is another key challenge.

The scale of social audits in urban areas is another key question: are they to be conducted at the Area, Ward or Neighbourhood level? The existence of multiple institutions in the urban development sector also complicates the entire process, so does the lack of clarity on the mechanisms for delivering social justice to vulnerable sections like street vendors and construction workers.

Other Challenges include the preparation of action taken reports on public/social audit. There is also a lack of understanding of the distinction between social and public audits, even among stakeholders.

To implement social audits a comprehensive set of reforms is required in the Urban Development sector. First, there needs to be a legal mandate for social or public audits in the Urban Development sector. This can be written into programmes and projects itself, or may involve institutionalising civil society-led mechanisms for public oversight operating in the sector. For these purposes, one may utilise the guidelines given by the Comptroller and Auditor General (CAG) for conducting social audits.

The national auditing standards could also be adapted and applied to mega projects. Though unfamiliarity with the context and sector needs to be considered. Participants feel that such projects might not be easily auditible.

An incremental approach was suggesting for example, auditing urban housing projects. Here lessons from social audits in the rural development sector might be easier to adapt and implement.

Participants also discussed presentation of social audit findings such as in Ward Sabha/Committee meetings to deliberate findings. Moreover, like in Rural Development where Gram Sabha meetings are convened to deal with specific issues, there need to be Ward Sabha meetings convened especially for specific sections of the population like (urban) children and women.

As noted in the CAG standards, the composition of social audit teams are very important: Resident Welfare Associations, SDAs, and other citizen groups and parent representatives should form part of social audit groups in the urban development sector.

Land and Environment

Participants discussed the status of key entitlements and whether they can be audited in the following sectors:

- Community Forest Rights
 - Entitlements and claims are clear, but how can these be protected? Moreover, is the loss of wealth that occurs when there is a delay in conferring entitlements being accounted for? Can there be community oversight of forest management plans? In the expansion of protected areas, can a suitable middle-ground be found between scientific concerns for wildlife protection and the concerns and livelihoods of forest-dwelling communities?
- Mining
 - Schemes and plans implemented in areas both directly and indirectly affected by mining need to be looked at. Are these schemes designed by the people? Who are

the stakeholders? In districts where District Mineral Foundations have been set up, where are the benefits for Directly Affected Persons?

- Evictions and Rehabilitation
 - Entitlements for communities relocated from protected areas are clear, but there is a need to examine the institutions and processes behind evictions and rehabilitation. Can the post-rehabilitation conditions of communities be tracked and audited?

Table 2: state of public oversight land and environment

STATE OF PUBLIC OVERSIGHT	
FOREST RIGHTS	Reporting is limited to quantitative data (number of claims processed, etc.). There is no qualitative assessment of claim processing and delivery.
PROTECTED AREAS	Process for assessing forest areas and deeming them to be inviolate spaces is one-sided, in spite of Section 38V of WLPA attempting to remedy this.
TRIBAL ISSUES	Tribes Advisory Councils are not aligned with community issues and even Constitutionally mandated protections are not safeguarded. In this scenario, can the institutional agencies responsible for providing these safeguards be audited?
URBAN PLANNING	A number of schemes centred around urban planning suggest guidelines for social audits, but the efficacy of these guidelines remains questionable.
MINING	Non-compliance poorly reported. Virtual absence of a robust oversight process inclusive of people, be it in pre-mining, mining or post-mining.

Some of the key challenges discussed include:

The implementation of FRA has been patchy in key areas, and compliance to the Act and its rules has been minimal. This has led to restricted access to use areas claimed under the Act, evictions taking place without due process, and a loss of income when entitlements are delayed. There have also been delays in providing documents and training to panchayats to enable them to perform their functions and duties.

The process of extending protected areas into the land of indigenous people has been non-participatory and one-sided, leading to a loss of livelihood. Experts tend to take a scientific unidimensional view to the expansion of protected areas, in spite of provisions under Section 38 V of the Wildlife Protection Act 1972 stating that the interests and livelihoods of scheduled tribes or people living in the protected area not to be adversely effected in the preparation of a Tiger Conservation Plan.

There is an incompatibility of laws in scheduled areas. For instance, in scheduled areas where panchayati raj institutions have not yet been formed under PESA, the implementation of FRA may later be deemed illegal. Additionally, in tribal areas, the safeguarding of constitutionally mandated

protections to tribal communities has been abysmal. Constitutional bodies have been made to play a restricted role where their orders are not honoured at the state level.

Oversight processes are mostly between agencies instead of people. For instance, pre-mining, mining and post-mining process are not inclusive of people and community interests, while there is little space for community oversight in the preparation of management plans for forest areas. Moreover, as mentioned before, expansion plans for protected areas rarely take community interests into account, opting instead of a unilateral scientific view of expanding protected areas. Even in energy, the choice of using an expensive fuel like coal rests with the government, but the cost implication of this choice is thrust upon the people.

The way forward is to initiate pilots at smaller levels to test solutions and interventions, and build case studies and examples on how various issues can be tackled.

Simultaneously, participants noted that there should be a push for the institutionalisation of audits as a legally mandated audit processes, which would naturally enable the audit process to receive more support from state authorities. In this endeavour, civil society organisations need to work more with governments and departments currently willing to adopt social audits as accountability mechanisms.

Participants also cautioned that social audits should not be reduced to a routine survey-like checklist. Audits should track entitlements but also consider processes to remedy the loss of income that takes place when there is a delay in conferring entitlements to people. Audits can also be used as a mechanism for greater community oversight of forest management plans. Moreover, there is a need to better understand and re-examine existing institutional processes in order to address key structural issues and improve upon audits themselves.

Voices from the Field

According to the National Institute of Rural Development, Centre for Social Audit (2018), 61,000 women have been trained as Village Resource Persons (VRPSs) across the country.

These women who have been selected from the vast SHG network in different states are the foot soldiers of the social audit system but the ones we know the least about. In most states, each team of village resources persons is led by a Block Resource Person (BRPs). In states like Bihar, where BRPs have not been appointed, some VRPs double up as team leaders. VRPs and BRPs constitute the cadre of social auditors that implement social audits in thousands of villages across India. They spend up to seven days and nights in a single panchayat under difficult conditions, often camping in village schools and panchayat buildings in the scorching heat of the summer and cold winters, defying the rains and in some parts of the country even floods. They extract

records from local officials, visit hundreds of households to verify these records, compile reports and organize public hearing at the end of each social audit cycle. Their work can often be seen as a challenge to local power structures and middlemen and it is not unusual for social audit team to face threats and disruptions. To understand this dynamic better we also invited local elected officials to participate. While we did not focus on conditions of work specifically in the workshop, wage payments and other benefits vary considerably across states. Instead this section focuses on the experiences of these VRPs and BRPs as they implement social audits on the ground. It aims to help readers understand the challenges faced by various functionaries associated with social audits, and identify ways in which they can be supported in order to strengthen the audit process. The participants of this session included village and block resource persons from Telangana, Jharkhand, Bihar and Meghalaya as well as local elected officials from select state.

Positive spill-over effects when social audit findings are acted on

Village and block resource persons highlighted the positive effects of social audits conditional on rigorous documentation and follow up. There was unanimous consensus that when grievances were redressed in a timely manner, social audits had a number of positive spill-over effects. Not only did people receive their entitlements, they also became more aware of their rights which in turn forced local authorities to work better. Moreover, it increased community trust in the audit process, and in some cases even made other panchayats work to ensure that the problems reported in one panchayat were not repeated in another. On the flip side, a lack of any concrete action or redress after a social audit can weaken community trust in the audit process. A village resource person from Bihar, Hina, recalled that when she returns to a village that has been audited before, people ask her why there was no action taken by the government following a social audit- “we have been doing the audits since 2018, but even when we write reports nothing come of it. Then when we return to the village they tell us that you came and wrote up your report but then nothing happened.”. Another VRP from Telangana, Bhadru, highlighted how the lack of action on social audits, takes a toll on their motivation, “Social audit teams need clarity on what is happening with the findings that are coming out from the audits and what actions the department is taking. The lack of this information affects the morale of social audit resource persons.”

Challenging conditions

Participants listed a number of challenges they faced while conducting social audits. The more structural challenges include the lack of support from local authorities that withhold records and attempt to suppress or subvert the audit process. Logistical challenges include accessibility issues such as lack of proper roads and transport which makes it difficult for teams to reach remote villages. The temporary living arrangements in the village can also be challenging. It is important

to also consider the gendered dimension of logistical difficulties raised here. Women VRPs have to often defy their families to travel to distant panchayats and spend days on end away from home. Nevertheless, these women, highlighted how their families supported them but were also afraid for their safety and well-being as they did what was considered risky work.

Navigating local power structures

The relationship with panchayat and ward members, was largely described as adversarial. According to Neha, a village resource person in Bihar, “if we go to any panchayat, ward members want us to leave as soon as possible. There are a few who support us, but most would like us to move-on. They want us to sit in their office and not meet people to verify records verify for ourselves. They want to suppress our work to some extent”. However the realities of conducting social audits is more complex and local leaders are often needed for both logistical support and to diffuse tensions. Augustine, a Block Resource Person from Jharkhand recalled an incident where she along with her colleagues were harassed by a group of men, but were later helped and provided logistical aid by the local mukhiya, who was a woman. It is only after the mukhiyas intervention that the social audit team was able to proceed successfully conduct a jun sunwai in the area. A village chairperson from Meghalaya, Arhtur offered another point of view, highlighting his own learning by observing and engaging with the social audit process- “I have learnt a lot since the implementation of the schemes....I will also say that social audit process has helped the agencies implementing the schemes. It has helped to control corruption and maintained transparency.”

Building trust, earning community support and participation

VRPs and BRPs cited community support as a source of strength and encouragement. Naresh, said that it is the “direct connection with people in the village” gave him the strength and courage to withstand pressure from authorities. Community participation too played an important role in furthering accountability and transparency. Neha, a social audit worker in Bihar, spoke of the importance of community participation in pressuring authorities and holding them accountable- “In my experience, until the community doesn’t come together nothing happens. If only the village wants the change only then will there be any change. If we just rely on the report, then nothing much happens”. Other participants too stressed upon the importance of community participation, particularly in Jan Sunwais.

Improving the audit processes and improvising

Participants unequivocally stressed on the need for timely follow-up on Action Taken Reports, as well as keeping social audit teams informed of the action taken. Together, these will both boost the morale of social audit teams and increase community trust in the audit process. Other

suggestions included calls for strengthening disclosure of records by local authorities. When state and district level authorities drag their feet on follow up action, in some instances, BRPs took matters into their own hand used local media to influence local authorities. Augustina from Jharkhand shared an incident- “When I went to Sada village where work had not been done. I sometimes asked the press and the media to raise the issue of workers’ rights and this seemed to have helped. After some local press coverage, workers were paid”.

New Evidence and Research on Social Audits

This section includes highlights from the presentations made by scholars and practitioners on recent research studies conducted on social audits. The links to each of the studies where available have been included.

APPI/SPREAD Collective Action for Nutrition Social Audit Programme Odisha, India

(Jessica Gordon and Jean-Pierre Tranchant, Laura Casu, Becky Mitchell and Nicholas Nisbett)

This report by the Institute of Development Studies evaluates the impact of a social audit program trialled at scale in six districts in the state of Odisha by the Society for Promoting Education and Rural Development (SPREAD). Combining quantitative, qualitative and process methodologies, it evaluates the immediate impact of the trial audit on local governance and service-delivery in the Targeted Public Distribution System (TPDS), Integrated Child Development Services (ICDS), and Mamata programs of the National Food Security Act (NFSA). The report found that the trial social audit program significantly increased knowledge and awareness of services, entitlements and grievance redressal mechanisms among all the groups sampled. It also found an overall improvement in access to, uptake of, and satisfaction with NFSA services and entitlements.

Learnings from Social Audits in Bihar in 2019-2020

(Akash Bhatt, Evidence for Policy Design India)

Akash Bhatt from EPoD India shared the program’s experience of evaluating the impact social audits across 13 districts in the state of Bihar in FY2020. This involved shadowing auditors to better understand the audit process, attending public hearings, and interviewing several participants in the audit process like MGNREGA workers, local leaders and Social Audit Society staff. EPoD’s evaluation found that auditors were catalysts for women empowerment, with most auditors in the districts observed being women despite Bihar being a state with a historically low

female labour force participation. Moreover, during the time period evaluated there was an impressive upscaling of audits compared to the previous year. The team also identified different areas of improvement ranging from providing support to auditors in the form of timely wage payments and proper identification, to more systemic areas like the absence of specialised funds for audits and the lack of human resources resulting in a number of vacant positions.

State-led Transparency: Social Audits in Telangana

(Suchi Pande, Accountability Research Centre, American University)

The Government of Telangana's Society for Social Audit and Transparency (SSAAT) was the first to adopt the practices of public audits led by civil society organisations and implement them in auditing MGNREGA. In 2016, Suchi Pande and Rakesh R. Dubbudu conducted an exploratory study in Telangana to look at how auditors viewed social audits, and find out whether citizens' voice could improve the performance of large-scale welfare programs. The study conducted a survey with over 300 District Resource Persons (DRPs) in the state, while a follow-up study in 2018-19 assessed data from SSAAT. A key finding of the study was that social audits provided answerability without enforcement. That is, social audit reports were able to detect problems, but corrective action was rarely taken. While previous research viewed this lack of corrective action as a failure of social audits, this study disentangled the role of social audits as a means of detection and social audits as a means of deterrence. The authors argued that the ineffectiveness of social audits in reducing corruption should not be viewed as a failure of social audits as taking corrective action was not within the remit of Social Audit Units (SAUs). Social audits have largely delivered on their mandate of raising awareness and unearthing corruption, but the power to take corrective action lies with a separate vigilance agency.

Status of Social Audits in India

(Karuna M., National Institute of Rural Development and Panchayati Raj)

Published by the National Institute of Rural Development and Panchayati Raj, Karuna's report provides a comprehensive overview of the status of social audits in India. It identifies a number of issues with social audits in the country. These range from the uneven implementation of social audits across states to several structural flaws that limit the functioning of Social Audit Units (SAUs). According to the report, SAUs in a number of states are perpetually underfunded, rendering them unable to hire enough workers to audit all the gram panchayats within their state even once a year. Moreover, SAUs are further hamstrung by structural issues that limit their ability to function independently. However, one key finding from the report is that wherever social audits have been implemented with some degree of success, financial misappropriation

has reduced. In Sikkim for instance, the number of misappropriations per village in MGNREGA dropped from 16.6 per village during 2013-14 to 9.6 per village by 2018-19. The report also identifies the issues with rolling out social audits to other schemes, and charts out a way forward.

Working Through the ‘Social’ in Social Audits: Issues and Way Forward

(Mouleshri Vyas, Tata Institute of Social Sciences)

Mouleshri Vyas shared insights from information collected during field engagements by students, faculty members and research teams of the Tata Institute of Social Sciences (TISS), as well as observations from the implementation of a certificate course on social accountability and social audits developed by TISS for social audit resource persons. The Institute’s work shed light on a wide range of subjects relating to social audits. These include field-level challenges faced by practitioners, how caste, gender and community shape the audit process, the dynamics between NGOs and social audit resource persons, and the power equations at play during block hearings. Vyas also spoke of the qualities village social auditors should have, many of which cannot be imparted through training, and key issues and questions that emerge from the audit process on ground.

Concluding Reflections

Social audits have made tremendous progress since they first emerged in rural Rajasthan to enforce minimum wages on drought relief work. With broad based support from a range of people’s movements working on right to food, health, education, housing, gender, Dalit and Adivasi rights, natural resources and forest rights, the rural public hearings began getting institutionalized as social audits. They have since become part of nine other government programmes and policies. But civil society has continued to organize public audits and *jan sunwais* as well, building capacity in civil society to extend the experience beyond NREGA to other sectors.

Social audits have also received recognition from the Supreme Court, and the Comptroller and Auditor General. The support from these institutions has reinforced the potential of social audits to deepen democracy beyond elections, by enabling citizens to hold government and power holders accountable on a daily basis.

The discussions from this national workshop illustrates how accountability strategies that emerge out of grassroots campaigns can be adapted and implemented by government. While public

audits and *jan sunwais* are qualitatively different from government led social audits, participants highlighted the potential of social audits to promote government and civil society collaboration to improve programmes and policies and change the material outcomes of social programs.

While participants noted the seminal influence of NREGA social audits, for other sectors and programmes to implement social audits, they also stressed some necessary conditions that need to be met, for example:

- Social audits as a mechanism for public oversight and accountability must be built into the design of sectoral schemes/programmes.
- Access to information, skill development and capacity to demystify and collate government information cannot be taken for granted and will need to be guaranteed through law, policies, and guidelines.
- To adapt the existing social audit practice to other sectors there is need for cross-learning between social audits and other community monitoring initiatives. This can help to fine-tune and adapt the current social audit practices to the policy context of other sectors.
- Social audits in each sector should be combined with complimenting strategies for public accountability. In addition to revealing corruption, social audits should also document and redress denial of participants rights.
- Social audits are about questioning government practices and action, and monitoring programme performance. In this sense, they are constructive tool, but they also pinpoint government failures which is one reason why middle bureaucracy views them as a threat. The constructive nature of social audits needs to be recognised and asserted.
- Participants importantly noted that in spite of high-level political support and legal backing for social audits, frontline government officials need to be convinced so that they do not view social audits as a personal threat. Support from panchayats and other local officials is crucial to embed social audits in communities and prevent manipulation by local social and political elites.
- The social audit experience so far, suggests that they offer people a forum to voice their concerns and grievances. Though more needs to be done to ensure responsiveness on systemic issues. In addition to creating autonomous social audit units, we also need to set up enforcement agencies to act on social audit findings to build trust in the process.

The workshop concluded with the following call for action:

- While the growing mandate and institutionalization of social audits is a welcome development, it is essential for civil society organizations to remain involved with public audit initiatives so that the two approaches strengthen together over time. Lessons from each kind of audit can be absorbed by the other to improve the overall culture of participatory democratic governance in the country
- It is critical for civil society to extend continual public oversight on the social audit process itself. This can take the form of observing social audits when they take place in areas that CSOs work in, keeping a track of social audit findings that are put out in the public domain and using the same for enquiring about action etc. Public oversight on the social audit process is essential towards ensuring that institutionalization does not lead to a hollowing out of the process. A National Resource Group on Social Audit needs to be formed towards this end. At a minimum level, the resource group can play the role of a watchdog, and monitor developments around social audit in different parts of the country; Drive advocacy to further strengthen the mandate of social audits through judicial interventions, writing and outreach; release periodic briefs on social audit performance; build knowledge material such as primers on social audits so that a larger awareness can be created about this practice.
- CSOs need to engage with Social Audit Units in an institutionalized manner wherein the former is involved in training of social audit resource persons, rule making around various protocols that determine the conduct of social audits.
- CSOs must build a larger campaign for demanding a national law on social audits

Additional resources

National Institute for Rural Development (2018) Report on Status of Social Audits in India
http://nirdpr.org.in/nird_docs/socialaudit/csa030718.pdf

National Institute for Rural Development (2019) Proceedings and Recommendations of National Seminar on Social Audit of Rural Development Programs
http://nirdpr.org.in/nird_docs/rss/socaudit-rs240420.pdf

Pande, Suchi (2022) Social Audits in Service Delivery, an annotated bibliography, Accountability Research Centres, American University
<https://accountabilityresearch.org/wp-content/uploads/2022/05/Social-Audits-in-Service-Delivery-An-Annotated-Bibliography.pdf>

Pande, Suchi and Dubbudu, R., Rakesh (2017) Citizen Oversight and India's Right to Work Program: What do the Social Auditors Say? Accountability Research Centre, Accountability Working Paper 1
https://accountabilityresearch.org/wp-content/uploads/2017/10/Working_Paper1_Sept17_10-23-17.pdf

MGNREGA state wise social audit Reports
https://nrega.nic.in/netnrega/SocialAuditFindings/sa_home.aspx

Gordon, J.; Tranchant, J-P.; Casu, L.; Mitchell, B. and Nisbett, N. (2019) APPI/SPREAD Collective Action for Nutrition Social Audit Programme Odisha, India: Final Evaluation Report, Brighton: IDS
https://www.spread.org.in/document/APPI_SPREAD-Collective-Action-for-Nutrition-Social-Audit.pdf

Certificate course in Social Accountability and Social Audit by Tata Institute of Social Sciences
<https://www.tiss.edu/view/11/research-projects/certificate-course-in-social-accountability-and-so/>

Report: Social audit of Building and other construction workers Act- Rajasthan
<https://safar-india.org/documents/RAJASTHAN.pdf>

Report: Pilot Social Audit of BoCW Act in Delhi
<https://safar-india.org/documents/DELHI.pdf>

Social Audits In India and an Agenda for Action: National Seminar and Workshop

Organisers: Social Accountability Forum for Action and Research (SAFAR), National Campaign on Dalit Human Rights (NCDHR), Public Health Resource Network (PHRN), Mazdoor Kisan Shakti Sangathan (MKSS), Centre for Advocacy and Research (CFAR), National Campaign for Peoples' Right to Information (NCPRI), Environics Trust, National Campaign Committee for Construction Labour (NCCL) and the Right to Food Campaign (RTFC)

Objectives:

- To hear and learn about social audits from different perspectives which include civil society organizations, peoples' campaigns, judiciary, government, C&AG, social audit units and researchers. This will also include deliberations on the unique set of challenges and opportunities that the pandemic and ensuing lockdown has thrown at social audits
- Explore expansion of social audits beyond rural development and NREGA and discuss its applicability to new areas such as police, mining, social justice, health and education.
- To build a network of social audit resource persons that goes beyond members and staff of SAU to include activists, program beneficiaries, journalists and researchers.
- Share the latest findings on the outcomes of social audits and propose new areas for research

Theme	Session details	Presenters/anchors/discussants	Time
Day 1 (5th November, Thursday)			
Introduction	Background, objectives and workshop agenda	Anindita Adhikari and Rakshita Swamy, SAFAR	9:00-9:30
Opening plenary	Public Audits in India Today: How Far have We Come and Where Do We Need to Go?	i. Sowmya Kidambi ii. Aruna Roy iii. Meera Sanghamitra (NAPM) iv. Justice Madan Lokur v. Jonathan Fox (American University) vii. SM Vijayanand viii. Roma Barla, district resource person, SAU, Jharkhand viii. Raj Vishwanathan, C&AG	9:30-11:30
Social Audits in practice (parallel sessions): each sub-group will conduct 2.5 hour discussions in parallel with the aim to answer the following	Group 1: Education	BGVS	Scheduled between 12pm and 4:00pm
	Group 2: Health	Public Health Resource Network (PHRN)	
	Group 3: Agriculture	Ryudhu Vedika	

<p>questions: 1. What are the key entitlements we want to track? 2. What is the state of public oversight (government and civil society led) in the field/sector currently? 3. What are the challenges to public audits and social audits in the field? 4. What are the next steps towards building/strengthening a public audits agenda in the field?</p>	Group 4: NREGA and rural development	MKSS	
	Group 5: Food security	Right to Food Campaign	
	Group 6: Labor	NCCL	
	Group 7: Social justice (caste, sex, disabilities)	NCDHR, CFAR	
	Group 8: Structural violence, civil liberties and law enforcement	PUCL	
	Group 9: Urban Development	CIVIC	
	Group 10: Land and environment	Environics	
Social audits and research: what does the evidence say?	This session will look at the emerging research on social audits. It will include presentation on findings of some recent research on social audits, as well as a discussion on the key questions for theory emanating from practice	Presenters: Suchi Pande (Accountability Research Centre), Institute of Development Studies, Akash Bhatt (Evidence for Policy Design), Mouleshri Vyas (Tata Institute of Social Sciences), Karuna M (Centre for Social Audit)	5:00-7:00pm
Day 2 (6th November, Friday)			
De-brief and discussions: All group will re-group and make brief presentations on the outcomes of the previous day's deliberations. The	Session 1: NREGA and rural development, labour	Discussants: i. Arvind Chaudhary, Department of Rural Development, Government of Bihar ii. Ashish, JJSS iii. Binay Dash, SAU director, Odisha iv. Aradhana Patnaik, Secretary Rural Development, Government of	09:00-11:00

moderator will seek comments from the discussants and other participants and incorporate in the resolutions for the sub-group after the session.		Jharkhand Moderator: Nikhil Dey	
	Session 2: Agriculture, food security, land and environment	Discussants: i. Kiran Vissa ii. Ashish Kothari, Kalpvriksh iii. Mekhala Krishnamurthy, Centre for Policy Research Moderator: Sachin Jain (TBC)	11:30-13:30
	Session 3: Health, Education and Urban Development	Discussants: i. Sampath Kumar, Secretary, Department of Health, Government of Meghalaya ii. Karuna Akella, Government of Telengana iii. Amitabh Behar, CEO, Oxfam iv. Keshav Desiraju, Former Secretary, Ministry of Health and Family Welfare v. Yamini Aiyar, Centre for Policy Research Moderator: Abhay Shukla (TBC)	14:30-16:30
	Session 4: Social inclusion, civil liberties and law enforcement	Discussants: i. R. Subrahmanyam, Secretary, Ministry of Social Justice and Welfare, Government of India ii. Gurjeet Singh, Director, Social Audit Unit, Jharkhand iii. Prashant Bhushan, Senior Advocate, Supreme Court iv. Md.Tarique, KOSHISH Moderator: Annie Namala (TBC)	17:00-19:00
Day 3 (7th November, Saturday)			
The anatomy of government-led social audits today	the view from social audit resource persons and local elected representatives	Telangana: N Bhadru, Naresh (block coordinator) Panja Mahesh, Sarpanch and ex SAU block coordinator Bihar: Neha, Hina (village resource person) Jharkhand: Augustina (BRP), Vikas (Mukhiya Sangh Adhyaksh)	9:30-11:00am

<p>Social audits and Public Audits: Building a Plan for Action</p>	<p>Discussion to explore how Social Audit Units, CSOs and campaigns can work together to strengthen social audits as a means and as an end.</p> <p>Action plans from the thematic sessions will be presented followed by a discussion which will include:</p> <ul style="list-style-type: none"> - Judicial interventions - Tracking ongoing social audits - Building a resource group - Periodic meetings - Attempt pilots - Website 	<p>All participants</p>	<p>11:15-1:30pm</p>
---	---	-------------------------	---------------------

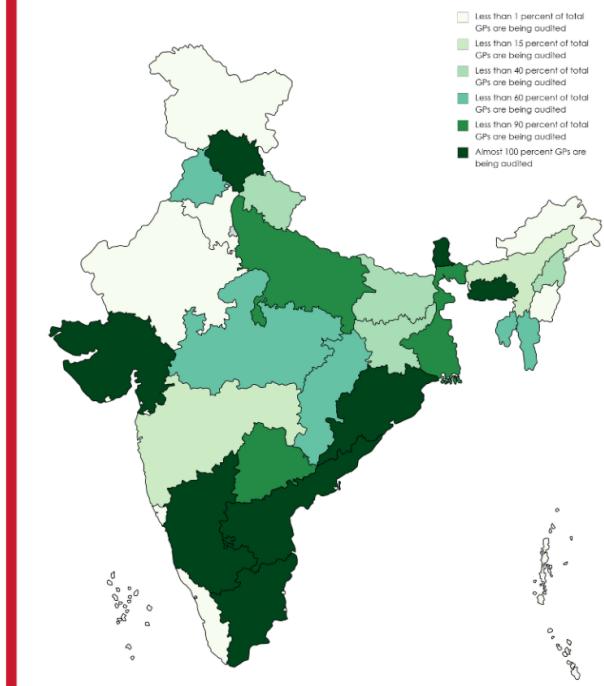
Social Accountability Forum for Action and Research

MGNREGA 2005 REQUIRES GRAM SABHAS TO CONDUCT REGULAR SOCIAL AUDITS OF ALL ITS PROJECTS UNDER THE SCHEME

DID YOU KNOW?

56% GRAM PANCHAYATS

were socially audited at least once as of 2020 across India!



Social Accountability Forum for Action and Research

THE SCHEMES RULES FOR MGNREGA 2005 MANDATES STATES TO CREATE INDEPENDENT SOCIAL AUDIT UNIT TO FACILITATE SOCIAL AUDIT

DID YOU KNOW?

ABOUT HALF OF THE SOCIAL AUDIT UNITS

are neither independent nor autonomous!

22

states have registered their SAUs as a separate society in compliance with the Auditing Standards issued by the C&AG as of November 2019

12

states violate the Audit of Scheme Rules by not allowing their SAUs to operate its bank account independently

9

states did not convene their SAU Governing Body even once in 2018-19 in violation of the Auditing Standards issued by the C&AG

9

states interfere in the functioning of their SAUs by having direct control over social audit resource persons' attendance, payment, and supervision

Thus, about half of the SAUs are not independent and this seriously undermines their functioning and effectiveness.

Social Accountability Forum for Action and Research

THE PERFORMANCE AUDIT OF THE CAG, SUBMITTED TO PARLIAMENT IN 2013, REFERRED TO CASES OF SUSPECTED MISAPPROPRIATION OF FUNDS TO THE TUNE OF ABOUT RS. 128 CRORE

DID YOU KNOW?

CASES OF FINANCIAL MISAPPROPRIATION HAVE INCREASED 5X BY 2020

Rs 658 Crore of Financial Misappropriation reported between 2018 & 2020



Social Accountability Forum for Action and Research

THE FIRST STEP TOWARDS A SUCCESSFUL SOCIAL AUDIT IS ACCESS TO PUBLIC RECORDS

DID YOU KNOW?

203 CRORE WORTH OF PUBLIC RECORDS

were not provided to the social audit teams!



THE CAG ENDORSES AND MANDATES SOCIAL
AUDIT AS PART OF REGULAR FINANCIAL
AUDITS AND THE GOVERNMENT HAS TO TAKE
ACTION ON FINDINGS

DID YOU KNOW?

THE RECOVERY RATE HAS BEEN LESS THAN 1%

in the cases of financial misappropriation!

CHECK OUT THE PERFORMANCE OF
SOME STATES HERE

States	Cumulative Report (FY 2018-19 and 2019-20)	
	Misappropriation Amount	Recovery (%)
Andhra Pradesh	172.24 Crore	1.18%
Tamil Nadu	153.23 Crore	0.08%
Karnataka	116.69 Crore	0.00%
Telangana	84.65 Crore	1.35%
Jharkhand	30.41 Crore	0.00%
Chhattisgarh	26.38 Crore	0.99%
Uttar Pradesh	18.49 Crore	0.26%
Bihar	12.36 Crore	0.00%
Odisha	3.99 Crore	1.68%
West Bengal	2.14 Crore	0.07%
Madhya Pradesh	0.86 Crore	1.94%
Total	621.48 Crore	0.59%

In case of questions or concerns regarding the report, please reach out to:

Khush Vachhrajani

(+91) 9426465070

Anindita Adhikari

(+91) 9871832323

Rakshita Swamy

(+91) 9818838588

Or email us on: saforum.india@gmail.com