

STRENGTHENING COMMUNITY'S
CAPACITIES IN MONITORING &
EVALUATION– SOCIAL AUDIT –
EXPERIENCES FROM AP &
TELANGANA

Society for Social Audit, Accountability and Transparency (SSAAT)
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Origin of Audit -

- ⦿ Audit originates from the word – “Audire”
- ⦿ Constitutional Recognition of the SAIs -
Financial / Performance / Compliance
Audit
- ⦿ Role of citizens have been limited in audit
processes
- ⦿ Response – popular people’s audit -Social
Audit

Definition of Social Audit

- ⦿ Social Audit is an evolving discipline which combines the process of peoples' participation and monitoring with the requirements of the audit discipline.
- ⦿ The social audit is dependent on peoples' participation. Their participation is dependent on their seeing some tangible outcomes.

Social and Financial Audit

- ⦿ FA = Was the money spent correctly?
- ⦿ SA = Did the spending make a difference?
- ⦿ Social Audit:
 - Assesses performance and unpacks decisions
 - Complements financial audit
 - ⦿ SA + FA = True Picture

Social Audit – Why?

- ⦿ To streamline service delivery systems
- ⦿ Ensure transparency and accountability are made an intrinsic part of governance
- ⦿ It is important that the beneficiaries for whom the programs are implemented-
 - are aware of their rights and entitlements
 - participate in the program design,
 - decision making processes and
 - monitoring and evaluation of the program

What social audit is not?

- Simply a regulatory formality
- Just another audit
- Fault finding exercise
- Mob exercise
- External exercise

Social Audit in the Gram Panchayat-The Imperatives of the Process

- ⦿ Full access to all information prior to social audit, with enough time for assimilation and verification
- ⦿ Obligation on officials to be present and answer queries
- ⦿ The outcomes must have legally sanctioned implications.
- ⦿ Creating an enabling atmosphere

THE MGNREG ACT STATES...

In one line only –

- ⦿ Social Audit is to be conducted by the Gram Sabha...

THE CHALLENGE FOR US...

- ⦿ **Who** will access the information?
- ⦿ **When** will they access the information?
- ⦿ **Where** from will they access the information?
- ⦿ **Who** anchors and facilitates the Social Audit process?
- ⦿ **Who** undertakes the training of the facilitators?
- ⦿ **Who** does the collation, door to door and physical verification?
- ⦿ **Who** mobilizes people to come for the SA Gram Sabha?
- ⦿ **Who** prepares and reads out the reports in the Gram Sabha?
- ⦿ **How** does one ensure full, free and fair participation of the labourers in the Social Audit Gram Sabha?

The Beginning of Social Audits in AP

- ⦿ AP had no previous Social Audit experience, however, had the will to walk a new path...
- ⦿ Began as a project of Strategies Performance Innovations Unit (Rural Development)
- ⦿ In Feb,2006, a pilot social audit conducted on the NFFW in 3 villages with help of MKSS and Action Aid
- ⦿ Pilot social audits demonstrated the effectiveness of social audit process
- ⦿ SPIU-RD wound up in 2009 – SSAAT established

Essentials for Social Audit

- ⦿ Independent and Autonomous Society (SSAAT)
- ⦿ Separation from Implementation Machinery
- ⦿ Free of Supervisory and Vigilance Roles
- ⦿ Follow up Action also separated - CVO
- ⦿ Objective process: evidence based
- ⦿ Strict Code of Conduct for SA

Role of SSAAT

- ⦿ Role is to coordinate and facilitate the social audit process in all districts
- ⦿ Identification and training of facilitators who in turn identify and train Village Social Auditors (so far more than 1 lakh VSAs have been trained)
- ⦿ Building a cadre of VSA's and supporting them during the Social Audit process
- ⦿ Ensure that the Social Audit is done in a transparent and accountable manner
- ⦿ State Resource Persons – 100
- ⦿ District Resource Persons - 1000

Audit Figures

- ⑥ 6th round of Social Audit
- ⑥ More than 1 lakh Village Social Auditors (VSA) have been trained so far
- ⑥ Defalcation of funds identified – 250 cr
- ⑥ Accepted as financial misappropriation – 85 cr
- ⑥ Balance to be categorized – 165 cr
- ⑥ Recoveries of Rs. 27 cr has been made
- ⑥ Mobile courts have been set up – 9 convictions made

Some Figures - AP

- Amt determined as misappropriated- Rs.39 Cr
- Amt recovered – 13 Cr
- Staff Suspended – 407
- Staff Removed – 3957
- Punishment Imposed – 16,695
- FIRs filed – 66

Some Figures TS

- Amt determined as misappropriated- Rs.46 Cr
- Amt recovered – 14 Cr
- Staff Suspended – 1350
- Staff Removed – 2230
- Punishment Imposed – 10,372
- FIRs filed – 97

Social Audit Process

- ⦿ An Annual calendar for Social Audits has been fixed through a GO (#67)
- ⦿ Mandal is the administrative unit (Average 21 Gram Panchayats) in which SA is carried out
- ⦿ SA is done in all the Gram Panchayats over a 15 day period
 - SRPs & DRPS go into the villages and identify literate laboures or youth (@2-4 per habitation) from labourer's families
 - They work as volunteers and are trained as VSAs
 - 40 to 70 people (approximately) are formed into 9-10 teams
 - Verification is 100% - labour and works
 - Gram Sabhas and Block Public Hearing

Lesson learnt...

- ⦿ Government can lead from the front and create space for Community and Civil Society
- ⦿ Social Audit has gained **universal acceptance and trust** of People, Stake holders, Political Parties, MLAs, PRIs and CBOs because of Government Initiative.
- ⦿ Potential for positive action is enormous when Government BELIEVES in it.
- ⦿ How ever, Participation of the primary stakeholders is always the key to success of the scheme, for realization of the rights and entitlements of the people.

Impact of Social Audit

- ⦿ Improves the outcomes of a programme
- ⦿ Helps identify gaps and plug leakages
- ⦿ Done through a comprehensive examination by stakeholders
- ⦿ Is an instrument of social transformation – poor have a forum to express their grievances
- ⦿ Takes governance to people's door step
- ⦿ Increases the faith of people in Government and governance