Research Article

Social Audit For Democratic Governance

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Abstract:
With democratic values reaching The Grass root level there is an increasing demand to ensure proper accountability in the system coupled with increasing participation of people in the decision making process. There is an increasing realization in most of modern democracy that in order to insure responsiveness in the system we need to create structures where by the citizens can participate in the functioning of government and can even question them. This kind of responsiveness needs to have civil society engagement in governance. A well governed system needs to be transparent and accountable but to make a system transparent and accountable is a difficult task. Most of the beneficiaries of government scheme are poor and ignorant masses. These people don't even know about the government schemes rolled out by government for their upliftment. So in order to improve governance at the local level one has to make the citizens aware about their Civic responsibilities and the knowledge about policies and programmes and their entitlements. The state also needs to create avenues for the participation of citizens and civil society organizations in policy formulation and implementation. The whole idea of governance was shared by World Bank and IMF. These two agencies in the reports highlighted basic tenets of governance like transparency, accountability and rule of law. The basic idea behind wearing the concept of good governance is true to place a check on State Power. Initially when they introduced the concept the justification given for this was that it will reduce poverty unemployment and will induce growth in their system. But in reality they gave this concept of good governance for the markets to flourish and wanted the state to create an environment favourable for the markets to flourish. In this article we will try to highlight that even after streamlining our system on the principles of good governance, governance still remains a major cause of concern for Indian state as the real beneficiaries of government policies still remain ignorant about the policies formulated by the government in their favor plus there is a very poor system of checks and balances at the local level. In this we have advocated that proper implementation of social audit at the local level will ensure accountability and it is only through social accountability that the problem of corruption can be tackled.

Good Governance

Twin agencies which are responsible for airing this idea of good governance are World Bank and IMF. Till 1919 World Bank and IMF operated on Washington consensus according to which the policies of liberalization, privatization and globalization are best suited for developing countries. They were of the belief that the implementation of these policies States will be in a better position to handle poverty, unemployment and will eventually induce growth in the system. It will also help in reducing the gap

between rich and poor full stop the main assumption of these agencies behind Washington consensus like reduction in poverty and unemployment it was challenged by African countries. [1] In response to these criticisms World Bank and IMF came up with the idea of good governance. Through it reports they argued that there is nothing wrong in the policy of liberalization, privatization and globalization and it is only that proper system of governance missing in developing countries due to which these policies failed to yield fruitful results. The money pumped into the system for developmental goals was being siphoned off by politicians and bureaucrats and the main reason for this corruption is the main reason behind this is the absence of checks in the system. So for that reason they talked of public sector accountability rule of law and participation of people in the affairs of state so as to place a check on the power of state.

These Agencies believe that poverty alleviation programmes of state will yield fruitful results only when they have robust economic systems marked by transparency, accountability and rule of law. These agencies have even tried to redefine the role of state in governance. Earlier they solely relied on market for economic growth but now they have changed their stands and started believing that state and market have to complement each other. World Bank maintained that it is only with good governance, the state economic performance can be e improved and alongside market can also flourish. [2] Through this concept of good governance World Bank and IMF tries to strike a balance between the state and market. Till 1990 World Bank advocated the concept of minimal state that is a state which governs the list for minimum interference of state in economic matters. But by airing the concept of good governance they have realized that state has an effective role to play in economic and social development of the country. [3]

These agencies believed that poverty elevation programs of state will yield fruitful results when they have robust economic system marked by transparency, accountability and rule of law. These agencies have even tried to redefine the role of state in governance. Earlier they solely relied on markets for economic growth but now they have changed their stance and started believing that state and market have to complement each other. Advocating effective role of state it also recommends measures to maintain checks on the functioning of state. Different measures to place a check on the power of state includes giving power to the people to participate in the policy making process and giving citizens the power to monitor the implementation of government policies and programmes. Through these measures they have tried to bring about transparency and accountability in the system. [4]

Main reasons cited for the failure of government developmental plans is heavy concentration of power in the hands of government and absence of procedures through which checks can be placed on the functioning of political class. As a solution to this World Bank in its reports talks of decentralization of State Power and recommends strong and effective institutions to place a check on the arbitrary use of State Power. The World Bank and IMF while defining good governance talks of transparency accountability efficiency and fairness[5] For state to function in an accountable manner there need to be a system of checks and balances which can be ensured by separation of power within different functions of the state like legislative wing which can independently legislate, executive can execute policies without any political interference and judiciary can independently hold both legislature and executive accountable. So under it no individual institution of state is able to monopolize power[6]

In order to make system responsive there is a need to introduce greater competition within the system for the delivery of good and services.[7] Main reason cited for the failure of government developmental plans is due to heavy concentration of power in the hands of few and absence of procedures through which Checks can be placed on the functioning of political class. As a solution to this

world Bank in its report talks of decentralization of state power and recommends creation of strong and effective institutions to place a check on the arbitrary use of state power. The World Bank and IMF while defining good governance talks in terms of transparency, accountability and fairness.

World Bank in its initial report on governance conferred very little role to the state that is of creating a conducive environment for market to flourish it was only later when UNDP elaborate the scope of good governance by stressing on participation, responsiveness, fairness and wellbeing of its population. UNDP views governance in terms of how state exercises its political, economic and administrative power to manage public affairs.[8] In its report UNDP talks of ways and means through which citizens can articulate their interest and exercise their legal rights. UNDP while defining good governance talks sustainable environment, empowerment of women and talks of creating a system whereby priority is given to the poor and opportunities for employment are created for better livelihood.[9] UNDP defines governance in terms of eight specific characteristics i.e. participatory, consensus oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive, and the rule of law.[10]

Generally we tend to use government and governance interchangeably but there is a huge difference between these two. Government refers to the formal legal institutions of the state while governance is about the effectiveness of these institutions. Government is a quantitative term whereas governance is qualitative terms which talk in terms of effectiveness of government institutions its policies and programmes. Under governance we try to ascertain the effectiveness of government and how well the system is functioning. It is all about how effectively political and economic resources of the country are being used for the development of society as a whole.[11]

In order to strengthen the institutions of governance in the country the state is supposed to encourage civil society to participate policy making and its implementation. [12] "Openness and opportunity for public participation have emerged as a universal principle of good governance".[13] For effective participation of people in the affairs of state the state has to proactively disseminate information relating to their policies and programmes and also make them aware about the procedures through which there participation can be ensured. It is through these proactive measures citizens trust in the system will get emboldened and it will lend true legitimacy to the system. For good governance state needs to create platform for the civil society and citizens from where they get a chance to air their opinion on government policies and programmes. Such platforms can also be used for evaluating and monitoring the process of government policies. These platforms will help bridge the gap that exists between citizens, politicians and administration. These platforms will provide citizens with a chance to be face to face with their political representatives and bureaucrats. These open ended discussions will eventually create an environment of trust and will help lend true legitimacy to the system.

The concept of good governance got further widened in UNDP 2002 report where the concept of democratic governance was elaborated. [14] Apart from transparency, accountability and legal framework for development democratic governance stressed on political freedom, human rights and emphasized on initiatives of government to end discrimination.[15] Democratic governance incorporates into the notion of good governance certain democratic principles like recognizing political and civil freedom and ensuring participation of people in socio-economic growth of the country. It talks of conferring citizens rights in decision making process and holding ruling class accountable to the masses. It wants government to be inclusive in the sense that diverse opinions need to be taken into account while formulating government policies and programmes which are meant to benefit poorest of the poor or are being designed for welfare of masses. It stresses on treating women as equal partners in decision making. It wants the state to create

an environment which is free from fear of discrimination based on race, ethnicity, class and gender. It also expects the state to be responsive to the societal requirements so that socially relevant issues need to be taken cognition of by the government. Under it these socially relevant issues need to be widely consulted at the societal level with active involvement of the key stakeholders. It is through this kind of consultative exercise only real responsiveness of the government toward real issues confronted before the society can be ensured.[16]

Apart from this governance should also be viewed as a concept which promotes honesty and uprightness in public life. It should encourage politicians, bureaucrats to uphold these values while discharging their duties. In order to do so we need to bring about changes in the curriculum of our school, colleges and institutes. It is a character building exercise. For all this to happen we need to inculcate these values in our citizens which can only be done by changing the way we bring up our children. This curriculum should be designed in such a way that it should inculcate ethical behavior in public life. Apart from this, it should also encourage civil servants to be more responsive to societal needs and values. Training institutes for bureaucrats needs to open where they are taught how to engage themselves with different stakeholders before arriving at decisions of social importance. So for all this to happen the process of democratization has to start from the top.

GOVERNANCE THROUGH SOCIAL AUDIT

Democracies around the world are facing challenges on both social and economic fronts. Citizen's in democratic state vote for political parties under the impression that when voted to power they will frame policies keeping in mind there interests and aspiration but due to political-bureaucratic nexus our representatives indulge in corrupt practices and it's because of this nexus only citizens feel cheated. This eventually shatters citizen's belief in democratic politics and delegitimizes the whole system. In such a situation democratic governance as a concept tries to empower citizens to place a check on the functioning of politicians and bureaucrats.

Accountability can be defined as" the obligation of power-holders to account for or take responsibility for their actions". [17] One of the very essential prerequisite of good governance is accountability. In order to ensure political accountability elections are the only means available to citizens in a democratic state. But over a period of time people have started realizing that elections should not be the only option available with the citizens to ensure political accountability as elections are generally conducted after a fixed duration. Like in India we have national state and local elections after completion of five years duration. In between these years citizens have no means to place a check on the functioning of politicians. Apart from this it does not empower masses to hold bureaucrats accountable as they cannot be directed or removed by the citizens.[18]

As a remedy to this, state need to adopt social audit as a mechanism to place a check on the functioning of bureaucracy. A social audit is a process whereby citizens have the right to evaluate and audit government policies and programs. Through this, state empowers its citizens to watch and monitor the progress of government schemes floated by the government for their benefit. Social audit creates a pressure in the mind of both politicians and bureaucrats that they are being watched and are answerable to the citizens for the work undertaken by them. Thus through social audit bureaucrats who were earlier answerable only to politicians are now directly answerable to citizens along with this it is a great step towards reducing corruption. Social audit places direct check on the politicians and bureaucrats which eventually stops them for abusing power. [19] Now the question which needs to be raised over here is that

whether the citizens have the required skills to monitor and audit the progress of government projects and programs.

Social audit is a participatory process which heavily relies on engagement of citizens in policy formulation and implementation. It is based on the premise that citizens have the right to know about government policies and their impact on them[20]. In response to demands placed by consumers and environmentalist's social audit procedures started off in 1970 in British Commonwealth and several European countries. Under this private cooperation involved different stakeholders in the decision making process. It was in 1980's that this concept travelled from private to public sector in response to emerging demand for accountability and transparency. [21]

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Features of Social Audit

First and foremost feature of social audit is that it is an interactive process in which wider consultation need to be carried out with all the stakeholders Second it should have active participation of citizens- the whole project of social audit will fail if the state fails to engage citizens. Active citizen participation is the real essence of social audit. Under it the state need to encourage and promote free debate on the issues confronted before the society. It should be comprehensive in the sense that it should cover all departments of administration dealing with delivery of goods and services to the citizens. It should provide people with a platform wherefrom they can question the authorities and evaluate the progress of different schemes and can even recommend changes. Third feature of social audit is that it should be a regular and recurring exercise. Social audit should not be made a one-time affair or a moment of photo opportunity. For social audit to yield fruitful results, social audit need to be conducted at regular intervals. It is the responsibility of the administration to prepare a timetable or schedule of social audits which are supposed to be concluded in a particular region so that both citizens and officers know in advance the timing of social audit. Regular and timely social audit will build pressure on administration to perform and not to indulge in corrupt practices. It will also ensure timely completion of government projects and that too with the consent and involvement of local population. Fourth under it there should be easy access to information- In order to conduct social audit access to information is a must. Without information you cannot expect citizens to formulate opinion on government policies and in its absence citizens are left with no means through which they can question the authorities about the progress of projects. In India social audit is considered to be a two stage process i.e. Right to Information (RTI) plus Jansunwai. First citizens have to extract information through RTI and then through Jansunwai the progress of policies and programmes are evaluated in the presence of public at large.[22]

Benefits of Social Audits

Accountability, transparency and responsiveness are the key features of good governance. Governance marked by absence of any of these elements will create a situation of mistrust and will ultimately lead to legitimacy crisis. The only way to handle this governance crisis is by generating trust within the people by empowering them by giving them a voice in decision-making, implementation and evaluation. So in order to establish legitimacy, social auditing mechanism has to be properly put in place which will lead to many benefits.

First and foremost benefit of social Audit is that it enhances governance. Democratic governance demands transparent and accountable regime. Most of the democracies around the world are facing growing disillusionment because of rampant corruption taking place due to political-bureaucratic nexus.

Through social audit you can give power in the hands of the masses to question the authorities and the people responsible for the formulation and implementation of government policies and programmes which eventually will act as a big deterrent to political-bureaucratic nexus.[23] Secondly it also Increases Public Policy effectiveness through increased citizen participation. [24]Thirdly, Social audit acts as a source of peaceful resolution of conflict thus in turns strengthens democracy. [25]

Fourthly it will enhance reputation and generate trust. In the process of social audit citizens do play a significant role in policy making, its implementation and evaluation. While doing all this citizens gets first-hand information about the government policies and its progress. In this whole process they themselves witness the benefits which they are drawing from these policies. With this first-hand information about the delivery of goods and services citizens faith in the system gets strengthened which ultimately lends true legitimacy to the whole system of democratic governance. In this process the reputation of politicians and bureaucrats also gets enhanced as their commitment to serve people come to the fore during their engagement with citizens and different stakeholders. Even in a situation where citizens are not able to draw the benefits which they were otherwise entitled to under the scheme their faith in the system does not shatter as they know it beforehand that they will get a chance to ask for their entitlement and can expose corruption if any, when social audit is conducted in their area. So social audit by ensuring transparency in the system bring help impart true legitimacy to the system. [26]

Fifthly it alerts policymakers about stakeholder's trends. While interacting with different stakeholder's administration gets to know about citizen's real concerns and expectations. It has been generally observed that while formulating or implementing government policies and programmes administration had very little interaction with citizens or stakeholders due to which their real concern were not addressed in the final policy. As a result these policies fail to yield favourable results. In the absence of prior consultation administration tend to formulate and implement those policies which are of no use to the local population which leads to wastage of government funds as the same money could have been put to productive use if policies have been designed according to the wishes of local population. Sometimes these prior consultations can help avoid direct confrontation between the citizens, stakeholders and state. Under social audit administration is supposed to frame policies after series of consultations with local population and stakeholders and their concerns should be given due weightage in the final policy. Sixthly, social auditing could act as a useful tool in reshaping the priorities of government in tune with people's expectations.[27]

Seventhly it strengthens transparency and accountability. Strengthening transparency in the implementation of various government schemes is the main motive behind advocating social auditing.[28] Under social auditing the government agencies are required to provide status reports and analysis of progress made by government agencies under different projects either directly to the people or through their website. Through this government is able to involve citizens in the implementation of policy. By doing this government addresses the issues of transparency and accountability by making the government data pertaining to government policies and programmes available for public scrutiny and verification. [29]

Eighthly, social auditing affects positive organizational change. Social auditing if put in place properly can bring out positive organizational change in the behavior and style of functioning of government departments. Through social audit the government can be made responsive to the aspirations and demands of the local people and the employees can be held responsible for day-to-day decision making as they are supposed to plan things in consultations with the different stakeholders. [30]

Ninthly, it helps assessing physical and financial gaps: social audit is different from traditional financial audit. In conventional financial audit only financial records are scrutinized and that too by an

external auditor whereas the social audit examines the performance of the programs in the light of actual benefits which are delivered by the government departments to the actual beneficiaries. Thus, through social audit one can easily locate the physical and financial gaps which were not possible under conventional financial audit. [31]

Tenth, it creates awareness among beneficiaries leading to real empowerment, particularly of poor people who earlier on were kept aloof of major development and social service initiatives undertaken by the government. In social audit the government departments are supposed to publicly verify their accounts and progress reports. It is a continuous process through which the stakeholders can measure the performance of different government projects against its planned objectives. In this whole process the people are expected to participate at various levels of policy making and execution which in turn creates awareness among them about the various initiatives taken by the government for their welfare. [32]

Prerequisites for Effective Social Audit

In order to have effective social audit process the first and foremost thing which is required is political commitment Establishment of Social accountability through social audit in a system heavily relies on civil engagement in which the state creates a legal and institutional mechanism whereby the citizens or civil society organizations can ensure accountability in the system. For such effective social audit mechanism to be introduced within a system there are certain prerequisites, the first among is Political Commitment. Political commitment is essential for citizen participation to be effective. It is the duty of the political class to realize that in a democratic setup all the information lying with the government departments need to be shared with the people. The people and the civil society should be given the right to collaborate with the government whereby information lying with the government is made easily accessible to them. The political class should realize that by doing so they will generate trust among the people toward the government and will help in legitimizing their rule which is the true essence of democracy. [33]

Secondly, for effective social audit the government needs to formulate and put in place Enabling Legislation. For effective social audit the state needs to create a basic legal framework whereby citizens are given legal rights to participate and question authorities. For social audit the citizens should have access to accurate information about the progress of government schemes and programmes. In the absence of such information, citizens cannot participate in policy making process and won't even be able to check the performance of government policies. So for effective social audit state needs to put in place a legal framework whereby citizens are given legal right to participate in policy making process and ask information about the progress of government policies, programmes and schemes. [34]

Third the state has to build capacity to organize social audit. Under capacity building exercise civil society needs to be trained in the process of social audit. For proper auditing the citizens need to be trained in the art of monitoring the progress of projects, how to communicate with officials, how to check records etc. For this the state has to organize awareness campaigns whereby citizens are taught about their rights and entitlements. It is through these campaigns only knowledge and training about social audit process can be disseminated among the citizens. [35]

Fourthly, impartial social audit. For successful social audit the team which is supposed to conduct social audit should be impartial and neutral. The rules of social audit should be framed in such a way that the team can view things objectively and without any interference from government. The whole social

audit process will lose its credibility if these audits become politically motivated or are guided by political interests. For independent social audit, funding should be insulated from political manipulations. The party in power should not have the power to change the funding pattern of such social audit, so financial security of social audit is a must for its success. [36]

Fifth, Social audit will yield fruitful results only with active participation of citizens in the policy making and implementation process. With increased civic engagement a feeling of entitlement will emerge at the community level. Citizens will start feeling that they too have a say in the policy making and implementation process and it's with their involvement, these targets have to be accomplished. Community participation leads to the development of sense of ownership within the community and with this chances of success of policies at the grassroots level increase as people feel attached to the aims and objectives of the government policies and schemes. Now these schemes are not only government schemes but turns into a community program whose success is ensured by community participation. With this government goal gets transformed into community goal where community takes the responsibility for the accomplishment of its targeted goals. Without community participation these very government schemes will fail to yield required results and will even lose their credibility and effectiveness. [37]

Social Audit in India

It is said that the government of India spent millions of rupees on their popular scheme of poverty alleviation. But strangely enough despite their best efforts only a fraction of that money reaches the poor. Owing to rampant corruption and lack of transparency and also due to the dismal unawareness among the poor masses the government schemes are often hijacked by the corrupt officials, unscrupulous middlemen and the contractors. The large majority of the poor population is left high and dry. A country which wishes to be a welfare state must therefore adopt governance with two essential pillars of transparency and accountability. Not only that these principles need to be institutionalized as well. Mere introduction of social welfare schemes may not be enough. The state must ensure that the people for whom these schemes are floated must be made aware about them. Hence in order to have well governed delivery system one needs to ensure entitlements so that citizens can actively participate not only in planning, implementation and monitoring of such schemes but that they are also properly made aware of the objectives of such schemes. Generally people distrust politicians and administrators because so far the government has failed to create an environment where the people can easily access the information lying with the government departments. The government has also failed to disseminate the information proactively due to which the people look upon government with an eye of suspicion. It is in this context that social audit becomes a necessity for democratic governance. It is only through social audit that citizens can actively participate in audit of social welfare programs initiated by the government and thereby avail the real benefit of schemes and money meant for their upliftment. Through this they can also unearth the corruption that exists in the delivery system.

Even though public agencies are given the task of implementing developmental and poverty alleviation programs but it has been generally observed that neither funds are given to them to execute these plan nor their performance is properly evaluated by the government. Although institutions to evaluate the performance exist in our system like parliamentary committees, internal auditing agencies but still they fail to ensure real accountability as no one is reprimanded for their misdeeds which proves that formal institutions of accountability fail to ensure real accountability in the system. [38] India what we call it credibility crisis exists and the reason which can be attributed to this is that the real benefit of government welfare schemes does not actually reach the real beneficiaries. In India, high economic

growth is jeopardized by rampant corruption at all levels of government. It is an open secret that there exist leakages of funds in public programs and schemes. It is because of this rampant corruption the marginalized sections of Indian society are deprived of their due share in the name of growth and development. In this background we need to create a culture where people can easily access the information lying with the government and can at the same time examine and evaluate the progress of different projects undertaken by the government for social welfare. Thus there is a need to develop a culture of social audit through which accountability and transparency can be ensured in administration.

The urgent need for the social audit is felt due to wide disconnect between government and citizens. In the absence of any communication between government and citizen's government design such policies and programs which fail to live up to the expectations of the real beneficiaries. Social audit if properly put in place can help bridge up this gap between citizens and government and will eventually ensure public accountability. In a welfare state the government is duty bound to ensure welfare of the masses and has to pursue those policies which will improve their quality of life like policies related to health, education, environment, sanitization etc. In order to achieve so countries across the globe pursue different policies and programs. Every country has their own auditing procedures to assess the efficacy of these programs. It has been generally observed that traditional auditing procedures fail to locate corruption taking place at the real delivery site. So in order to overcome this lacunae in traditional auditing procedures different countries have supplemented traditional auditing procedures with social auditing whereby actual progress of project, policies and programs are assessed in the presence of actual beneficiaries and stakeholders. The importance of social audit at local level was emphasized in the ninth five year plan (1997-2002). [39]

In India social audit as a process is confined to government schemes and there also provision are made only for two government schemes i.e. MGNREGA and Right to Food Security but corporates or business organizations are not brought under the ambit of this. Corporates in India are supposed to undertake social welfare tasks under corporate social responsibility but even for these very limited schemes they are not made to conduct social audit. In India the methodology adopted for conveying social audit includes physical verification of records in the presence of local population called Jansunwai or public hearing. Legislative support to social audit was created under 73rd constitutional amendment whereby gram sabhas were given the power to supervise and monitor the functioning of elected representatives of panchayats and government functionaries. They were also empowered to examine accounts and audit reports of panchayat.[40]

Apart from 73rd constitutional amendment Right to Information Act 2005 creates base for social audit in India. Under this act every public authority in India needs to appoint a public information officer in their organization who is supposed to provide information to any person within 30 days of his request. Under it institutions are directed to proactively disseminate information so that no citizens is required to apply for that information. In addition to this nrega 2005 section 17 creates provision for regular conduct of social audit. Similar kind of provision is there in food security act 2013. The state governments have created Society for social audit to carry out social audit. Through this society training is imparted to carry out social audit at local level.[41]

In India it is extremely difficult to ensure accountability in local units of governance like panchayat and municipalities and it is through these units only major social welfare schemes of government are implemented. [42] Structures for accountability are the weakest in Panchayats and municipal bodies who are actually responsible for implementing anti-poverty programs and for providing basic other

social services. In order to have real transparency and accountability in administration the process of social audit need to be included in all the major social welfare projects carried out by the government. Social audit as provision should not be confined only to villages but should also bring in its fourfold municipalities. Inclusion of municipalities in social audit process can prove to be an ideal model of ensuring transparency and accountability since unlike villages the people of metropolitan are better informed and have the technical knowhow of checking the efficacy of records prepared by the administrators. Unlike villages in metropolitan cities the people don't need the assistance of outside agency to claim their rights in the social schemes started by the government. The resident welfare associations in municipalities should be given the same status as Gram Sabhas are given in the villages. Just similar to Jansunwai these resident welfare associations through there open general body meetings can crosscheck the progress of different schemes and can even recommend certain fruitful changes. Through such changes the people of villages can also learn how to ensure transparency in their villages. So these welfare associations can provide people of villages an ideal role model through which transparency and accountability can be ensured in the system.

In order to make social audit successful the state department need to create separate units where resources persons need to be selected and trained about social audit methodology. A cadre of trainers and resource persons also need to be created so that training can be imparted at village level. Training also needs to be imparted to officials who are directly working with the villagers so that they can support and cooperate with the community in undertaking the social audit. Special training sessions also need to be organized for elected members of Panchayats so that they can actively participate in the social audit. For different government schemes the government needs to create websites to implement and monitor the work at all stages of the program and also hosting all information in public domain. [43] This will ensure transparency and accountability in implementation and will reduce corruption.

Before the process of social audit started in India there was no hint regarding the nature of leakages that were taking place. It was only with social audit that these gaps and leakages were unearthed. In the absence of social audit it was not possible because before that there were no official reports in public domain through which the discrepancies in different government programs could be located. It was only when the public documents of government spending were placed in public domain for open discussion that these gaps were highlighted by various stakeholders. The social audit process has also exposed the often unscrupulous relationship between the village level functionaries and local politicians. The vested interest of the government officials and the politicians lured them to indulge in misuse of public money and even forced them to manipulate the political process in such a way that majority continues to remain voiceless. But with the coming up of social audit there is a ray of hope that this nexus between the politicians and the bureaucrats can be broken down with the active participation of people. [47]

Challenges emanating from Social Audit
The biggest challenge confronting social audit in India is absence of standard social accounting procedures and lack of authenticity reporting system. Even after seven decades of independence common people fail to understand the real essence of democracy and still believes that politicians are their rulers. In India people don't have a sense of entitlement so rather than asserting their rights they tend to leave everything to the whims and fancies of politicians. It is due to this, the common people often do not involve themselves in various development activities. In the absence of proper training it is extremely difficult to expect local citizens to measure and evaluate the social costs and benefits of different

activities/items. [45] Another major hurdle in the success of social audit is absence of penalty provisions for non-compliance of social audit which renders the whole process of social audit in vain. Majority of the people being unaware of their rights and entitlements and their inability to understand the social cost and benefits of different activities make the whole process of social audit a futile exercise. However under MGNREGA and Food Security Act, communities are empowered to monitor the implementation of these schemes and gram panchayat gave the right to conduct social audit at local level. It has been generally observed that even after such landmark legislation people fail to draw benefit out of it. Most of the social audits are conducted under the guidance of civil society organizations and lack real assertiveness of local population. In the absence of civil society organization citizens at the local level don't have the expertise and skill required to conduct social audits like evaluating the progress of schemes, checking official's records and audit reports, questioning authorities etc. Apart from this most of successful social audits tend to expose malpractices rather than improving their implementation.

Right to information act 2005 created base for social audit in India but still many steps need to take in order to make it more effective and stringent. First and foremost thing which the government needs to do is to remove inconsistencies in the social audit process and should try and make it consistent. [46] These inconsistencies exist because there is no standard procedures which are being formulated at the national level and on top of this no benchmarks are specified in the guidelines provided by the government. Most of the social audits which are conducted in India are done merely with the intention to fulfill statutory requirements rather than really educating and training communities to conduct such social audit for their real empowerment. So the real transformations which was expected out of this social audit seems to be a distant reality at this point and just remains an activity which is done to fulfill statutory requirements only.

Secondly social audit in India is marked by low awareness at community level and unwillingness of citizens to participate in social audit process. [47] Citizens at the community level fail to comprehend there role in social audit process as they are not able to understand that with their participation corruption can be minimized and accountability can be ensured at the local level. Main reason which can be attributed for this apathetic attitude of citizens is due to inadequate training, low attendance in local body meetings and lack of information regarding the procedures through which social audit is conducted at the local level.

Thirdly social audit process in India is receiving stiff opposition from the powerful interest groups which includes the local politicians and the bureaucrats who earlier were direct beneficiaries of government schemes due to their indulgence in corruption. [48] With 73rd constitutional amendment political power has been decentralized and citizens are empowered to monitor the functioning of panchayat but even after this the biggest challenge remains of convincing the local representatives that things have changed now and citizens have the right to question which was earlier missing from the system. Earlier these very local representatives were given free hand to function and no one at the local level dared to ask them any question. [49] In this changed scenario where power has been decentralized it is extremely difficult to convince these very local representatives that now people have the right to question them. So for the success of social audit at the local level what is required is change in the mindset of both local leaders and local population. [50] Local leaders now have to accept this that with decentralization of power and social audit people has the legitimate right to ask questions. Similar local population have to stop blindly following local leaders in the name of tradition and needs to actively participate in the social audit process in order to bring about efficiency, effectiveness and accountability in the system.

Fourthly communities at the local level fail to utilize RTI act as a tool to extract information under social audit. [51] Under RTI citizens have the right to demand information from the local bodies regarding the government social welfare schemes. In spite of this citizens find it difficult to elicit information from local bodies because of reluctance of local bodies to share information with masses. It has been generally observed that it only under the pressure and directives from district administration this information is shared under this act. So for proper implementation of social audit the information lying with the local bodies pertaining to social welfare schemes need to be proactively disseminated so that need for RTI does not arise. Even after this if information is asked from authorities under RTI it should be made available to them in a swift manner and without any hardship. The government should educate local authorities that greater access to information will lead to transparency and accountability in the system and will eventually help build trust of the citizens in democratic governance.

Conclusion

In order to strengthen democracy, government needs to create institutions through which power is decentralized to local units. Development works carried with the involvement of local units can only ensure real empowerment of people.   Development process rooted in strong local institutions can only ensure real grassroot empowerment of people. Even after creation of base of democratic governance through enabling legislations like 73rd and 74th constitutional amendment, RTI, provision of social audit under MGNREGA and Food Security Act governance still remain a big challenge in our country. By only bringing out structural changes through won't bring much of change in the system as for real change you need to device ways and means to counter bureaucratic resistance, remove inconsistencies from the system and need to train citizens to assert their rights which the newly emerging system has created for them so that transparency, accountability and real legitimacy can be established.

In India the state is passing through a phase of credibility crisis which exists because the real benefit of the government social welfare schemes does not actually reach the real beneficiaries. With economic growth Indian state is witnessing simultaneous increase in corruption levels where funds allocated for development and social welfare schemes are siphoned off by political bureaucratic nexus. As a result, fruits of development fail to reach the marginalized needy section of the society. In this background we need to create a culture where people can easily access the information lying with the government and can at the same time examine and evaluate the progress of different projects undertaken by the government for social welfare. Thus there is a need to develop a culture of social audit through which accountability and transparency can be ensured in administration

If implemented properly social audit can form the backbone of well governed delivery system similar kind achievement of social audit are raised in recent Indian Express report where scam relates to MGNREGA were unearthed with the help of social audit which even led to suspension of official but even after this lot more need to be done to strengthen social audit process in India. Before Right to Information Act and social audit the rural poor had no idea about how they could apply for information pertaining to work undertaken in their villages and actually scrutinizing the details of records. Social audit process in practice proves to be a great cleansing drive as within it the information is subject to public scrutiny and discussion in a meeting attended by the villagers, people's representatives, the local media and the officials responsible for the implementation of the schemes. In this the people have the opportunity to express their concerns and state their opinions on the tasks undertaken by the government thereby strengthening the democratic process whereby the officials can be directly made accountable to the people. Social audit as provisions should not be confined to villages but should bring in its fourfold

municipalities. Inclusion of municipalities in social audit process can prove to be an ideal model of ensuring transparency and accountability since unlike villages the people of metropolitan areas are better informed and have the technical knowhow of checking the efficacy of records prepared by the administrators. With proper implementation of social audit the whole system of democratic governance can certainly be improved in India.

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