

## **Social Audit**

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**Why is in news?** Union Minister of Rural Development and Panchayati Raj, Shri Giriraj Singh will address 2nd National Seminar on "Social Audit of Rural Development Programmes" on 26th September, 2023

Union Minister of Rural Development and Panchayati Raj, will address the 2nd National Seminar on "Social Audit of Rural Development Programmes" on 26th September 2023 at Dr. Ambedkar International Centre.

The theme of this National Seminar is "Re-imagining Social Audit with a view to bring transparency and accountability".

After the successful first National Seminar held in 13th-14th November, 2019; Social Audit was extended to other major schemes administered by the **Department of Rural Development**.

It is imperative to **review the status of the implementation of the Social Audit in the States/UTs** and work out a road map to re-imagine the Social Audit with a **view to bring transparency and accountability**.

In this regard, this 2nd National Seminar is being organized by the Department of Rural Development on 26th September.

## **Social Audit:**

Social Audit is a process in which **details of the resources**, **both financial and non-financial**, is **used by public agencies** for development initiatives and is shared with the people often through public platforms.

It includes **in-depth scrutiny and analysis** of the working of an entity in which the public is involved vis-à-vis its social relevance.

Social audit was first introduced in India in the **early 1990s** as an innovative approach to **ensure public** participation and accountability in rural development programmes.

Mahatma Gandhi National Rural Employment Guarantee Act (Mahatma Gandhi NREGA) gives Gram Sabha the right to conduct regular social audits of all works and expenditures.

This includes facilitation of the social audit through independent Social Audit Units, complete access to all records-online and offline, and pro-active disclosure through Wall writings.

Mahatma Gandhi NREGA was the **first act to mandate Social Audit by the Gram Sabha** of all the projects taken up in the Gram Panchayat. Since then, it has **been mandated in many other schemes**.

The Central Government, in consultation with the Comptroller and Auditor General of India (C&AG) notified the **Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011**, which laid down the **methodology and principles for conducting social audits** in the States/UTs. As of now, 28 States/UTs have established Social Audit units.

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The SAUs are being constantly impressed upon to recruit and train required core staff at State, District and Block level.

## **Objectives:**

Prevents the misuse of both funds and authority.

Moreover, it strengthens an organization's social performance.

Proper financial management in accordance with the budget.

To make the development programme more successful and efficient.

To promote both organisational and public participation in social programmes.