



LIST SESSION 4

Social Audits: A Pursuit for Participatory Democracy

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Editorial Note

This article has been prepared by the Centre for Research in Schemes and Policies (CRISP) from the address delivered by Ms Sowmya Kidambi to the CRISP team on 18 September 2026, the fourth session of the LIST – Lectures for India's Social Transformation series. It has been rendered in the speaker's own voice, revised into a more formal academic register, and organised for publication. It preserves in full the substance, the examples, and the evidence presented in the lecture, and arranges the argument thematically.

Abstract

Speaking from three decades of experience in grassroots governance, Sowmya Kidambi traces the social audit from a grassroots people driven process in drought-hit Rajasthan to a statutory instrument now written into national law. The lecture argues that a financial audit and a social audit pose two distinct questions of the same rupee: whether it was spent correctly, and whether the spending made a difference. Drawing on the founding struggles of the Right to Information movement, the 2002 Janawad panchayat audit, and thirteen years spent building India's first independent state Social Audit Units in Andhra Pradesh and Telangana, the lecture sets out the process end to end: the prerequisites a social audit demands, the fifteen-day cycle from village calendar to block-level public hearing, and the five safeguards — never auditing one's own turf, no repeat postings to audit the same block/institution, timely funding, sustained village participation, and continuous independent oversight — that prevent an audit unit from being absorbed into the very system it exists to scrutinise. It closes with an account of the method's spread to Kenya, South Africa, Senegal and beyond, and with a caution: a social audit is only as strong as the state's willingness to fund it, staff it, and act upon what it finds.

Keywords: social audit; participatory democracy; MGNREGA; Right to Information; Jan Sunwai; Social Audit Unit; institutional independence; C&AG auditing standards; last-mile delivery

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1. Learning From the Ground

I graduated from the Tata Institute of Social Sciences in 1998, having specialised in urban and rural community development. My fieldwork years, however, had been spent entirely in urban slums (informal settlements), and I therefore arrived with no working knowledge of rural India. My course required a one-month rural placement, and I accordingly wrote to the Mazdoor Kisan Shakti Sangathan (MKSS) in Rajasthan to request a placement with the organisation. The organisation was not, at that time, especially inclined to accommodate urban interns; I believe I was only the second person to have made such a request of them.

My degree proved of little value once I began working at the grassroots. In the classroom, we were taught, through carefully constructed presentations, about poverty, about the Sustainable Development Goals, and about the kind of policy that ought to be framed for the poor. It became apparent to me that those who occupy such rooms, and who determine policy on behalf of the poorest of the poor, have very little understanding of what it means to live a poor person's life. I therefore wrote back to MKSS at the end of that first month and asked to come back to work with them, having recognised that I knew nothing of consequence. I went on to stay for seven and a half years, from 1998 to 2005.

In the course of that first year, I learned to cook on a chulha, to cut firewood, and to draw water from a hand pump; in short, I learned something of how the poor live. It was a severe drought year, and most of the men in the village had migrated in search of work, leaving behind the women, children, and the elderly. Ours was, in all likelihood, the only household in the village that prepared dal, or whatever else was locally available, both morning and evening; most other families subsisted on a single meal a day.

Consequently, whenever I lit the chulha and set the cooker to boil, the sound of its whistle could be heard next door. On one occasion I heard the courtyard door open, and when I went out I found no one there; I returned inside, only to hear two voices murmuring outside. I went out again and found a small boy standing at the door, his gaze lowered and directed everywhere but

at my face, visibly embarrassed, with one hand concealed behind his back. In that hand was a katori. He had heard the sound of the cooker and was hungry, as was his younger sister; even for a child in rural India, the act of asking for food does not come easily. I fed both children. He then extended the katori to me once more, this time on behalf of his mother, who was nursing an infant.

These experiences have shaped my entire professional life. The right to information, and the demand for the right to work that subsequently became NREGA, both emerged from distress that people had experienced directly, and the laws that followed were consequently drafted from the perspective of the people rather than that of the policymaker. One must have lived that life to appreciate how difficult it is for a poor person to access even what the Constitution guarantees them. Nothing that follows in this lecture derives from my degree, from a course at Columbia University, or from having established a social audit institution. The single conviction that has kept me focused throughout is that the last mile delivery ought genuinely to be the last mile for the poor to access their rights.

2. What a Social Audit Is

2.1 A People-Based, Democratic Process

A social audit is, in its entirety, a people-based process; without the participation of the people, no social audit can be conducted at all.

The underlying idea returns to what a democracy fundamentally is: a body of people governing themselves through their representatives. When those representatives, once elected or once installed in positions of power, cease to acknowledge that the other party to this arrangement continues to exist, someone must remind them that the dialogue is required to continue if development is to take place at all. A dialogue presupposes an interface, and an interface presupposes a platform. That platform is, more often than not, constructed from the top down: the citizen is expected to bring the problem to the official, rather than government proceeding to the citizen's doorstep to ask what requires attention.

A social audit constitutes precisely that platform, constructed in the reverse direction. If we are to take seriously the claim that we constitute a participatory democracy, we must construct structured platforms through which citizens can engage with government from the bottom upward. When governments invoke expansive formulations such as governance by the people or governance for the people, it is worth demystifying these terms and asking what each actually requires in practice, and what role government and citizens are respectively meant to play.

While the campaign for a Right to Information law was still under way, the Mazdoor Kisan Shakti Sangathan produced a fifteen-minute film titled *Our Money, Our Accounts*, which was

subsequently presented to the parliamentary standing committee in the course of pressing for the law's passage.

2.2 Complementing the Financial Audit

I am frequently asked why, given that audits are already conducted by the Comptroller and Auditor General, a second form of audit should be necessary, and what, precisely, distinguishes a social audit from a financial audit.

A financial audit conducted by the CAG involves officials examining records, bills, and vouchers within a closed room, scrutinising the process that was followed, and certifying that a given sum was sanctioned, that it has been spent, and that procurement and implementation were carried out correctly. What such an audit does not undertake extensively is a field verification of whether what exists on paper corresponds to what exists on the ground.

A social audit takes those same records into the village and poses a different set of questions: was the building in question actually constructed? Were labourers paid, and paid in full? Did they encounter harassment in the course of seeking payment? It further asks two questions that the formal system otherwise disregards: did the expenditure make any material difference, and did it address what the community actually required? Did the village, for instance, need a road more urgently than a school building, and, if a road was built, where did it begin and end — at the Dalit settlement leading to their fields, or at the sarpanch's house leading to his own land? Such questions are never posed in the course of a conventional audit.

A social audit therefore does not supplant the financial audit; it complements it. Where the financial audit concludes, the social audit begins.

	Financial Audit	Social Audit
Conducted by	Comptroller and Auditor General	A facilitating unit, audited by the gram sabha
Core question	Was the money spent correctly?	Did spending it make any difference?
Setting	In a closed room	In the village, with the same records
Examines	Bills, vouchers, procurement, and process	Was it built? Were labourers paid, and paid in full? Was there harassment?
Verifies	Financial closure on paper — the sanctioned sum against the sum spent	Whether what exists on paper exists on the ground

	Financial Audit	Social Audit
Concludes with	A report to the Public Accounts Committee, discussed or not	A public hearing at which the resolution is stated then and there

Where the financial audit stops, the social audit begins.

Figure 1. One rupee, two questions: how a financial audit and a social audit differ.

3. Where Social Audits Began

The impetus for people's audits originated in Rajasthan, alongside the Right to Information movement, in the mid-1990s.

Labourers had, for decades, worked on drought-relief sites for less than the statutory minimum wage, and were routinely turned away on the grounds that they had not performed sufficient work to earn it. When they enquired how this had been determined by the State, they were informed that records existed. When they asked to see those records, they were told that the Official Secrets Act, 1923, precluded such disclosure. One might consider what it means for a labourer's own attendance to be treated as a secret document: the work performed is secret, and what is owed on paper as against what is actually credited both remain secret. Under such conditions, there is no evident point at which fairness can even be demanded.

How, then, did communities come to recognise the significance of documentation? At one worksite, a labourer who was literate went to sign the muster roll and observed that the mate had recorded twenty-two rupees against his name, while every other labourer was being paid eleven. When he enquired why, the mate drew him aside and offered to pay him the full twenty-two rupees on condition that he disclose this to no one else.

When sympathetic officials granted the members of the MKSS informal access to records, we undertook an audit of the works carried out in a single village, and the findings were extraordinary. Records existed for the construction of a community centre. On visiting the village and enquiring as to its location, residents repeatedly professed no knowledge of any such centre. Eventually, someone mentioned a char diwari (four walls) nearby, which proved to be no more than four walls, without roof, windows, or flooring. According to the official record, the work had been completed in full.

That initial exercise pointed toward the only viable course of action: without access to the underlying documents, the system will invariably characterise the labourer as the party at fault, attributing underpayment to incompetence rather than to its own failure to pay the statutory minimum wage.

When the National Rural Employment Guarantee Act was being drafted by the National Advisory Council in 2005, a single provision born of that RTI experience was incorporated into the Act. Section 17 stipulated that every work undertaken in a village under the programme was to be subjected to a social audit once every six months. Governments at that time had little conception of what a social audit entailed; Rajasthan alone possessed the relevant experience, and no other part of the country did.

Rajasthan also remains, to this day, the greatest challenge with respect to social audits, precisely because its residents understand what a genuine audit accomplishes. The moment a social audit is proposed in its authentic form, panchayati raj institutions and elected representatives object vociferously, and have on occasion staged protests against social audits altogether. The only version they are willing to permit is one in which their own appointees conduct the exercise and select the auditors themselves. That resistance from the political class at the grassroots level is, in itself, a measure of what a properly conducted social audit can achieve, and it is a fact now acknowledged by the Comptroller and Auditor General.

With the incorporation of that single provision into law, social audits were transformed from an instrument of people's mobilisation into a component of the formal system, a transition that required them thereafter to be conducted systematically.

Period	Milestone
Mid-1990s	Rajasthan: labourers paid less than the minimum wage are refused the records that would prove it. The Official Secrets Act, 1923, is invoked. People's audits begin alongside the RTI movement.
First audits	Records show a completed community centre. On the ground: four walls, no roof, no floor.
2001	Janawad panchayat: the first people's audit conducted after the passage of the RTI law. A year is required to obtain the records.
2005	NREGA, Section 17 — every six months, all works undertaken in a village are to go through a social audit.
2010 / 2013	Andhra Pradesh establishes the first independent Social Audit Unit; Telangana follows.
Since	Every state has established a unit. A C&AG task force works on standards across sectors; state units are to be chaired by the Principal Accountant General.

Figure 2. From a village practice to a statutory mandate.

4. Why Social Audits, and What They Require

The underlying aim is straightforward, and I have never understood the resistance to undertaking what is plainly the right course of action. A social audit improves service delivery for the simple reason that, once questions begin to be asked, those responsible for implementation become more careful.

We remain, in general, accustomed to a benign *maai-baap* culture, in which the state governs and the citizen is governed. Within a democracy, that arrangement makes little sense to me. A government servant's salary is drawn from my pocket as a taxpayer, and it is my vote that brings that government into office. Where no space exists for citizens to ask questions, and where officials take offence at being asked, I would respond that such offence is misplaced: answering questions, and implementing the programme correctly, constitute the very substance of the job.

It is worth noting, too, that a social audit is not an exercise in gathering perceptions. We do not enter a village and ask residents how they feel about the health system. Instead, we place the relevant documents in their hands: the amount that is meant to be spent on their Primary Health Centre, its stipulated hours of operation, the medicines that are meant to be provided free of charge, the length of time the doctor is meant to be present, and the number of beds the facility is meant to have. A structured conversation conducted on this basis yields feedback that the system will never generate of its own accord, because within any hierarchy the lowest-ranking employee seeks to satisfy his or her superior rather than the public, and no implementing agency reports on its own poor performance.

The financial dimension matters equally. Prior to the introduction of social audits, the estimated cost of a road in certain locations would run to three times the amount actually spent on its construction: a road costing one lakh rupees to build would be billed at three lakh. The loss in such cases falls upon the exchequer, that is, upon all of us collectively. Governance is everyone's concern, and a social audit is, correspondingly, everyone's concern as well.

Social audits cannot, however, be conducted in a vacuum. Civil society organisations continue to conduct what are termed public audits, in which government participation may or may not be forthcoming and the exercise proceeds regardless. A social audit conducted under government auspices, by contrast, cannot proceed on such contingent terms. Certain prerequisites must be in place, and the absence of even one of them renders a social audit impossible.

WHY SOCIAL AUDIT



Figure 3. Why social audit: the aim, and what it is intended to change.

THE FIVE PREREQUISITES

If even one of these is missing, a social audit is impossible.

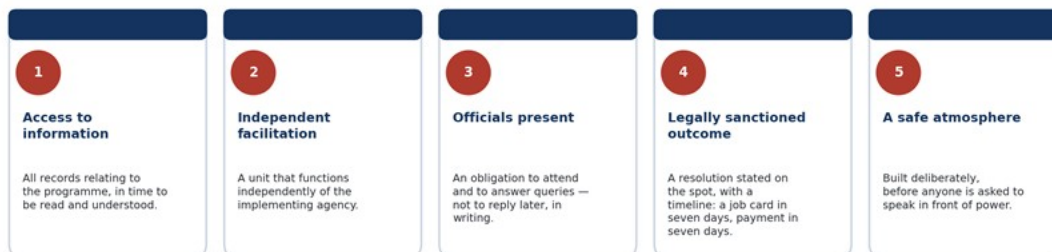


Figure 4. The five prerequisites of a social audit.

4.1 Who Does What

The process is designed to remain independent of the implementing agency in every respect, and the responsibilities of each party are clearly delineated.

Government	Facilitator	Stakeholders
Provide records proactively — Section 4 of the RTI Act already requires this	Procure the records and demystify them	Learn which office holds which record, and how to request it
Create the platform for feedback	Identify and train village social auditors	Verify evidence on the ground: door-to-door, and by physical measurement
Be present at the public hearing, and answer	Create the platform through which people can speak	Assess how an institution actually functions — a school, a Primary Health Centre
Take action on the findings, and upload action-taken reports to a public website	Prepare the reports read out at the gram sabha and the public hearing	Offer feedback, and articulate it within the public forum

Withholding documents remains the simplest means of stalling an audit. The gram sabha, not the facilitating unit, is the auditor of record: every member signs off on the report. “Stakeholders,” not “beneficiaries” — the term must encompass both those entitled to a benefit and those denied it.

Figure 5. Roles in the social audit process: government, facilitator, and stakeholders.

Government's foremost obligation is to furnish records proactively. This ought not to present any difficulty, since Section 4 of the RTI Act already mandates that such information be made available in the public domain; and yet it remains the most difficult aspect of the exercise, both for us and, equally, for the CAG. Stalling an audit is achieved simply by withholding documents. There is no reason why any individual should have to go from office to office merely to locate his or her own name on a muster roll; the number of days I worked and the sum I was paid does not constitute national security data requiring protection behind an administrative login.

Government is further obliged to create the platform for feedback, to be present at public hearings, to act upon the findings, and to upload action-taken reports to a designated public website. With respect to action taken, governments tend to move extremely slowly, adopting the position of are you asking me to discipline my own official? To which the appropriate response is that the official in question ought not to have erred in the first place, and, further, that programmes ought to be designed so as not to place impossible demands upon the last-mile functionary. We are frequently told that it is precisely such pressure of work that accounts for an unsigned muster roll or an incomplete measurement book. The remedy, in that case, is to remove the requirement itself: to specify that measurement books are optional and that payment may be made without measurement, which the government would not agree to do. One cannot issue an order making measurement mandatory and subsequently accuse the auditor of

making an issue of a minor matter. The order originates with government; the situation it creates is merely identified, not caused, by the auditing body.

We deliberately employ the term stakeholders rather than beneficiaries, since an audit must never be confined to those already receiving a given benefit. There exist, equally, persons entitled to a benefit who are not receiving it, and the term stakeholders is intended to encompass both categories and more.

Stakeholders acquire, over the course of an audit, the capacity to access records, and this constitutes a genuine skill. We instruct them as to the appropriate level at which to make each enquiry: for a muster roll, one does not approach the Secretary of Rural Development, but rather the gram rozgar sevak, and, should he decline, the programme officer, proceeding upward through the hierarchy as necessary. We demystify the records for them. They subsequently verify the evidence on the ground through door-to-door checks and physical measurement, and, where an institution such as a school or a Primary Health Centre is under audit, through direct observation of its functioning. They then offer feedback and, where we have succeeded in creating an enabling environment, are able to articulate their observations in a public forum.

4.2 A Safe and Enabling Atmosphere

I wish to be candid about the risks inherent in this work. During my tenure as Director of the Social Audit Unit, we were requested to facilitate a social audit in Uttar Pradesh. Having completed the house-to-house verification, we convened the gram sabha, and residents duly assembled. Some fifteen minutes into the proceedings, the pradhan arrived with his followers, seated himself with a firearm in hand, and asked the gathering to identify precisely what wrongdoing he had committed. Under such circumstances, one may reasonably ask who, among those present, would be prepared to speak.

I have on occasion been told by officials that this reaction is unfair to the exercise, that people ought to be brave, and that our presence and encouragement should suffice to induce them to speak. Yet one is, in effect, asking the poorest and most marginalised individual, frequently a victim of the very wrong under investigation, to speak publicly in the presence of the perpetrator, or of whoever wields power within that village, and subsequently expressing surprise that such a person will speak candidly only in private, to the facilitator alone.

One might imagine being seated before the Chief Secretary, who has summoned you and requested candid comment on where the administration has gone wrong. Very few of us, possessed as we are of considerable privilege and protection, would be prepared to speak up in such circumstances; it is therefore inconsistent to be surprised that a poor person finds it difficult to do so.

This confidence must be built through a sustained process. One works with people over time, builds their confidence, and must be in a position to assure them truthfully that no harm will

follow because one will stand by them. In the absence of that assurance, one is speaking from a position of privilege to someone who possesses none, and demanding of them a courage one does not oneself possess.

5. What Ground Verification Finds

Allow me to offer a single case that illustrates what a social audit uncovers, and what a financial audit cannot.

In 2002, we conducted a people's audit of a panchayat in Rajasthan named Janawad. It was the first such audit undertaken following the passage of the RTI law, and it required a full year merely to obtain the relevant documents, a protracted process that included a gram sevak approaching the high court and securing a stay order against his own government. Once the records were finally obtained, we proceeded to the village and verified, among other works, the construction of a school.

MKSS observes a rule that, while in a village, one eats in the homes of residents: no separate catering arrangements and no daily allowance are permitted. One asks the people to feed one volunteer, and one eats whatever is offered. On this occasion, an elderly woman invited me to her home, a hut so low that one had to bend double to enter, containing nothing of value and nothing to eat but a single makki roti. She remarked that the roti was large enough to be shared, and that she would give me half while eating the other half herself. That was the meal we shared.

Above the chulha, I noticed a pattern of black dots, which I initially took for some local decorative custom, and so I asked what they signified. She explained: "You were verifying that school, were you not? My husband and I both worked on its construction. We have still not been paid, and these dots record the number of days each of us worked, one for him and one for me, marked daily, since neither of us can read or write." Four years had elapsed since the work had been completed. Her name was Gopi, and her husband's name, which I still recall, was Ganesh.

For four years, Gopi had travelled repeatedly between the sarpanch and the gram panchayat in pursuit of her dues, and upon seeing the records in our possession, she assumed that I would finally be able to inform her of what she was owed. I found myself unable to respond adequately, since the document I held had already been audited by the state, and once a work has been so audited, its expenditure is formally closed, leaving nothing further against which to make payment. She had been repeatedly assured that payment would follow. She subsequently passed away. Neither she nor her husband ever received the money owed to them.

6. How It Is Done: The Fifteen-Day Process

Between 2005, when work on social audits first began to be conceived, and 2006, when implementation commenced in Andhra Pradesh, there existed no established basis on which to

build: the law contained only a single provision stating that the gram sabha was to conduct social audits every six months, leaving the question of how, by whom, and through what structure, entirely unaddressed. Andhra Pradesh's experience subsequently became the ground on which the process was developed, and the guidelines, manuals, and rules that emerged from that experience became the benchmark for the rest of the country. Andhra Pradesh established the first Social Audit Unit in 2010, Telangana followed in 2013, and every state government has since established one. I can state, with respect to the international context, that there exists no genuine parallel to this arrangement; India is, in all likelihood, the only country to possess independent social audit units. Whatever its imperfections, a functioning process is now underway.

I am deliberate in my use of the term facilitator. We do not describe ourselves as social auditors, since the auditor, properly speaking, is the gram sabha itself; every member of it functions as an auditor and signs off on the report. The unit's role is to procure the records, demystify them, train stakeholders in verification, create the requisite platform, and prepare the reports that are read out to the auditors within their own village.

THE SOCIAL AUDIT PROCESS

Start to finish, about fifteen days — consolidated digital records now do in minutes what once took teams a year.



Figure 6. The fifteen-day social audit process, from annual calendar to public hearing.

The unit prepares an annual calendar of audits and identifies village social auditors, the majority of whom are drawn from marginalised communities; this is only logical, given that these are the very families who take up employment at MGNREGA worksites. All of our village social auditors are first-generation literates from labouring families, and the great majority of them are transformed entirely by the experience of conducting their first audit. They are capable of holding their own with any official on what ought to have been done, what has not been done, and what needs to happen next; I regard them as my own public policy gurus.

The audit itself takes approximately fifteen days from start to finish, and concludes with a gram sabha in every village at which our findings are read out. This is followed by a single block-level public hearing at which decisions are taken: for each issue raised across the various gram sabhas, the government representative present states the corresponding follow-up action. The Social Audit Unit subsequently uploads the reports to the designated website, and responsibility for follow-up rests jointly with the department that was audited and with the unit itself.

Technological advances have materially altered what is achievable within fifteen days. When I first participated in the MKSS public audits, planning and execution together required a full year, since collecting the data for each work was an exceedingly laborious undertaking: twenty of us would sit in circles with each week's muster roll and a master list, ascertaining whether a given labourer had worked in week one, two, or three, and recording all of it by hand. Today, a consolidated social audit report indicates, for every individual within every family, the number of days worked, the applicable daily wage rate, and the total amount paid in minutes. Technology carries its own disadvantages, but this efficiency gain is a genuine advantage.

The persistent challenges we face, however, are not technical in nature. Stratification within villages is deepening rather than easing; I had hoped that, by this century and with this generation, matters would have improved. Beyond this, there remains a lack of political will, constant political and administrative interference that places an audit unit in a very difficult position, and an absence of time-bound follow-up, which breeds cynicism among the people concerned. Democratic space itself, moreover, is becoming increasingly constrained.

7. Expanding the Mandate

The scope of social audits has, over time, expanded rather than contracted. The Supreme Court has held that social audits may be conducted, *mutatis mutandis*, in respect of any scheme, and the Comptroller and Auditor General has constituted a task force, of which Mr. S. M. Vijayanand, Chairperson of CRISP, and I are both members, to determine how the underlying principles of social audit may be translated into standards applicable across sectors.

Where the mandate originates	What it covers, as set out in the lecture
Law	MGNREGA, Section 17 — a social audit of all village works every six months
Supreme Court directions	Social audit, <i>mutatis mutandis</i> , in any scheme

Where the mandate originates	What it covers, as set out in the lecture
Sectors where it is being applied or extended	The Juvenile Justice Act; the Building and Other Construction Workers Act; social justice schemes; old-age homes; primary health centres; midday meals; the Swachh Bharat Mission; food and grain entitlements; housing
Under discussion	Public verification of electoral rolls — proposed by the Election Commission in 2003, and still being pressed for; public–private partnership projects

Figure 7. The mandate for social audit, as set out in the lecture.

Each of these domains requires a distinct approach. The manner in which one would conduct an audit under the Juvenile Justice Act or the Building and Other Construction Workers Act bears little resemblance to the manner in which MGNREGA is audited, and neither resembles the audit of an old-age home or a Primary Health Centre. Each programme accordingly requires its own sensitisation and its own training regime, a requirement made more pressing by the fact that our village social audit facilitators are first-generation literates who must be familiarised afresh with each new set of records, rules, and verification techniques.

8. Verification on the Ground: Sector by Sector

Our methods are, in essence, straightforward and unremarkable: training village social audit facilitators, verifying records, conducting door-to-door checks, physically measuring completed works, and reading muster rolls and measurement books aloud to the labourers whom they concern. If one compares this with the film of the social audit we conducted in Kenya on the Constituency Development Fund, the process proves almost identical. The method, wherever in the world it is applied, reduces to the same essential task: helping people to understand the records, to understand the programme, and to understand their rights, and then verifying whether those rights have in fact been delivered.

8.1 Swachh Bharat Mission

During a verification exercise under the Swachh Bharat Mission, I asked a woman why she was using her toilet as a storeroom. She took me inside and explained that there was no water connection: if the members of her household went outdoors to defecate, she was not thereby obliged to fetch water for the purpose, but the moment they began using the toilet, she would be required to return to the hand pump some twenty times a day. She asked, reasonably, whether she was expected to manage the household, the children, and outside work, while also carrying

twenty buckets of water daily, observing that, in rural India, it is never the man of the household who fetches water.

When a toilet programme is designed, and its planners congratulate themselves upon the construction achieved, one may reasonably ask whether sufficient thought has been given to what actually renders such a toilet usable. Having fetched water in Rajasthan for years myself, I am well acquainted with the labour that every matki of water represents. Physical verification is therefore not concerned solely with whether a given structure exists, but with everything that structure requires in order to function, including its feasibility.

8.2 Midday Meals

I am not an advocate of large centralised kitchens. A hot meal cooked at the school itself is consumed immediately, whereas food dispatched from a central kitchen two or three hours away, prepared at five in the morning and delivered only at noon or one o'clock, must travel through the heat of the Indian day. Food that is not consumed fresh invites disease, and much of this problem, in my view, is best addressed by correcting local practice rather than by assuming that centralisation constitutes the solution.

One of my social audit facilitators once presented me with a tray of eggs in which the outer rows, on all four sides, held visibly larger eggs than the inner rows. Taking one egg from each, he demonstrated the difference starkly: this, he said, is a six-rupee egg, and this a three- or four-rupee egg. The egg itself is delivered as promised, but its size reveals whether one is, in effect, being charged six rupees for an egg worth only three.

8.3 Proactive Disclosure

A management information system is precisely that: a system designed for managers, accessible only behind an administrative login. What is required instead is a janata information system, one in which data is made available to the people whom it actually concerns. A person entitled to housing under an awas scheme ought to be able to see his or her own position on the waiting list; a person entitled to grain ought to be able to see the entitlement, what was delivered, and what was actually received. There is little reason to withhold such information, unless there is something to conceal.

I remain a strong advocate of proactive disclosure throughout the year, and not merely at the time of audit. Where this is done properly, the role of the audit itself is correspondingly diminished.

9. Public Platforms: Gram Sabha and Public Hearing

At the gram sabha where our reports are read out, the gathering is predominantly composed of women, and this is the pattern one observes across the country: the men migrate, the women remain, and it is the women who are directly affected by these programmes. From a gender perspective, my position is straightforward: if one wishes to resolve a problem, one makes women aware of it, and the problem is, in effect, half solved.

The most instructive feature of the block-level public hearing is the interaction it generates. One has gone from door to door rather than waiting for citizens to come forward; one has placed the relevant information before them; and government responds in public. This, in my view, is what governance at the doorstep actually means. When I am told that governance is being taken to the doorstep, I ask precisely how this is to be achieved. If the process I have described is followed, I concur that the claim is justified; if, instead, citizens are still expected to present themselves at an office with an application, the claim does not hold.

10. International Experience in Social Audits

I have been part of social audit work in Kenya, South Africa, parts of Latin America including Mexico and Brazil, Indonesia, and the process has also taken place in Senegal and Timor-Leste. In both Kenya and South Africa, I was informed at the outset that a public hearing could not be held, that we would be unable to enter a given informal settlement, and that the undertaking was too risky to proceed without incident.

In Kenya, we conducted more than four or five public hearings in informal settlements concerning the Constituency Development Fund, and not a single incident occurred. The Member of Parliament, who had initially said he was uncertain whether he could attend, arrived some fifteen minutes into the proceedings, joined the assembled crowd, and stated that problems did indeed exist, that he was prepared to address them, and that this constituted a genuine platform for dialogue.

In South Africa, we undertook an audit in the informal settlements concerning chemical toilets — plastic moulds filled with chemical agents, which had been placed in settlements that were almost entirely Black, and situated at such a distance from the homes they were meant to serve, that women were being raped and murdered while accessing them. One contractor was being paid substantial sums for their installation, maintenance, and cleaning, and had, on paper, installed two hundred toilets in a single settlement. Prior to the commencement of verification, I instructed the team to affix a small coloured sticker to the roof of each toilet, in a location unlikely to be noticed or removed. When the contractor insisted that two hundred toilets existed and offered to conduct the tour himself, the stickers prevented him from leading us past the same toilets more than once. We ultimately counted one hundred and thirty; seventy were missing, and the contractor was unable to locate them.

The local political leader was present at the hearing and remarked, at one point, that children ought not to play near the chemical toilets on account of the danger they posed. A woman from the community rose and responded that the children played around these toilets while their mothers cleaned toilets in the leader's home, and in the homes of others like her from privileged households in Cape Town, and that, if the problem was to be genuinely addressed, permanent toilets rather than chemical ones ought to be constructed.

No one was prevented from speaking, and nothing untoward occurred. It has been my consistent experience, wherever this method has been applied, that structured dialogue, underpinned by verification and genuine engagement, generates its own conditions of safety.

11. Keeping Social Audits Independent

The most difficult question I am asked is also the most legitimate one: does the state, in adopting a movement, thereby hollow it out, and does the development sector in any case possess the capacity to conduct such work at scale?

Social audits emerged from people's audits, and the underlying principles of the two remain identical; what changes is the identity of the facilitator. Where a social movement or an NGO facilitates the process, it is termed a people's or public audit. Where it is conducted with government's support — understood here as the provision of information and funding, rather than interference — and with the process itself remaining independent, it is termed a social audit. Andhra Pradesh, at one point, proposed to designate social audits as Jan Sunwai; I resisted this strongly in discussion with the then Principal Secretary, Mr Raju, on the grounds that a people's audit must remain precisely that. A social audit may certainly include an open forum or a public hearing, but the two terms ought nonetheless to remain distinct.

My own position is that social movements and civil society organisations can, at most, demonstrate the way forward. There may be one pilot, or ten pilots, but no actor other than government can take such an initiative to scale, nor should any other actor attempt to do so. Therein lies the irony: achieving scale requires government adoption, and this is precisely what has occurred with social audits. Most NGOs operating in Andhra Pradesh and Telangana were displeased with me when I first argued that the audit ought to be independent yet government-funded; but uniformity and scale cannot be achieved when one NGO is occupied with a different project in a given year and another NGO the next. A calendar, and a degree of uniformity, are indispensable. The present process emerged precisely because it was embedded within a government system while remaining independent of that government.

This arrangement constitutes a genuine slippery slope, and I have no wish to suggest otherwise. Most of the institutions that we had hoped would be independent are today demonstrating that they are not. When a unit is housed within government, its co-option becomes, in a sense,

natural. What we had sought instead was the position occupied by the Election Commission, the Information Commission, or the CAG: bodies funded by government, yet independent of it.

For the first time in approximately fifteen years of sustained engagement with the CAG, they have agreed that the social audit unit at the state level will be chaired by the Principal Accountant General. The introduction of the CAG's office into the process confers a measure of independence more or less automatically, since Chief Secretaries have little time to devote to social audit units, and most secretaries, being themselves part of the implementing agency, remain uncomfortable with the audit process. We have long held the view that such units ought to sit closer to the Principal Accountant General than to the state government. How this arrangement develops in practice remains to be seen, but it may confer a measure of independence in the three respects that tend to be controlled where a unit sits under the state: its functions, its functionaries, and its funding.

I spent eighteen years within government, of which nearly thirteen were spent as director of not one but two social audit units at varying points of time. Where one possesses a strong disposition, and the requisite institutional backing, officials tend, in my experience, to leave one alone; I was able to decline instructions I disagreed with and to indicate that, if a matter were to be handled otherwise, another Director should be found. I could remain independent in this respect, which was not the case for my counterparts in other states, and I remain conscious of how unusual the latitude I enjoyed actually was.

Social audits are, further, not confined to direct benefit transfers or beneficiary-driven monetary schemes. They apply equally to services, and to anything in which government holds a direct stake, whether in money, kind, or land. Where government has provided land under a public-private partnership and the hospital constructed upon it is obliged to admit and treat a specified number of patients, that arrangement falls squarely within the ambit of a social audit. The construction of a highway is equally subject to audit; should an expressway collapse, prior scrutiny ought to have taken place. As an increasing number of programmes move toward public-private partnerships in the name of efficiency, public scrutiny tends correspondingly to diminish, which is precisely why it ought not to.

I am also frequently asked whether a consulting firm that advises government should itself be subject to audit. Where a large consultancy is engaged to advise on policy, for instance on the National Food Security Act, we would not audit the firm as an institution; its report, its recommendations, and the sums government paid for them, however, fall within the scope of scrutiny like any other item of expenditure. A representative of one such firm visited our office approximately a decade ago, seeking to know what our social audit had found in respect of the NFSA, evidently anxious that their own findings not contradict ours. Theirs, however, had been a desk review, conducted without any fieldwork whatsoever. Data of this kind yields only data-shaped problems: it will not reveal whether foodgrain actually reached a given school, or

whether that school was obliged to arrange its own transport to collect it from the last point of delivery. For that, one must go to the field.

KEEPING THE UNIT INDEPENDENT

Functions, functionaries and funding are the three things a state controls — and the three that decide whether an audit is real.

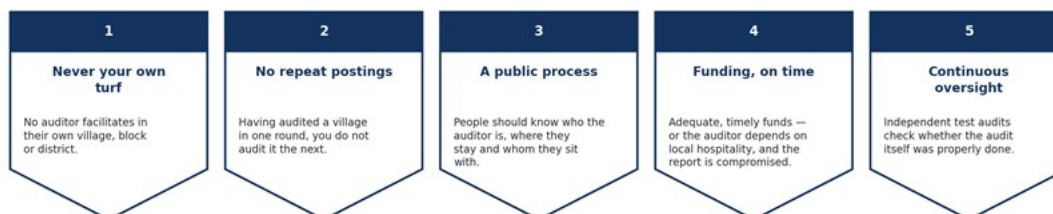


Figure 8. Safeguards that keep a social audit unit independent.

As to what prevents an audit team from itself becoming absorbed into the system it is meant to scrutinise, certain safeguards were built into the design from the outset. A facilitator must not facilitate the audit in his or her own village, block, or district. Having facilitated the audit of a given village in one round, the facilitator ought not to facilitate the audit again the following year. The process must be conducted as publicly as possible: people should know who the facilitator is, with whom he or she is associating, where he or she is staying, and where he or she is taking meals. As I tell our teams, when one finger is pointed at the system, four fingers point back at oneself.

Most critical of all is the independence of the institution itself, and this has a highly practical dimension. Where funds are not released to the unit in a timely manner, the quality of the audit suffers right down to the last mile: a facilitator drawn from a very poor family, unpaid for food on time and unable to bear the expense personally, will inevitably come to depend on local hospitality, and the resulting report may consequently be compromised. Independence, properly understood, requires adequate funding released on time, a sufficient complement of functionaries for a robust audit, and the continuous participation of villagers. Where attendance at the gram sabha falls away and verification ceases to occur, test audits become necessary to establish whether the audit process itself has been properly conducted, and such oversight must remain continuous. The various village- and school-level monitoring committees that exist largely on paper, and remain untrained, cannot be regarded as a form of oversight at all.

This is a challenge that is by no means confined to social audit units; it is, rather, the same challenge confronting institutions from top to bottom, for the very meaning of transparency and accountability, both what it currently signifies and what it ought to signify for citizens, is today being fundamentally contested.

12. An Agenda for CRISP

- Mentor the social audit units, many of which are presently floundering, given that state governments do not particularly attend to them and that directors are frequently appointed without adequate preparation: a retired bureaucrat possesses administrative knowledge but little familiarity with social audit, while a civil society appointee possesses knowledge of social audit but often struggles with administration.
- Develop modules addressing the operational scaffolding — administrative structures, human resource rules, and technical support — which is precisely what most struggling units lack.
- Ensure that every CRISP fellow participates in at least one social audit within his or her own state.

Conclusion: Democracy Between Elections

Without the participation of the people, there can be no social audit, and people participate only where they perceive that their participation produces a tangible difference. If we describe ourselves as a democracy, and believe ourselves to be delivering a sound set of programmes, we ought to possess both the capacity to see delivery through to the last mile and the capacity to receive criticism directly without becoming defensive about it. That, in my view, is how genuine change occurs.

A social audit costs between 0.5 and 1 per cent of a programme's total outlay. Set against that modest figure is the more fundamental question of what governance is ultimately for. If we are unable to deliver to the poorest person in the village, one may reasonably ask what purpose governance is meant to serve.

About the Speaker

Sowmya Kidambi is Director and Chief Executive Officer of the Social Work and Research Centre, widely known as the Barefoot College, in Tilonia, Rajasthan. She was previously Director of the Society for Social Audit, Accountability and Transparency under the Department of Rural Development, first in Andhra Pradesh and subsequently in Telangana, from 2010 to 2023, and was closely involved in establishing and scaling one of the country's first independent social audit institutions.

She completed her master's degree in social work at the Tata Institute of Social Sciences in 1998 and worked with the Mazdoor Kisan Shakti Sangathan in Rajasthan from 1998 to 2005, at the heart of the grassroots movements for transparency, the right to information, and people's participation in governance. She also holds a diploma in Human Rights from Columbia University, NY. She subsequently joined the Government of Andhra Pradesh to institutionalise

social audits under the employment guarantee programme, and has since worked to extend social audit approaches to other welfare schemes and to build institutions and capacities for social accountability in India and internationally, including training and technical assistance on expenditure tracking and social audits with the International Budget Partnership in countries such as Kenya and South Africa. She has served as a member of task forces of the Comptroller and Auditor General of India on auditing standards.