

Social Audit of Flood Relief in Assam

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In a first-of-its-kind initiative, the Assam government will carry out the **social audit of the relief provided to flood victims** this year in order to eliminate corruption and bring transparency in the process. Standard operating procedure (SOP) for the implementation of the social audit has been issued to all districts.

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A **40-point SOP**, comprising the clause of social audit at village panchayat-level, was issued to the district authorities for **management of relief and rehabilitation**, particularly during COVID-19 pandemic. The social audit will be done after the flood. It will find out if the needy had actually received relief and whether appropriate measures were taken to help them.

The social audit will be conducted by **field-level officers of the district disaster management authorities under the supervision of circle officers**. The officers will visit each affected village and conduct the audit in front of the people.

In the context of government project/programme/service, a social audit is an **accountability tool that measures, evaluates, identifies gaps in service delivery and elicits promises to rectify these gaps with the direct participation of intended beneficiaries in this process**. In its essence, social auditing is a monitoring tool that empowers citizens to not only keep a track of utilisation of funds but most importantly gauge the effectiveness of a project/programme/service by looking at its impact, whether the scheme has been beneficial for its target audience and

allows an organisation to evaluate the sustainable roll out of a scheme.

Statutorily, quite a few schemes have made social audits a necessary part of their implementation. MGNREGA is one of the frontrunners in this aspect, with the Act having mandated social audits every six months to monitor whether works are in consonance with the annual village plans. The Department of Rural Development in states like Andhra Pradesh, Telangana and Meghalaya have set up their Society for Social Audit and Transparency which are autonomous institutions that conduct social audits of the scheme. This is in furtherance of the social audit manual of the Ministry which requires every state to set up an **independent social audit unit** consisting of resource persons from the state, district and village as well as experts on relevant themes.