



EMPOWERMENT OF GRAM SABHA THROUGH SOCIAL AUDIT

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Abstract

24 April 1993 is a landmark day in the history of Panchayati raj in India as on this day the Constitution (73rd Amendment) Act, 1992 came into force to provide constitutional status to the panchayati Raj Institutions. The Gram Sabha is defined in Section 2(16) of the panchayati Raj Act, 1992 as a body consisting of persons registered in the electoral roll relating to a village comprised within the area of Gram Panchayat. Grama Sabha which is an entity of constitution of India is legitimized statutory body to do multifaced work at the village level. The main objective of introducing Grama Sabha is to have decentralized planning and evaluation with peoples participation at the grass root level. Transparency and intimacy becomes part and parcel of this institution. The realization that people's participation alone can bring sustainable development through good governance at the base level. Social auditing as an integral part of Grama Sabha that ensures transparency in administration and accountability of Panchayati Raj Institutions. The Gram Sabha enables each and every voter of the village to participate in decision making at the local level. It is a constitutional body consisting all persons registered in the electoral rolls of a village Panchayat. It provides a forum to meet, discuss and analyse the development and administrative actions of elected representatives and thereby ensure transparency and accountability in the functioning of the village Panchayat. In this article, I have discussed various issues related to Gram Sabha with main focus on empowerment of Gram Sabha through social audit.

Keyword: Empowerment, Gram Sabha, Social Audit, Transparency, Accountability.

Introduction

The three-tier Panchayati Raj system constitutes the foundation on which stands the entire edifice of rural development in India. The basic philosophy of Panchayati Raj system is that the villagers should think, decide and act for their own collective socio-economic interests. On 2nd October, 1959, Pandit Jawahar Lal Nehru, the first Prime Minister of India laid the foundations of Panchayati Raj at Naguar in Rajasthan and in 2009, the Panchayati Raj Institutions have completed fifty years of its inception. The Golden jubilee Celebrations were marked with the observance of year 2009-10 as 'The Year of the Gram Sabha'. The Gram Sabha is explained in the context of the Constitution of India as a body of all adult members of a village who has the right to vote; it has been conceptualised as a forum of village people to ensure the accountability of the elected representatives at the village level and has been recommended to act as a watchdog on the working of gram panchayats besides facilitating the rural people's participation in the decision-making processes. So, decentralization in India has taken a huge step with the formation of Gram Sabha as a constitutionally mandated body, which is supposed to play a central role in promoting participatory democracy not only by working as an institutionalized platform to represent each and every section of the community and their needs but also by functioning as a mechanism to monitor and evaluate the development activities carried on by Panchayat. (Anupam Hazra: 2013:3) Gram Sabha acts as a Watchdog for supervising and monitoring the functioning of Panchayat and is authorized to examine the annual statement of accounts and audit reports. All these might have raised the hopes of the people high but the real picture at the grass roots level is little bit different and mixed.

Panchayat is supposed to convene a meeting of all adults of the village and to read out all the financial statements and audit reports of the preceding year and the proposed work programmes for the current year. In contrast nothing worthwhile happens in this direction due to lack of awareness among heads and other officials. It has also been observed that in most of the cases villagers even do not know about their rights and responsibilities which they possess being a member of the Gram Sabha. Even most of the members of Gram Sabha are able to distinguish between Panchayat and Gram Sabha for the knowledge of the village it is mentioned that Gram Sabha is the corporate Body and Panchayat is the Executive body in the Panchayati Raj system. It has been also noted from time to time that citizens participation in the Gram Sabha is not satisfactory and wherever they have participated the outcomes are impressive because it creates pressure on the functioning of Panchayats for the betterment of the village. The fact also can't be denied that these institutions operate in a complex social environment where the issues of caste, class, gender and religion can be seen openly in actual practice the Gram Sabha has not raised to the expectation of the law makers too and even the spirit of constitution of India, the socio-economic and political realities of India with illiteracy, prevailing caste and gender biases, the rigid caste hierarchy and the powerful patriarchal norms are also desired changes. So there is urgent need to discuss the measures to strengthen and empower the Gram Sabha through social audit. In this article, I have discussed various issues related to Gram Sabha with main focus on empowerment of Gram Sabha through social audit.



Define Empowerment

Empowerment in the literature refers to the act of bestowing *power and authority* on some one. Thus, empowerment of Gram Sabha refers to conferring the legal status to Gram Sabha by an Act of Parliament to perform specified role and functions to achieve the mandated objectives. This includes granting to Gram Sabha effectual decision-making power/authority and the power to influence decisions along with economic, social and political necessities. Empowerment, by its very definition, implies an increase in the ability to exercise power. In the process of industrialization and urbanization the villages in India receive lower priority for development in terms of policy, programs, infrastructure, utility services and resource allocation. In the enthusiasm of globalization, liberalization and privatization rural households' ownership, interest and access to natural resources, viz. land, water, forest, minerals, among others, has been jeopardized. Moreover, as the lives of households in villages and urban centers are embedded in a matrix of unequal geographical relations, a significant decrease in this inequality is necessary for an outcome of '*empowerment*' for village households.

Concept of Social Audit

"Social Audit is a process in which, details of the resource, both financial and non-financial, used by public agencies for development initiatives are shared with the people, often through a public platform. Social Audits allow people to enforce accountability and transparency, providing the ultimate users an opportunity to scrutinize development initiatives." (Executive Summary of the Report on Social Audit – Planning Commission, Vision Foundation, oct-2005) Social audit has its origin in corporate world. The origin of social audit can be traced to the writings of Theodore Kreps who in 1940 introduced the term as a concept to measure and appraise the social performance of business. It is also defined as a commitment to systematic assessment of and reporting on some meaningful, definable domain of a company's activities that have social impact. Since 1970s, social audit has been widely used by corporations as a tool to monitor and evaluate the social performance of their businesses. (Carrol A.B. and Beiler G.W. 1975:589-599)

In the context of public expenditure programme, social audit is the process by which details of financial and non-financial resources used in public expenditure programme are shared with the primary stakeholders in order to enforce accountability and transparency in the execution of such programmes. (Vision Foundation: 2005) According to Vij N. (2011), social audits provide the poor with a voice and a platform to actively engage in the participatory governance and ensure accountability in implementation of public programmes. The Comptroller General of India (CAG) in their report on social audits has acknowledged the importance of this form of audit as it performs an important function in verification of outputs and outcomes which are secondary focus of conventional audit. The government auditor further noted that with greater devolutions of funds to local governments and the decentralisation of implementation, primary stakeholders through social audit can play a critical role in verification of deliverables and ensuring accountability of the implementing agencies. (CAG: Report, Government of India: 2010). Through social audit has evolved in the corporate world, in has now been enthusiastically adopted by voluntary organizations and even by governments. In India, civil society organizations like Mazdoor Kisan Shakti Sangathan Parivartan (MKSS), using innovative public hearing forums called Jan Sunwai or public hearing along with Right to Information (RTI), are largely responsible for creating awareness about social audits as an instrument to bring about transparency and accountability and citizen participation in implementation of government schemes. Social audits brings the primary stakeholders within this loop as it makes public authority accountable to the them while at the same time providing valuable inputs to the independent audit agency.

Need for Social Audit

The investment of thousands of crores of rupees made by the Government of India and various national and international agencies, since independence in social development programmes, has not been justified by the impact it has made. Huge gap between the desired impact and the actual impact takes anyone within the Govt. or otherwise to think deeply about the failures. It is high time that the planners get themselves engaged to seek the real cause and the remedy for such failures. The Planning Commission is concerned about this and is keen to address this issue of limited impact of development inputs, in a comprehensive manner. It may be a possibility to make Social Audit a mandatory process for every Development Programme as a policy of Government. However, the Policy Initiative can be made, only after, the state of Social Audit and allied processes in India is documented to and comprehended. Thus, there was a need to study the state of various initiatives made in India and outside India in this regard, for making Development Programmes more sustainable, which would form a base for appropriate policy decisions in this regard.

Statutory Status of the Gram Sabha

The Constitution 73rd Amendment made specific provision for the establishment of Gram Sabha under Article 243G. It defines Gram Sabha as "a body consisting of persons registered in the electoral rolls relating to a Village comprised within the areas of Panchayat at the village level" Accordingly; a Gram Sabha is established for a village or a group of villages and



serves as an Assembly of villagers. Every registered voter in a village becomes a member of the Gram Sabha. Article 243A states that the Gram Sabha may exercise such powers and perform such functions at the village level as the Legislature of state may provide. The size of the Gram Sabha differs from State to State. It generally covers minimum of 1000 and a maximum of 15,000 populations in case it is co-terminus with Gram Panchayats. If Gram Sabha is constituted for every revenue village, it covers a population ranging between 500 and 4,500. It is mandatory for Gram Panchayat to conduct Gram Sabha once in six months and thereby twice in a year to review all developmental activities of the village. Every Gram Sabha meeting is presided over by the 'Pradhan' of respective Gram Panchayat. In the absence of Panchayat Pradhan, the Gram Sabha can be presided over by up-Pradhan or any member of the panchayat.(S.L.Goel and Shalini Rajneesh:2003:71).

Regularity of Meetings

The State Governments have been requested to ensure that the Gram Sabha Meetings are convened once in each quarter preferably on 26th January- Republic Day; 1st May-Labour day; 15th August Independence day and 2nd October-Gandhi Jayanti. *The Government of India decided to observe the year 1999-2000 as the "Year of Gram Sabha"* since it is potentially the most significant institution for participatory and decentralized democracy.

Functions of Grama Sabha

Grama sabha is the basic foundation of the grass root level democratic institution and constitutionary mandated body would perform following 12 functions.

- To examine annual statements of account, audit report, audit note and to seek clarification from the panchayat.
- discuss report on the administration of the preceding year.
- To review programme for the year, any new programme and review all kinds of works undertaken by the gram panchayat.
- To consider proposals for fresh taxation or for enhancement of existing taxation.
- To approve the selection of schemes, beneficiaries location identification and implementation of various development programmes.
- To mobilize voluntary labour and contribution of kind and cash.
- To undertake programmes for adult education and family welfare within the village.
- To promote unity and harmony among all the sections of the rural community.
- To seek clarifications from the mukhia and members of the grama panchayat about schemes, income and expenditure.
- To consider the budget prepared by the gram panchayat and future development programmes plans.
- To maintain a complete register for all development works undertaken by gram panchayat or any other department.
- To approve village plan of action.

Accountability of Gram Sabha

The Gram Sabha is expected to be an epitome of participatory and direct democracy, and is the only body, which should provide valuable inputs to Gram Panchayat to lead local government effectively. At the same time, Gram Sabha is also to act as a watchdog in the interest of village communities by monitoring the functioning of the Gram Panchayat. The idea of involvement and participation of villagers in their development through the institution of Gram Sabha was incorporated in the Village Panchayat Acts passed by some of the provincial legislatures in British India Article 243A of the Constitution introduced by the 73rd Amendment and which is concerned with this institution says that "A Gram Sabha may exercise such powers and perform such functions at the village level as the legislature of a state may, by law provide". The result is seen in entrusting of functions such as to endorse, to recommend, suggesting, to consider annual accounts and administrative reports and audit notes etc. to the Gram Sabha. Implementation of the suggestions and recommendations of the Gram Sabha could be ignored by the Gram Panchayat as these are not binding on the latter.(Barna Maulick:2013:23).

Main Audit Observations of CAG in the Panchayati Raj Institute Accounting System in India:

- Huge central assistance lost due to non-fulfilment of conditions
- No action taken to recover huge amounts of materials from ZP officials for shortage
- Purchases of vehicles made in disregard of government instructions
- Funds released by DRDAs without taking into account the unutilised balances available with the Panchayat Unions
- Scheme funds temporarily diverted to other schemes and to meet establishment expenses of the Panchayat Unions
- Advances given for various purposes for huge amounts lying unadjusted
- Diversion of funds under Indira Awas Yojana and out of Tenth Finance



- Commission Grants Inadequate supply of medicines to rural dispensaries
- Deficiencies in maintenance of Cash Book
- In G.Ps; heavy cash balances maintained
- Receipt of Utilization Certificates (UCs) not watched in majority of GPs
- Unutilised Advances outstanding against executing agencies, Government Officials
- Incomplete works abandoned after huge expenditure
- Procurement of material without inviting Tenders/Quotations
- Irregularities in Muster Rolls, execution of works without AA&TS
- Non-realization of Taxes, Rent and License fee
- Receipts and payments not entered in the Cash Books
- No self-contribution from Village Councils

This state of PRI Accounting is due to the fact that PRI Audit is the State subject and CAG is empowered to play only an advisory and supervisory role. In absence of Quality PRI Accounting and Auditing, funds keep flowing in to PRIs, perpetuating illegal practices and making the PRI System further weak. The condition demands legal provision for making PRI Audit of previously released funds mandatory for release of further funds.

Factors affecting the Social Audit

Social Audit is one such strong measure through which this target can be achieved. 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. Social Audits also allow people to enforce accountability and transparency and thus providing the ultimate users an opportunity to scrutinize all the development initiatives taken by the panchayats. Social Audits are mandatory as per the 73rd constitutional Amendment in 1993, through which the village communities are empowered to conduct social audit of all the development work in their respective villages and the concerned authorities are duly bound to facilitate. Them. Social Audits are expected to contribute to the process of empowerment of the beneficiaries and generate demand of the effective delivery of programmes, special Gram sabha may be arranged to conduct social Audits of all the previous works in addition to ongoing development works in item to discussion in meetings. But it been noted that there are various factors affecting the social Audit like;

- Lack of awareness among Gram sabha members and their rights
- Lack of education at village level
- Dirty politics and infighting at Gram panchayat level
- Lack of interest in people about the village activities due to their livelihood reasons
- Lack of information and awareness about various Government schemes
- Over dependency by villagers on panchayat members.

Benefits of Social Audit

Awareness must be created among the Gram sabha member that social Audit is desirable for bringing transparency, quality is desirable for bringing transparency quality and proper implementation of all the development activities being carried out at village level. The benefits may be cited as under;

1. It will bring transparency and accountability in the functioning of panchayat system
2. It will improve the quality of work and service delivery at all levels
3. It will help improve people's participation at gram sabha level
4. It will create awareness and knowledge among the Gram sabha members about the development works being carried out at village level
5. It will force the panchayat to keep proper records and accounts of the spending made against the grants received from the government the grants received from the government and other sources.
6. Through social Audit all the stakeholders will be able to gain control over the implementation of development works undertaken by Gram panchayat.

Causes of Failure of Gram Sabha

Role of Gram Sabha in Rural Governance Gram Sabha is the only institutional structure available for the exercise of direct democracy. Therefore, it has to be made active to achieve the goals of democracy such as participation, inclusiveness, equity. Many study finds out the Gram Sabha is not functioning up to the expected level because of the following reasons:

- Lack of effective leadership



- Lack of effective administrative support (Block, District)
- Lack of adequate publicity for the gram sabha meetings
- Lack of Assertive Citizenship among the individuals
- Lack of strong political will to strengthen the people's institutions
- Lack of people's participation
- Appalling poverty
- Attitude of bureaucrats
- Inadequacy of people's associations and organisation

Some Important ways for Empowering Gram Sabha

Creating Awareness: Awareness need to be created at village level about the rights and responsibilities of the Gram Sabha members which they are empowered through constitutional Amendments but not making proper use of those. They must be educated and motivated to use their Constitutional rights.

Education: It has been noted that in rural areas the level of education is very low which need to be strengthened through transformations in education especially keeping rural areas in focus.

Right to Information: Right to information Act 2005 passed by the Government has proved to be very successful weapon in bringing transparency and accountability in the functioning of the public bodies but it is not being utilized to its fullest at the village level because of rural people. If the Gram pradhan is indifferent to the village people and functioning as per his own requirements and not ready to give any details of the expenditure made on the development process that RTI Act can help them to know about all the details of the work done. But what is required to be done is to spread awareness, knowledge, benefits and the processes of using act among the rural people.

Regular Meetings of the Gram Sabha: it has been observed in most of the rural areas that the Gram Sabha or ward sabha meetings dose not takes place regularly because of the lack of knowledge among the village or Indifferent attitude of the panchayat members. It is advised that these meeting should be held regularly at least quarterly and the minutes of meetings should be sent to BDPO duly signed by some of the senior Gram sabha members. It is also to be making sure that these meetings take place in a cordial atmosphere and fruitful manner. Supervision by senior village; the supervision of the development works being carried out all the village level should be done ether by senior Gram sabha members or the government itself.

Training of Panchayat Members: it has also been observed that in most of the villages the panchayat members are either un-educated or under educated and are not able to function in effective way as desired in addition to personal greed, internal politics and infighting villages level play an important part in selecting and electing the panchayat members so what is needed is that elected members should be tribal and educated either at district or block level about theie roles and responsibilities towards their Gram sabha and should be motivated to raise themselves above the internal politics being practiced at village level.

Increasing Participation of People: participation of the people should be increase in planning, budgeting and auditing of all the development work to be carried out at village level, and this will create a sense of responsibility for both panchayati as well as Gram sabha in the context of panchayati raj institutions, strengthening peoples participation in the Gram sabha is a critical prerequisite for making panchayats accountable to the people.

Better Coordination among Gram Sabha Members: Due to internal fighting and bad politics as village level it is being observed that there is low level of coordination among the Gram sabha members and the panchayat make better use of that for their greed and selfish works. So villagrs should be education among themselves for the development of their village through panchayat activities.

Capacity Building of Villagers: Because of the socio-cultural reasons and the mindset of being ruled and inability to ask questions in addition ti the feeling among the villagers that Gram sabha meeting are dominated by a few people and sarpanch play an imported role in low representation of the people in Gram sabha. So the capacity building of the villagers needs to be done through education, awareness, training, increased participation in development works and may more so that they are motivated to attend these meetings and can ralse themselves to ask questions from the panchayat in those meetings. This can also be done by regular visits and attending Gram sabha meetings by BDPOs too.



Displaying Information of Notice Board: Gram sabha should demand from the panchayat to display all the information, about the works being carried out or planned in near future, on panchayat notice board time to time so that the members who could not attend the Gram sabha meeting due to one or another reason can have access to all those information.

Poverty Alleviation: According to Multidimensional Poverty Index [MPI] worked out by UNDP & Oxford University, July 2010, about 645 million people [55%] in India are poor. Eight States [Bihar, Chhattisgarh, Jharkhand, Madhya Pradesh, Orissa, Rajasthan, Uttar Pradesh and West Bengal] have 421 million MPI poor. The MPI reveals a vivid spectrum of challenges facing the poorest households. MPI considers 10 sharp indicators viz. Health [child mortality and nutrition]; Education [child enrolment and years of schooling] and Standard of living [electricity, drinking water, sanitation, cooking fuel, flooring and assets]. A global report on poverty eradication of the U.N. Secretary-General shows that economic growth is evident for the progress in China in reducing extreme poverty and raising living standards, whereas India is expected to be home to more than 300 million in poverty out of 900 million predicted to be in extreme poverty in 2015. In this context, empowered Gram Sabha as an institutional body can facilitate its members to demonstrate their collective wisdom to bring about significant transformation in their lives by minimizing incidence of poverty and accessing to facilities of health, education, drinking water, sanitation, electricity, among others.

Exposure Visits: Each district/State should have a list of successful GSs which have been making significant progress and can become role-model for weak GSs. While efforts for capacity building of members and GSs can continue, members of weak GSs should be exposed through study tours to the working of successful GSs where members can share their experiences and learn best practices. Demonstrate the actual operations of GS and GP in the village followed by documentary film or puppet show before rural populations to better understand the key role of GS and GP and member's rights and responsibilities.

Monitoring and Review: Monitoring system must be strengthened at Block level to monitor Gram Sabha-wise progress in respect of number of members enrolled, meetings held, number of members attending meetings, committees formed, meetings held, among others. By year-end while number of members enrolled and attending meeting should favorably achieve the targets, other aspects of GS must show significant progress.

Strategic Actions: 50 years of Panchayati Raj celebration during 2009-10 as the Year of the Gram Sabha' to highlight the significance of the Gram Sabha in self-governance provided opportunity for introspection and revisiting Constitution, Laws, Policies, Programs etc. It reemphasized the need to strengthen the Gram Sabha to ensure transparent and accountable functioning of the Gram Panchayat. During the decade, Gram Sabhas in thousands of villages have witnessed significant positive and encouraging developments because of efforts of the Governments, NIRD, SIRDs, NGOs etc. However, shortcomings and deficiencies revealed by surveys and the World Bank study in the implementation of provisions of the 73rd Amendment need to be remedied successfully by addressing following critical areas to members for empowering Gram Sabha. A Strategic Action Plan needs to be formulated to strengthen institutional infrastructure deploying adequate financial and human resources that can ensure that by end of 2020 all GS and all members are adequately trained to perform their role and responsibilities effectively.

Role of Media: Media is considered to be the fourth pillar of the democracy. But in the present scenario media may not be focusing on the issues related to rural areas to the desired standards. Media should also take responsibility to reach to the rural areas and spread the awareness through their designed programmes focusing on the issues of the rural concerns especially Gram Sabhas. Traditionally, media is not social, rural or Development focused, may be due to consideration of ad revenue, but the productivity of Media Input for Development Systems is much more than many other systems. The Government Policy need be designed to induce the Private Media, the dominant media today to cover Rural, Social issues through policy incentives.

Support may be Provided to Committed and Competent NGOs with Leadership to Play the Catalytic Role: It is an established fact that any CHANGE in any system including the Public System / Domain, needs external intervention. MKSS is an example in this regard. Therefore, the Government Policy need be supportive to NGOs working as catalysts for facilitating the process of information sharing and decision-making at the grass root level.

Continuous Advertisement: There should be continuous advertisements in the Ministry of Panchayati Raj at the Central level, The Ministry of Panchayati Raj and Rural Development at the state level explaining about the need of people's participation in the gram sabha meetings.



Inclusion of Gram Sabha practices in the School Curriculum: The practice, importance of gram sabha should be taught at the primary school and secondary ANS SIRD 50 School levels to understand the concept of democracy among the children and the adolescents who are future citizens of the nation.

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