

Social Audit: Harbinger of Accountability in Governance

Smt. Soma Bhowmick, PhD
Research Coordinator & Associate Professor
Department of Political Science
William Carey University,
Shillong, Meghalaya

Abstract:

Social auditing is a process that facilitates an organization to evaluate and exhibit its social, economic, and environmental benefits to the community and also focus on the limitations of those efforts. The process currently has been considered important for States and Governments as well, hence laws have been enacted. The notion of social audit is of a modern occurrence. Social audit demonstrate and assess an institution's concern about people, environment and about life in our planet. It is an industry account made available annually to portray a set of information about the social projects, payback and actions made for employees, investor's market analysts, stakeholders/ share holders and the neighborhood/ community at large. Governments are today faced with an ever-increasing challenge to be more answerable and socially liable. The public in general is becoming forceful about their rights and entitlements; they want to be clued-up and to be able to impact the governments' decision-making procedures.

Determined demands are pushing the governments across the globe to enhance quality of its performances and evaluate the performances, their realization is a major challenge this is where the use of social audit comes in. Civil Society organizations are also commissioning social audits of various projects and programs of the State to verify the social performance claims of the State, organizations and institutions. In many countries social audits are largely planned and implemented by the state and its bureaucracy. In India social audit is gaining ground as a form of citizen advocacy that is based on the power of knowledge and is grounded in the right to information. Digitization of the processes is also taking place slowly but steadily in many states of India.

The paper is focused on the development of the concept of social audit, the nature, scope and characteristics of social audit, steps involved in social audit, practices in India, issues and challenges that compel the process of social audit.

Key Words: Accountability, India, Meghalaya, Social Audit, Social Responsibility

Introduction: The term *Social Audit* gained gradual popularity since 1950s. It has become a powerful mechanism in the management the accountability process that can augment the institutional/ organizational capacity required to assess their impact on the stakeholders. It is founded on the assumption that democratic local governance, both rural as well as urban should be carried out, as far as possible, with the concurrence and comprehension of all concerned. Social Audit measures the social performance of organizations and institutions to its stakeholders and seeks to improve its future social performance. It is thus a flow process and not an outcome, as rightly considered by the World Bank. Thus, Social Audit is fundamentally to understand, measure, report, and most importantly enrich the competence and efficacy of grassroots governance and therefore it becomes authenticity closely linked with important issues of resource manageability and public administration.

Social Audit is an apparatus through which various government departments can map, administer and gauge non-financial activities and keep an eye on both internal and external upshots of the departments' social and mercantile maneuvers. It allows a perception of the administrative arrangement from the point of view of the teeming millions for whom the very institutional/administrative system is being upheld, authenticated and legitimized.

Social Audit of administrative functions indicates transparent comprehension of administrative structure and its in-house dynamics and their implications for the vast majority of the people, who are not essentially a part of the State or its system or the incumbent decision-making class of the day.

In many countries and in a few states in India e.g. in Meghalaya social audit refers to *a legally mandated process where potential and existing beneficiaries evaluate the implementation of a program by comparing official records with ground realities*. The process of social audit generates an impact upon governance and leads to transparency and good governance in the long run. It attaches significance to the opinion of stakeholders, which counts in the marginalized and the subdued.

Beside other transparency and accountability programs, social audit has come of age and is now considered an important legal, moral, and democratic stipulation, and it remains no longer a choice.

Background, Meaning and Definition: The concept of social audit was pioneered by Charles Medawar¹ in 1972. The social audit movement was first started in U.S.A. Later it gathered momentum in U.K., Japan and a

¹ Charles Medawar, a specialist on medical policy and drug safety. He developed social audits in 1972 as a tool to improve corporate social responsibility (CSR). He is currently a director of a London-based unit, Social Audit Ltd., which is mainly funded by the Joseph Rowntree Charitable Trust.

couple of Western countries. In spite of this development the subject has not yet attained the status of a science in many countries and it is not very popular either.

In India, social audit finds a place in company legislation and only recently Social Audit has received statutory status in a couple of Indian states, Andhra Pradesh and Meghalaya. In India these audits were first made legal in the National Rural Employment Guarantee Act 2005 (or, NREGA No 42, later renamed as the "Mahatma Gandhi National Rural Employment Guarantee Act", MGNREGA).²

Fundamentally what constitutes a social audit is not yet agreed upon. People see it as little more than a classification of social action projects and programs for self-promotion purposes. To some authors and practitioners, it signifies the public revelation of a company's social performance; to others it means internal appraisal of a company's social responsibility operation. Some authors think that social audit is a across-the-board assessment of the way a company fulfills all its duties to its shareholders, customers, employees, and to the community at large. Thus, there is a total incongruity among the scholars as to its precise connotation, and the gears of this innovative concept.

However many consider economist, Howard R. Bowen as the true founder of present day Social Audit. He held *"Just as businesses subject themselves to audits of their accounts by independent public-accountant firms, they might also subject themselves to periodic examination by independent outside experts who would evaluate the performance of the business from the social point of view."*³

Nature and Characteristics: In this sense social audit, helps to taper divergence between vision/ objective and reality; and between competence and usefulness. It allows us to gauge, authenticate, and account for and to progress the social sector performance of any organizational / governmental endeavor, so that the uncared for issues of social bearing may be focused upon. Subsequent to Howard R. Bowen's understanding of Social Audit, its strategic features may be deciphered. Eight unambiguous and crucial tenets have been identified from Social Auditing applications around the world. They are:

1. **Multi-Perception:** Social Audit aspire Aims to echo the point of view or say-so of all involved or affected by the organization/department/project or the program.
2. **All-Inclusive:** Social Audit endeavor to, in due course, give details on all facets of the organizations/government's operations and accomplishments.

² MGNREGA is an Indian labor law and social security measure that aims to guarantee the 'right to work'

³ Bowen, Howard R., *Social Responsibility of the Businessman*, NewYork: Harper and Row, 1953.

3. **Contributory:** Social Audit promotes involvement of the people and all stakeholders and it encourages their contributions that would add values to the process by sharing of their experiences.
4. **Multi-Dimensional:** Social Audit allows stakeholders to share experiences and give pointers on the numerous aspects of the organizations/government's operations and there impacts on the society in general and the neighborhood community in particular.
5. **Prompt and Reliable:** Social Audit intends to generate regular social reporting and consistent statements that are reliable so that the belief and the practice become entrenched in the nature and mores of the organization/government sheltering all the actions.
6. **Comparative Parameter:** Social Audit makes available a channel, whereby, the organization or the state can weigh against its own functioning and accomplishments each year and make a comparative scrutiny against apposite external standards or yardsticks. It can also afford such assessment with organizations doing comparable work and reporting in analogous manner.
7. **Authentication:** Social Audit can make certain that the social reporting and consistent statements are audited by a duly skilled neutral person or agency with no vested interest in the organization. Authentication via social audit by a neutral third party attaches credibility to the work of the organization/government. Proper means and ways are devised to get rid of any conflict of interest while performing any social audit.
8. **Public Disclosure:** Social Audit makes sure that the audited and reviewed accounts and reports are made public to stakeholders and all concerned online or otherwise. These documents are disclosed to the community in the interest of transparency and responsibility towards the society in general.

PRINCIPLES OF SOCIAL AUDIT: Multi-Perception, All-Inclusive, Contributory, Multi-Dimensional, Prompt and Reliable, Comparative Parameter, Authentication, Public Disclosure

The above-mentioned tenets/principles of Social Audit are designed and are intended to achieve ad infinitum superior performances vis-à-vis the preferred social purposes. Hence they are also the PILLARS of SOCIAL AUDIT that are based on certain foundations. The foundation of social audit in any given system is informed by specific *socio-cultural, administrative, legal and democratic setting* that fundamentally forms the particular ecosystem. Such an ecosystem thereby boasts of certain universal principles viz. *Equity, Social Responsibility, Trust, Accountability, Transparency, Inclusive, Care and Public Welfare*.

Objectives, Focus and the Need for Social Audit:

Social Audit looks into the precedence of developmental activities as per necessity, appropriate deployment of funds, compliance of the developmental agenda and pursuits with the declared goals, excellence of service, non-diversion of funds etc. The advantages consist of: Participation of people in growth and developmental

activities to make certain that money is expended where it is essentially required as per set plans and program with the conformity of the stakeholders. It takes care of minimal wastage along with reduced level of anomalies in the utilization of and misappropriation of public funds and thereby trims down corruption. Awareness among people is generated that paves the way for enhanced integrity in the management of public resources. Social Audit instills a sense of community and ownership among the people involved. It therefore builds up the paradigm of governance. The process is expected to be an instrument for the performance of social commitment, entrench transparency and open channels communication of information both ways with utmost sincerity, showing the way to superior sense of responsibility of decision-makers, representatives, managers and officials. The core ideas pertaining to social audit are unswervingly associated to ideas of a democratic system and involvement of the public/stakeholders. Social Audit when put into operation at the grassroots level can secure remarkable possibilities for bettering local governance at the rural and urban locales and can also enhance transparency and accountability of the local bodies, e.g. *urban local bodies* and *gram sabhas* in a country like India.

Social audits have multiple aims. One of them is to evaluate the nature of social and environmental impacts that the organization/government through projects and programs have in the local community/neighborhood. An additional intention is to make a considered opinion of the material and monetary deficit between the requirements of the community and the resources that exist for the growth and development of the local society. An added seek of social audits is to engage the local social service source and other receivers informed of the neediness of the community. One more target is to afford information wanted to perk up the efficacy of programs intended to augment community enhancement.

Social audit needs to recognize and quantify the recurring social benefits of an organization/government establishment, which comprise not only the expenditure and payback internalized to the system concerned, but also those issues and challenges occurring from peripheral factors touching diverse social slices. It also facilitates the organizational policy, approach and relevant practices and whether they are in consonance with pertinent social principles. Another requisite is to grant access to in a most advantageous approach to all social assurance, germane information about the objectives and ultimate goals of an establishment, its guidelines, programs, accomplishments and the end-product i.e. hand-outs those avowed objectives. A social audit process streamlines all pertinent information required for a proposal of public accountability and public decision—making regarding capital choices and social resources allocation.

A State or a business project is associated with not only an in-house community but also with external public. The contemporary conglomerates are growing even more influential and they hold a formidable sway over

colossal resources. This supremacy needs to be utilized with responsibility and should not be manipulated uncaringly so that they find their way to disruptive activities. Per se its impression over society cannot be disregarded. It not only has an effect on the society but also invents tribulations for the Government. Thus, social audit has become an essential of the day it longer remains a choice. As was said rightly “*This is a matter not of ambition*”, Prof. Galbraith says “*but of necessity*”. In the process social auditing produces a bearing upon governance. It appreciates the say-so of the otherwise voiceless teeming millions of a state – the stakeholders, including unimportant / underprivileged sections of the society. Social auditing is commissioned with the rationale of *enhancing local governance*, predominantly for intensification of answerability and transparency in local bodies; thereby it acts as a catalyst for bringing about social change. It ensures that in democracy, the authority of decision-makers should be exercised as far as possible with the sanction and appreciation of all concerned. Another aspect of a social audit is that it enables the evaluation of the physical and financial fissure linking requirements and the availability of resources for local development. Today, at the times of the *Internet*, and with a *Knowledge Society*, there is too much of information doing the rounds, it has become imperative to make the stakeholders, beneficiaries aware about the providers of local social and productive services, the flow of information both ways aids in trust building. It also augments worth and success of local development programs by analyzing key policy decisions without overlooking stakeholder’s wellbeing and main concern, predominantly of the rural poor. In the process a proper Inference can be made of the opportunity cost for stakeholders/ beneficiaries of not being able to entrée public services. Social Audit has a definite role to play in the enhancement of grassroots democracy by way of empowering the disempowered and bringing about positive and definite changes in the social fabric and what shall be the nature of political and social discourse in the country as a whole.

In view of the above analysis, the *Focus* of any social audit in any sector will be on certain vital areas. *Ethically*, there shall be threadbare scrutiny of the organization’s/government’s policies, how are the policies reflected in the day to day activities of the administration or whether they are being undermined. *Staffing* pattern is crucial in public administration, organizational, governmental, local or otherwise—the guidelines in terms of being non-discriminatory, fair and equitable, rewarding, training, and development of staff resources. Care for the *Environment* is crucial in today’s fragile ecosystem. Any social audit shall spot its light on the organizational/governmental policies relating to care and preservation of the environment, waste management and disposal, cleanliness and damage diminution of the environment, if any, these factors shall inform the score sheet of the audit. *Human rights* records of an organization/enterprise/government are critical. A social audit shall take pains to study any violation of human rights within the organization/enterprise/government in its functioning and ensure that there are no human rights abuses, or contract, do business with or sustain any

organization that desecrate human rights. The center of attention is the **Community**. A social audit will also take into consideration policies relating to the local community that the organization/enterprise/government follows. It would decipher community association; such course of action might, e.g. comprise community collaboration or a district or a village project, and assessment will be made during the social audit to make certain that there is conformity. The Community resides within a **Society** and the policies/guidelines of an organization/enterprise/government relate to the society as a whole, the audit shall be on the specific manner in which the projects and programs would try to advance or be of advantage to the society. **Compliance** with statutory and legal satraps is critical for every organization/enterprise/government to remain in the reckoning. Social Audit about health and safety standards, conformity to employment/labor laws, observance of environmental laws and guidelines, criminal law and, of course, fulfillment of financial and tax laws are important focus.

Steps in Social Audit:

A typical Social Audit Process shall involve certain steps:

- **Identification of the Purpose and Goals** is the 1st level. The purpose and goals of the organization/enterprise/government department needs to be comprehended lucidly and it is necessary to have a clear understanding so as to avoid any conflict in any later stage.
- **Definition of Program Performance Indicators** needs to be stated with clarity. They must be understood and accepted by all. Identify stakeholders with a focus on their specific roles and duties. Social audit process will involve multi-level stakeholders from execution stage to direction level. The key stakeholders would be are : beneficiary group, Community Based Organizations/ Civil Society Organizations/ Non Governmental Organizations, Local Government Bodies e.g. Panchayats and Urban Local Bodies, Government Officials, media representatives, policy makers and other over-sight institutions. It is principally crucial that marginalized groups, that are customarily barred, have an expression on local development matter and activities and have a say on the tangible performance of the organization concerned.

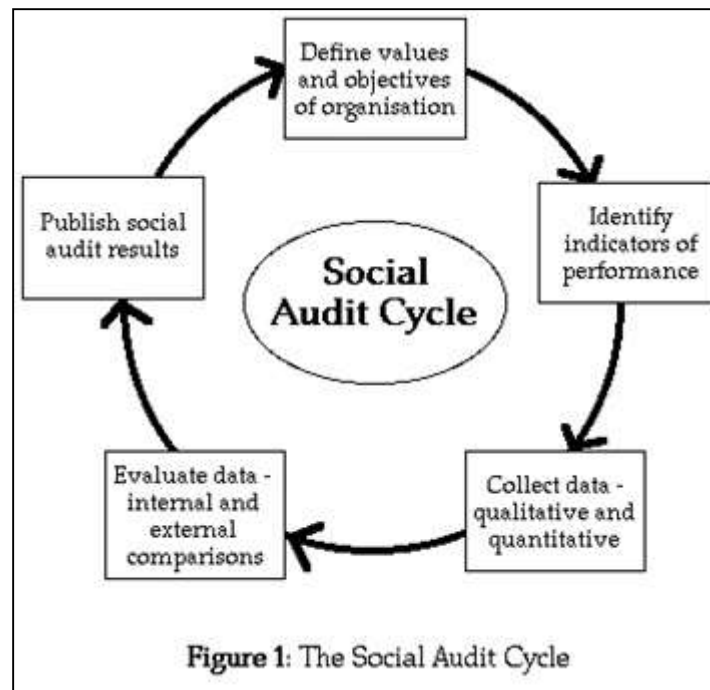


Figure 1: The Typical Social Audit Cycle⁴

- **Qualitative and Quantitative Data** must be collected by stakeholders on a regular basis. The data needs to be collated and followed-up at review meetings with stakeholders. They need to discuss further actions, activities and present their viewpoints, renew commitments on modifications and concur on future course of action as suggested by the stakeholders.
- **Comparison of Data** both internally and externally is the next critical step in the social audit cycle. This comparison may be left a group of local people on whom the larger group has confidence. It may include elderly people, teachers and others who are committed, independent and neutral, they may be involved in the evaluation, verification and comparison of the data and information so collected and collate them both internally and externally.
- **Publishing of Results** of the audit is the final culmination of the cycle. The conclusions of the process of social audit are made public and shared with all local beneficiary/ stakeholders. This promote transparency and answerability in public life where public money is involved, it also builds trust. Such a report of social audit is in the public domain so that all concerned can access it whenever they feel the necessity. In addition, significant resolution and assessments are published in print form and also communicated orally.

Social Audit and Social Change in India: The idea of Corporate Social Responsibility (CSR) followed by corporations worldwide set the foundational tone of social audits; however isolated processes of social audits can hardly be a stand-alone mechanism for social change. Social Change will evolve over long periods of time.

⁴ <http://www.drishitias.com/>, Drishti The Vision Foundation, (A unit of VDK Eduventures Pvt. Ltd.)

But social audits makes definite contributions towards evolving social change in the long run, they endorse a vibrant public and aid the marginalized to exercise their constitutional rights in a tremendously inequitable society. Many live without any access to modest health care facilities, employment avenues or education. In such a societal set up, communities can build grassroots power and claim their entitlements and their rights to participatory politics this definitely contribute towards democratization of the society and improve lives of the underprivileged people. In India, social audits were first made legal in a 2005 Rural Employment Act and government also notified the *Social Audit Rules* in 2011 under the MGNREGA Act.

Social Audit Practices in India: Social Audit acquired importance principally after the 73rd Amendment of the Constitution of India relating to Panchayat Raj Institutions. The 73rd Constitutional Amendment had empowered the *Gram Sabhas* to conduct Social Audits inter alia their other functions. The Comptroller and Auditor General of India do not have the power to conduct auditing of the accounts of the Panchayati Raj Institutions and the Urban Local Bodies in India but has been recently approved by this public finance watchdog of India. The country has no single central legislation that makes social audit mandatory. With the enactment of the Meghalaya Community Participation and Public Service Audit Act, 2017, the State of Meghalaya has become the 1st State in India to have legislated for Social Audit. The said law is intended to enable the citizens of the state to participate in the developmental exercise by infusing an component of transparency and accountability in governance.

The mechanism of social audits started to take roots in government arrangement in Indian since 2005. The National Rural Employment Guarantee Act (since renamed the Mahatma Gandhi National Rural Employment Guarantee Act or MGNREGA) mandates social audits under section 17 regularly, i.e. at least once every six months. Since then, social auditing has become a popular feature in practically all social sector government programs. This apparatus was pioneered by the Mazdoor Kisan Shakti Sangathan (MKSS) in Rajasthan in the mid 1990s, and then public hearings on the review to place accountability demands on the government were common. The MKSS social movement tirelessly campaigned to mobilize support for a Right to Information (RTI) Act and a job guarantee scheme, whereby "*Transparency*" came up as "*a big spinoff*". People become aware and empowered to probe elected representatives who attend social audits recurrently whether or not during elections.

In India, now the most apposite establishment for social audit is the *Gram Sabha*, across the country that have implied powers circuitously authorizing *Gram Sabhas* to carry out social audits inter alia other functions. The *Gram Sabhas* are like 'watchdogs', they are empowered by the *Panchayati Raj Act* in most States to observe and scrutinize the performance of the elected members of the *panchayats* and government functionaries, and consider the annual statement of accounts and audit reports. As an off-shoot the process of social audit enables a citizen of a Gram Panchayat to review the socio-economic and environmental impacts of a project/program along with

considering the views of all the stakeholders that may include employees, clients, volunteers, funders, contractors, suppliers and local residents who are all interested in the project/program/scheme. India being a welfare state, huge amounts of public funds and tax-payers money is expended on several flagship programs and policies that are implemented for the assistance of people. Controlling authority are the politicians and bureaucrats/Babus of various categories who have the power over the implementation of the plans/programs/projects/policies, herein comes the social control over withdrawal and usage of this fund through the process of Social Audit. Social Audits are now extensively acknowledged as an indispensable procedure to deal with corruption and reinforce answerability in government service delivery arrangement. There is lack of political will and deep-rooted vested interests to postpone the administration of social audits by most Indian states, notwithstanding these being in place since 2006. However, Andhra Pradesh has shown the way. The state has set up the Society for Social Audit and Transparency, an autonomous body segregated from state prying eyes. Over the years, contractors and middle men have been eliminated. *The Andhra Pradesh model is undoubtedly a success, with more than 3,200 social audits and more than 38,000 disciplinary cases brought against officials involved with the jobs scheme. Hundreds have been suspended or punished. In the past three years, the team has been able to recover almost a quarter of the \$24m of irregularities detected.*⁵

MGNREGA in some states like Telangana is digitally scrutinized. Physical audit is performed through a system of Social Audit and the images of worksites are captured via camera/mobile cameras and uploaded online nonetheless physical verification is necessary to rule out any corrupt practices. Recently, Meghalaya became the first state in India to legislate a full fledged law on Social Audits i.e. Meghalaya Community Participation and Public Service Audit Act, 2017.

The Meghalaya Community Participation and Public Service Audit Act, 2017 will have far reaching effect as far as service delivery mechanisms of the government are concerned. In the state, quite a few irregularities under MNREGA have been brought to light. FIRs have been filed against certain grassroots functionaries, like the Rangbah Shnong/Village Headman for not being able to make available an account of the execution of the right to work scheme. Findings of Social Audit have done away with accused field personnel, thereby enhancing transparency and accountability in governance.

Social Audit is a useful contrivance to uncover slip-ups, misdemeanor and embezzlement in critical fields like Education, Healthcare, Employment, Women Issues etc. that touch upon social life of a society/community. Meghalaya is a matrilineal state where traditionally only men have been running the show. The present act authorize the addition of at least two women in the Social Audit committees (section 11 (3) (iv)). The goal of

⁵ Mehrotra, Santosh, *The Government Monitoring and Evaluation System in India: A Work in Progress*, Washington: World Bank, 2013

the act is to appraise dispensing of public services and execution of government plans/schemes/projects/programs through the involvement by the government as well as all the stakeholders. Educating and making the citizens aware about their rights and privileges through the process of social audit is crucial too. It will augment ownership of the citizen in the developmental processes/initiatives taken up by the State of Meghalaya. However not much progress has been made by the State Government to notify any rules in the first place, without which the act cannot be put into practice at the ground. A lot of work remains to be done, appreciation about the significance of social audit by the village/locality social audit committees will be decisive and the dynamic participation of the citizenry will be noteworthy, this remains to be seen at the ground level in Meghalaya.

Pitfalls in the process of Social Audit:

The problems in social audit veer on the following:

Social welfare programs are executed to fetch social changes, which is a long term goal. They are not plain dimensions of efforts put in and yield retrieved. The patience and positive approach will generate fruits in terms of democracy and social change and development. Long term benefits and costs of the social change needs to be considered. The implementation system of any such scheme is important for the success of a social audit.

Not necessarily all social welfare programs would be well designed and they might not delineate the problem at the initial stage. They might not pursue a variety of interrelated social issues. A plan for rural health, should concurrently aim to develop rural education, sanitation, drinking water, housing, nutrition, pollution, agriculture, trade, industry etc. and not just one facet of rural facelift.

In many cases the lack of sufficient data/information for organizing a social welfare plan/program can generate challenges for conducting the process of social audit. Previous accounts and information are traditional sources of information and as such shall not produce results. A methodical and purposeful social welfare program/scheme has to be grounded on in-house assessment coupled with most up-to-date statistical methods and methodologies.

The bearing of social plans/programs is not possible to be evaluated instantaneously specific gestation period after which its impact can be assessed, hence a process of social audit has to adapt to such situations.

The **Key Benefits** of carrying out a social audit are:

Social and ethical effects are observed and, where suitable, upgrading of the operation of any plan/program is agreed upon. Stakeholders can perceive what the organization/enterprise/government is achieving and this, consequently, will build stakeholder loyalty and admiration. The organization/enterprise/government can follow its accomplishments in terms of giving it back to the society/community. A community trust base builds up, as in most cases, businesses and individuals have a preference to support organizations that are known to be ethically, environmentally and socially sensible. Workers/Staff in all probability will take pleasure in their work thereby augment the development of ownership. Awareness about job security and dedication to the organization will take deeper roots and fusing to its vision, values, ethics and mission – all of which can be substantiated through the process of social auditing.

A process of social audit has several positive off shoots that helps democratizing a society in the long run. It assists the community with planning along with lending its support to a democratic approach among the local community. It promotes community participation and thereby instills a sense community involvement and upliftment of the poor or disadvantaged and the ordinarily marginalized. It enhances decision-making and promotes sharing of the responsibilities among the local community. Social audit supplements with human resources growth and development. In the longer run a social audit process helps in locating potential areas for carrying out the socially productive programs.

Conclusion: The purpose of conducting Social Audit is not to find fault with the individual functionaries but to assess the performance in terms of social, environmental and community goals of the organization/enterprise/state/plan etc. It is a way of measuring the extent to which an organisation lives up to the shared values and objectives it has committed itself to. It provides an assessment of the impact of an organization's non-financial objectives through systematic and regular monitoring, based on the views of its stakeholders. Level of information shared with and involvement of stakeholders, particularly of the rural poor, women, and other marginalized sections.

In a country like India, steadfastness, sincerity and unambiguous responsibilities for follow up actions by elected members of the *Gram Panchayat* goes a long way to ensure a decisive process of social audit because one of the significant traits of social audit is the association of strategic catalysts in the process. To increase awareness and to educate people about the process and the purpose of social audit organization of consistent mass campaign is very critical. India is a large country with large chunks of population residing in rural settings, for the education and the training of the underprivileged sections of this populace institution of a team of social audit professionals is imperative. It is fundamental that such training module include within its

parameters topics like social auditing methods administering and put in order social audit reports, and presentation at *Gram Sabha* gatherings.

With enhanced involvement, inclusiveness, articulation of accountability, responsiveness and transparency by implementing agencies or local institutions, with a declared purpose of making an impact on their socio-economic status and to be useful. The adoption of the process of social audit and the realization of its values in democratizing the society as a driving force towards an inclusive set up is being appreciated at a broader scale across the globe.

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