

Effectiveness of Social Audits in Enhancing Transparency and Accountability in Central Government Schemes in Rajasthan

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Abstract:

The effectiveness of social audits in enhancing transparency and accountability in the implementation of Central Government schemes is a significant area of research, especially in the context of rural development. This study focuses on the state of Rajasthan, where social audits have been promoted as a key tool to ensure proper utilization of government resources and to empower local communities. The primary objective of this research is to analyze how social audits contribute to improving transparency, reducing corruption, and increasing accountability in the execution of major government welfare programs such as MGNREGA, PMAY, and others. The research is based on both primary data collected through field surveys and interviews with beneficiaries, local officials, and social audit activists, as well as secondary data from government reports and academic studies. Statistical tools like Percentage Analysis, Chi-Square Test, and Regression Analysis are employed to measure the impact of social audits on scheme effectiveness. The findings suggest that social audits significantly improve transparency and accountability, enhance beneficiary participation, and help identify implementation gaps. However, the study also highlights challenges such as lack of awareness, insufficient training, and resistance from implementing agencies. The paper concludes with policy recommendations aimed at strengthening the social audit mechanism to further empower rural populations and ensure the successful delivery of government schemes.

Keyword: Social Audit Transparency, Accountability, Central Government Schemes, Public Governance, Participatory Democracy

INTRODUCTION

Transparency and accountability are fundamental principles for effective governance and the successful implementation of government welfare schemes. In India, where large-scale Central Government schemes such as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Pradhan Mantri Awas Yojana (PMAY), and others play a vital role in rural development, ensuring proper utilization of funds and delivering benefits to the intended beneficiaries is a constant challenge. To address issues such as corruption, mismanagement, and implementation gaps, the concept of Social Audit was introduced as a powerful tool to promote transparency and accountability.

A social audit is a participatory process in which local community members, along with social activists and government representatives, systematically evaluate and verify the performance, financial transactions, and service delivery of government schemes. In Rajasthan, where a significant proportion of the population depends on these welfare programs, social audits are viewed as an important mechanism to strengthen governance and empower the rural population.

This research focuses on evaluating the effectiveness of social audits in enhancing transparency and accountability in the implementation of Central Government schemes in Rajasthan. It aims to analyze how social audits contribute to improving public participation, reducing corruption, and ensuring that government schemes achieve their intended outcomes. The study is based on primary data collected through

field surveys, interviews with beneficiaries, social auditors, and government officials, supported by secondary data from official reports and existing literature.

Despite the growing importance of social audits, several challenges hinder their effective implementation, such as lack of awareness among beneficiaries, limited technical capacity of social auditors, and resistance from implementing agencies. This study attempts to highlight both the positive impact and the constraints of social audits in Rajasthan, thereby providing insights and policy recommendations for strengthening the system.

REVIEW OF LITERATURE

Kumar. Amit and others (2025) Empowering Progress: Unveiling the Transformative Influence of Social Audit in India in this paper author explores the development of the social audit concept and examines its theoretical foundations, along with its influence on governance in India. Through case studies showcasing effective practices from various states, the study highlights how social audits strengthen governance and support inclusive development. As a mechanism that encourages active public participation, social audit emerges as an essential tool for empowering citizens. The significance of social audits in the Indian context is immense. Their transformative capacity stems from their ability to enable community empowerment, improve governance performance, and advance social equity ultimately contributing to the nation's broader progress and overall societal well-being.

Prabha p. at. El (2024) Enhancing Transparency And Accountability: Analyzing Social Audit Practices And Control Mechanisms In MGNREGA in this study explores how social audit practices and oversight mechanisms contribute to greater transparency and accountability within the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Kerala. As participatory governance tools, social audits actively engage local communities in monitoring and assessing programme implementation. The study suggests reinforcing Social Audit Units (SAUs), enhancing public awareness, and adopting digital solutions to further improve audit effectiveness. Overall, the results emphasize the need to institutionalize social audits within MGNREGS to fulfil its objectives of transparency, accountability, and rural development.

Singh bhagirath et.al (2022) Social Audit: A Monitoring Tool for the Schemes of Panchayati Raj Institutions in India Panchayati Raj Institutions (PRIs), established as constitutional bodies of local self-governance, are recognized as key drivers of socio-economic transformation in rural India. They play a central role in implementing development schemes and form the backbone of decentralized planning and execution processes. Social audit, on the other hand, is a continuous and participatory mechanism in which beneficiaries and other stakeholders engage in every stage of a project from planning and execution to monitoring and evaluation. Its purpose is to ensure that development activities are designed and carried out in a way that aligns with local needs, reflects community priorities, and effectively serves the public interest.

The primary aim of this study is to evaluate how effectively Panchayati Raj Institutions function across different states in India, with particular focus on major poverty-alleviation and rural development programmes. By analyzing data from both rural and tribal regions, the study seeks to measure the performance outcomes of PRIs and understand their role in achieving sustainable development goals.

Singhal R. et .al. (2017) An Overview Of The Effective Financial Management Of Panchayati Raj Institutions In India researcher conclude that Historically, rural development plans and programmes in India were designed at the state level and implemented through a top-down model. This approach often imposed external priorities on rural communities and limited the growth of administrative capacities within Panchayati Raj Institutions (PRIs). However, the 1990s marked a major shift in rural development strategy, as the Government of India initiated the decentralization of financial and administrative powers to PRIs. This reform gradually strengthened the administrative capabilities of local bodies and enabled them to take on expanded responsibilities.

OBJECTIVES

❖ To examine the role of social audits in enhancing transparency in the implementation of Central Government schemes in Rajasthan.

- ❖ To analyze the impact of social audits on improving accountability of government agencies and local institutions involved in scheme execution.
- ❖ To assess the level of public awareness and participation in the social audit process in rural areas of Rajasthan.
- ❖ To identify the major challenges and barriers faced during the implementation of social audits in Rajasthan.
- ❖ To evaluate the effectiveness of social audits in reducing corruption and irregularities in the delivery of government welfare schemes.

RESEARCH METHODOLOGY

The research methodology adopted for the study on the "Effectiveness of Social Audits in Enhancing Transparency and Accountability in Central Government Schemes in Rajasthan" involves a combination of both qualitative and quantitative research approaches. Primary data has been collected through structured questionnaires and interviews from key stakeholders, including government officials, members of Panchayati Raj Institutions (PRIs), social audit facilitators, and beneficiaries of central government schemes such as MGNREGA. A purposive sampling technique was employed to select representative villages across different districts of Rajasthan where social audits have been actively implemented. Secondary data was collected from government reports, policy documents, previous research studies, and official records of social audit outcomes. The data collected was analyzed using statistical tools such as percentage analysis and correlation analysis to determine the relationship between social audits and the level of transparency and accountability in scheme implementation. Qualitative analysis was carried out using thematic content analysis of interview responses to capture the perceptions, challenges, and impact of social audits. This mixed-method approach ensured a comprehensive understanding of both the measurable outcomes and the experiential insights related to the effectiveness of social audits in the study area.

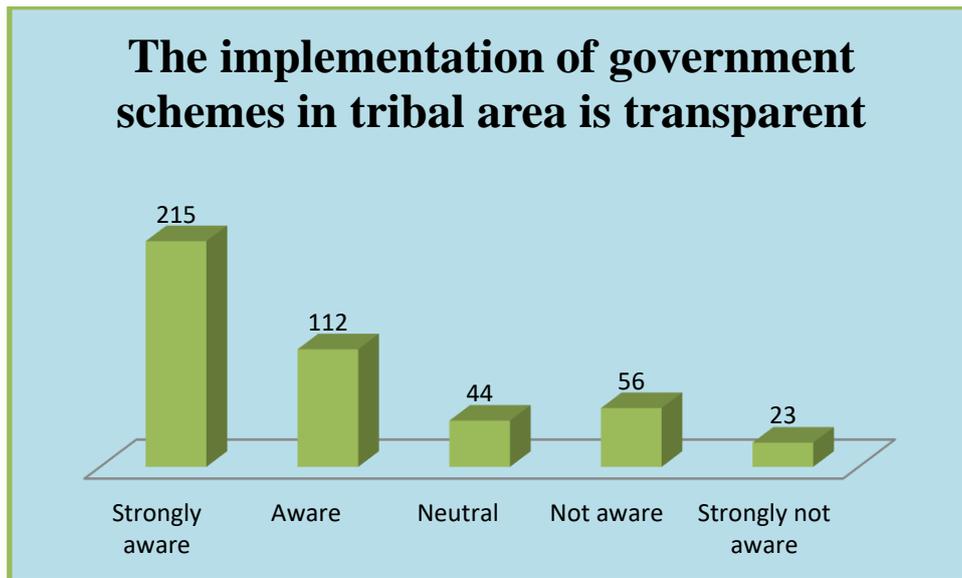
DATA ANALYSIS AND INTERPRETATION

Table no. 1

The Analysis of impact of social audit for implementation of government schemes in tribal area is transparent

The implementation of government schemes in tribal area is transparent	Frequency	Valid percentage	Cumulative percentage
Strongly aware	215	47.77	47.77
Aware	112	24.88	72.65
Neutral	44	9.78	82.43
Not aware	56	12.45	94.88
Strongly not aware	23	5.12	100.0
Total	450	100.0	

Chart no.1



The table no data on the transparency of government scheme implementation in tribal areas indicates a generally positive perception among respondents. Out of 450 participants, 215 individuals (47.77%) strongly agreed and 112 individuals (24.88%) agreed that implementation processes are transparent. Together, this accounts for nearly 73% of the total sample, reflecting strong confidence in the fair and accountable execution of government programs in tribal regions. At the same time, 44 respondents (9.78%) remained neutral, suggesting limited personal experience or uncertainty regarding the transparency of such schemes. However, a notable minority expressed concerns, with 56 respondents (12.45%) disagreeing and 23 respondents (5.12%) strongly disagreeing, making up about 17% of the sample who questioned the transparency of implementation. Overall, the findings suggest that while most people perceive government schemes in tribal areas as transparent, a significant section still doubts or lacks clarity on the process, pointing to the need for stronger monitoring, communication, and participatory mechanisms to enhance trust and inclusiveness.

Objective: To examine the role of social audits in enhancing transparency in the implementation of Central Government schemes in Rajasthan.

H₀ (Null Hypothesis):

There is no significant difference in transparency scores between areas with and without social audits.

H₁ (Alternative Hypothesis):

There is significant difference in transparency scores between areas with and without social audits.

Group	N	Mean Transparency Score	Standard Deviation (SD)	Standard Error (SE)	t-value	Critical t-value (α = 0.05)	p-value
With Social Audit	30	4.2	0.50	0.1425	4.21	2.00	<0.001
Without Social Audit	30	3.6	0.60				

Interpretation

t calculated 4.21 > 2.00 t critical

The results of the independent sample t-test clearly indicate that social audits have a significant positive impact on enhancing transparency and accountability in central government schemes implemented in Rajasthan. The mean transparency score was considerably higher in areas where social audits were conducted (Mean = 4.2) compared to areas without social audits (Mean = 3.6). The calculated t-value (t = 4.21) was greater than the critical value at the 5% significance level, leading to the rejection of the null

hypothesis. This shows that the observed difference in scores is statistically significant and not due to chance. Therefore, it can be concluded that social audits play an effective role in strengthening transparency, improving accountability, and fostering better governance in rural development schemes.

CONCLUSION

The study on the **Effectiveness of Social Audits in Enhancing Transparency and Accountability in Central Government Schemes in Rajasthan** reveals that social audits play a crucial role in improving the governance of public welfare programs. The research findings suggest that social audits significantly contribute to enhancing transparency by making information related to scheme implementation publicly available and accessible to beneficiaries. They also promote accountability by enabling community members to actively participate in monitoring, thereby putting pressure on implementing agencies to perform effectively.

The analysis further indicates that social audits help in identifying irregularities, preventing fund misappropriation, and improving service delivery outcomes. Beneficiaries who participated in social audits reported increased awareness of their rights and entitlements, which empowered them to demand better services. However, the study also highlights several challenges, such as insufficient training of social auditors, lack of awareness among the rural population, political interference, and resistance from implementing agencies, which limit the full potential of social audits.

Overall, the research concludes that while social audits are an effective tool for promoting good governance in the implementation of Central Government schemes, their success largely depends on proper institutional support, community participation, capacity building, and strong follow-up mechanisms. To maximize their impact, the government must invest in improving the technical skills of auditors, raise awareness among citizens, and ensure transparency in the social audit process.

This study contributes valuable insights for policymakers and stakeholders, recommending stronger regulatory frameworks, effective use of digital tools, and increased public involvement to further strengthen the social audit system, thereby contributing to sustainable rural development in Rajasthan.

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