

SOCIAL AUDIT

[A CASE STUDY OF FINANCIAL ASSISTANCE OF TRIBES IN RAJASTHAN]

* Dr. Mohar Singh ** Vishal Gautam

Today after 60 years after independence the question of Tribal development has not yet received concentrated attention that it deserve, both in planning circle & tribal studies our planners have not been able to evolve a clear and sound policy of tribal development. To look out for the proper development and to give the special focus on tribes the State Government has formed a Department named Tribal Area Development in 1975 with a special focus on the overall development of tribes i.e. their economic, social, cultural and for the formulation of various tribal development scheme, their coordination control and direction and finally to upgrade the administration of tribal populated areas and others so as to improve the living standards of the tribal social group. Main aims of development are to increase national as well as per capita income and to raise the standard of living of the people and to secure justice, freedom, equality and security for the tribes in the society. Rajasthan has total population of 5.65 lakh. In the south east of the State, 27 Panchayat Samities of 5 districts are combined to form the scheduled area in which the tribes are large in numbers. Acc to 2001 census, the population of this area is 45.14 lakh in which tribes are 30.93 lakh in number and which is 68.52 percent of this area. 5 districts included in scheduled area combines Banswara, Dungarpur (complete), 7 tehsils of Udaipur district, 81 villages of Girva Tehsil, 52 villages transferred to Gogunda tehsil from Kotda tehsil, Arnod, Pratapgarh, Dhariyawad, Pepalkhut tehsil of Pratapgarh district and Aburoad Panchayat Samiti of Sirohi district. Main tribes residing in this area are Bhil, Meena, Garasiya, Domar. Various Schemes to get combined and personal profits are running by the Department of Tribal Area Development. These schemes are-

1. Special Central Assistance 2. Article 275 (1) 3. State Plan 4. Centrally Sponsored Scheme. Every scheme has its different areas where these schemes work for the welfare of tribes. They are-

1. Scheduled Area 2. MADA (Modified Area Development Approach) 3. MABA Cluster 4.

Scattered Tribal Population 5. Sahariya Development

Every organization directly or indirectly affects the society. Profit making organizations have society oriented activities of one kind or another. Profit seeking organizations are seen to earn profit. On the other hand Non Profit seeking organizations are operated with a view to provide facilities/services for the public at large. Public concern for the way in which organization fulfills their social responsibilities has created a tremendous pressure for social audits. Audit is a part of accountancy. With the development of social seeking in the field accounting, it was felt that Social Audit is also essential. Social Audit encompasses an assessment of that an activity or a particular operation contributes to society and what it takes from society.

It suggest how a concern can be more efficient in utilizing scarce resources. It means a commitment to systematic assessment of and reporting on some meaningful, definable domain of a company activities that have social impact. In other world, Social Audit is just to evaluate performance a person, company, program activities, corporate societies to access what social cost and benefits are incurred, Social Audit of any firm can be done by analysing the work done for the welfare of society in the last few years. What work the firm did for the upliftment of the society.

OBJECTIVE OF STUDY- The present study is has the following objectives:

1. To analyse the work done by the Department for the welfare of tribes. 2. To comment on the social welfare schemes run by Government and by other Department.

METHODOLOGY- Datas have been taken from the various sources. Primary data have been collected from inquiry from employees etc., schedules and personal oral investigation methods are been used. Secondary data have been taken from the annual reports of the Department Tribal area Development. The study covers period of four year i.e. 2004-05 to 2008-09.

* Assistant Professor, Department of ABST, University of Rajasthan, Jaipur.

** Lecturer of ABST, Jobner P.G. College, Jobner.

HYPOTHESIS OF STUDY-On the basis of researcher's own experience, experts opinion and available literature it is hypothesized that the expenditure done on the social welfare of Tribes are very much less than the money allotted by the Government to the Department of Tribal Area Development.

INTERPRETATION & ANALYSIS-Government provides various financial assistance and make many budget provisions for the welfare of tribes in Rajasthan. The Department get the provision and it spends on the various schemes of various areas. They invest money in the education, medical, social fields of the tribes and in other development of tribes. In the year 2004-05 the total budget provision was of Rs. 9806.27 lakh and the total amount expenditure was Rs. 8422.64 lakh which was sub divided in various schemes as in Special Central Assistance scheme, the budget provision was of Rs. 4169.42 lakh and the expenditure was of Rs. 3258.76 lakh. For the scheme of Article 275(1), the budget provision was of Rs. 2479.78 lakh and expenditure was of Rs. 2610.15 lakh. Budget provision for State Plan was Rs. 3146.72 lakh and expenditure for this scheme was Rs. 2405.29 lakh and the budget provision for Centrally Sponsored Scheme was Rs. 10.35 lakh and the expenditure done on this was Rs. 148.44 lakh.

The budget provision made by the Government for the development of tribes in the year 2005-06 was Rs. 11933.44 lakh and the expenditure for the year was Rs. 9753.36 lakh. It was further subdivided as the sum allotted to the Special Central Assistance Scheme was Rs. 3177.49 lakh and the expenditure done was Rs. 1978.87 lakh, sum allotted for the scheme Article 275(1) was Rs. 933.94 lakh and the expenditure done was Rs. 2848.52 lakh. For State Plan allotted amount was Rs. 7757.26 lakh and expenditure was Rs. 4886.26 lakh and at last the sum allotted for Centrally Sponsored Scheme was Rs.4.75 lakh and expenses incurred was Rs. 39.71 lakh. The provision done for the year 2006-07 was Rs. 14100.32 lakh and the expenditure was Rs. 10989.99 lakh. Again it was sub divided to Special Central Assistance Scheme the amount allotted was Rs. 4146.12 lakh and the expenditure was Rs. 2867.97 lakh. The sum allotted for Article 275(1) was Rs. 3075.13 lakh and expenditure was Rs. 1944.82 lakh. The amount allotted for State Plan was Rs. 6861.40 lakh and

expenses done was Rs. 6108.21 lakh and the sum allotted to Centrally Sponsored Scheme was Rs. 17.67 lakh and expenditure was Rs. 68.99 lakh. The total budget provisions were Rs. 17293.34 lakh and Rs. 16874.49 lakh in the year 2007-08 and 2008-09 respectively and the expenditure done were Rs. 12506.00 lakh and Rs. 13886.24 lakh in the year 2007-08 and 2008-09 respectively. These were further subdivided and the provisions done for the Special Central Assistance scheme for the year 2007-08 and 2008-09 were Rs. 5240.78 lakh and Rs. 5235.96 lakh respectively and the expenses done were Rs. 3253.72 lakh and Rs. 3725.56 lakh respectively. For the Article 275(1), the budget provision were Rs. 4173.08 lakh and Rs. 3036.04 lakh for the year 2007-08 and 2008-09 respectively and the expenses done on this scheme were Rs. 1952.29 lakh and Rs. 2536.55 lakh in the year 2007-08 and 2008-09 respectively. The budget allotted to the State Plan were Rs. 7690.39 Lakh and Rs. 7410.00 lakh and the expenses done under this plan were Rs. 7214.52 lakh and Rs. 7225.02 lakh for the year 2007-08 and 2008-09 respectively. Again the budget provision for Centrally Sponsored Scheme were Rs. 189.09 lakh and Rs. 1192.49 lakh and the expenditure done were Rs. 85.47 Lakh and Rs. 99.11 lakh for the year 2007-08 and 2008-09 respectively.

To analysis, can say that the overall expenditure incurred against the budget provisions made by the Government for the years for the welfare of tribes and for their development is always less. Internally, in various schemes, some time it is more than the amount allotted to the Government for the development of tribes.

CONCLUSION- To conclude, can say that the provisions allotted to the Department are being well used by the Department for the development of tribes but as the hypothesis was form that the expenses done for the welfare of tribes were less is correct because after observing and analysing the whole reports and the available data it has been observed that according to the financial assistance given to the Department for the social welfare of tribes in the form of budget provisions, the expenditures done against these provisions are very much less and for the better development of tribes, we have to invest more sum of money so that we can have the best result that we have ever get.