Introduction

Background

Governments are facing an ever-growing demand to be more accountable and socially responsible and the people are becoming more assertive about their rights to be informed and to influence governments' decision-making processes. Faced with these vociferous demands, the executive and the legislature are looking for new ways to evaluate their performance. Civil society organizations are also undertaking social audits to monitor and verify the social performance claims of the organizations and institutions. Social Audit is a tool with which government departments can plan, manage and measure non-financial activities and monitor both internal and external consequences of the department/organization's social and commercial operations. It is an instrument of social accountability for an organization. In other words, Social Audit may be defined as an in-depth scrutiny and analysis of the working of any public utility vis-à-vis its social relevance.

Social audit (SA) is a community or societal level audit of the performance of local institutions and organizations such as school, health post, cooperatives, local government and so forth. Social audit is a process that enables an organisation to assess and demonstrate its social, economic, and environmental benefits and limitations. Social audit process is a way of measuring the extent to which the organisation lives up to the shared values and objectives it has committed itself to. Therefore, in public administration and management sphere social audit intends to scrutinize on how well public resources are being used to meet the real needs of target beneficiaries. In other words, it provides ways for cross verification of government records with the ground realities. The unique thing about social audit is that it is conducted by the people who are benefitted or affected by the implementation of any particular program, project, law or policy.

The concept of Social Audit emerged around the world, in the mid 1970s. It has been said that Charles Medawar pioneered the concept of social audit in 1972 with the application of the idea in medicine policy, drug safety issues and on matters of corporate, governmental and professional accountability (CGG, 2005). The term social audit was developed to evaluate organisational impact on jobs, the community and environment if a particular enterprise or industry were to close or relocate. At first, social audit was used in 1978 at Beechwood College (an independent worker cooperative training centre in England). Community arts originations started to undertake audit of their community that included physical and social assets, natural resources and stakeholders' needs.

During the late 1980s, there was an explosion of interest in the area of social audit. This was mainly in a number of business schools looking at social responsibility. Similarly, Social Audit Toolkit and its alternative method were developed in the early 1990s. In 1997, Social Enterprise Partnership developed the first European Social Audit Program involving groups from Ireland, Spain, Finland, Sweden, Denmark and England. Recently, social audit is also dubbed into social accounting with detailed preparation and accounting of targets and milestones. In relation to this shift, the original social audit is now being seen more as a way of social enterprises applying good governance. It is very essential to do social audit for all organizations to make the system transparent as well as to get more support from the stakeholders.

Educational Reform and Social Audit in Nepal

In Nepal, reform in education is headed with a view to shift the governance and managerial responsibility to the local stakeholders. Provisions on such kinds of reform are expressed in different policy and development documents of the government. A major development

guideline of the country- the Tenth Plan envisioned that planning and management responsibility of school education to be devolved to the local bodies and communities in line with the Local Self-Governance Act (LSGA). The plan further stressed that school management responsibility need to be devolved to the committee comprising of parents and teachers and looking measures to empower their capacity in order to carry out these responsibilities. The plan has also envisaged the strategy of community participation from grassroots level in decentralized educational management through facilitation, quality improvement and regular support from the concerned. More specifically, following policies and policy objectives were outlined in the plan document:

- In line with the spirit of decentralization mentioned in LSGA, educational planning and management responsibility will be given to the local bodies and communities, and SMCs to be made responsible for planning and management of their respective schools.
- Capacity of the local bodies, communities, and SMCs to be enhanced to take the responsibility of educational planning and management.
- For bringing in additional resources and expertise, increased partnership with civil society, NGOs, and the private sector to be felt necessary.
- The institutional and educational management to be streamlined and strengthened.

EFA core document is the guiding principle for the development and implementation of basic education in the country. Several initiatives and reforms are proposed in this document. The main thrust of the EFA is the community involvement and their empowerment within the framework of decentralized system of educational planning and management. Besides, the current SSRP reiterated and reemphasized the value of decentralized reform in education.

In Nepal, social audit was initiated in the area of health, education and local development with twin objectives of transparency and accountability. Realizing that SA can play expedient roles in enhancing the culture of transparency and in minimizing the corruption through accountability, MOE introduced the concept and policy of social audit as mandatory in all community schools since 2005. As a legal binding, it was first incorporated in the Education Regulation, 2002 during its third amendment. Article 171 (a) of the Regulation provided legal ground for SA of all community schools.

As provisioned in the Regulation, it is mandatory to form a six-member Social Audit Committee in each community school. The Committee consists of chairperson of PTA as coordinator; two members from the parents of the students studying in the school including female parent: ward chairperson, where the school is situated; one of the top most boy or girl student studying in the highest grade; and one of the teachers nominated by the head teacher of the school as member-secretary. Based on the regulation the Directives for conducting Social Audit of school activities was formulated first in 2005, which had been repealed after the formulation of "Directives for Operating Social Audit of Schools" in 2008. The Directives clarify that SA is the need of direct involvement of all concerned stakeholders in operation of overall school activities; and execution of those activities are to be examined publicly with the direct involvement of all those stakeholders of the school. The Directives clearly specify the need of: (a) conducting SA every year by community schools, (b) forming SAC as per the article 171 (a) of the third amendment to Education Regulation 2002 in all community schools, (c) conducting SA of last fiscal year and submitting the SA report to the stakeholders for discussion within mid-August by the committee, (d) preparing SA Report by stating the positive aspects and the subjects to be improved, (e) mentioning in the current SA Report regarding the status of implementation of recommendations made during the previous fiscal year SA, and (f) preparing the current SA report by including the recommendations and conclusions of current SA.

The Directives have put binding condition that the SMC has to produce the SA Report compulsorily during financial audit of the school and the financial audit must contemplate SA Report as its auditing area. It has also explained the contents and indicators of SA in detail such as financial incomes and expenditures, managerial inputs and outputs, information related to enrolments, class size and resource allocation (internal efficiency) and indicators of quality education. The information is disclosed through the social audit, thus giving the parents and the community a sense of ownership of the school. This process is conducive to generate support from the stakeholders as schools make themselves transparent and accountable to the parents. It also outlines roles and responsibilities of SAC, School Supervisor (SS), DEO, RED and DOE to conduct SA. Based on these ground SA has been made compulsory in all government supported community schools since 2009, and financial audit is not allowed in both CMS and Non-CMS without SA.

In fact, social audit of community schools is the community/societal level audit which have been carried out to collect and analyze data on community values, social benefits, social capital and quality of department/program interface with people. Based on the analysis, the programme or its relevance is linked to community/society's expectations. SA at community level also contributes to the empowerment of civil society, equity, networking and advocacy. While SA has been described as one of the best tools for people's monitoring, the responsibility is now on DEO and DOE to ensure that the intended performances are monitored and evaluated as envisaged in the Regulation, the Guideline and budgetary provisions for SA.

Objectives of the Study
The main objective of the study was to examine the implementation of social audit and the benefits it brought in schools so that appropriate suggestions could be made for the improvement of social audit process. The specific objectives were as follows:

- To find out the understanding of national as well as local stakeholders of education about social auditing system at school level.
- To explore evolved and devolved CIPP of social auditing system at school
- To find out whether this approach to ensure educational as well as economic transparency is effective or not.
- To suggest policy and programmatic options for the effective implementation of social auditing system at school level

Elaboration of Objectives

Objectives	Elaboration of Objectives
Understanding social audit	The understanding on social audit was analyzed based on the understanding on the conceptualization of the issue, its implementation and possible outcomes.
Evolved and devolved CIPP of social auditing system	The review of the social audit and exploration from the field helped to analyze the CIPP of social audit system.
Educational and economic transparency	The issue of transparency was judged based on the transparency, accountability and capacity for the implementation of social audit.

Rationale of the Study
Community schools receives large amount of resources not only from the government, but from the local government, parents and donors. With the help of these resources, the school

conducts program for children of the community. By nature, then beneficiaries of school programs are the children and their parents. But the school has little mechanism that brings parents and local stakeholders for the review of school programs and performances even if school spends plenty of resources. Initiation of social audit, no doubt, fills this gap.

Social audit policy has been implemented since last eight years in schools. For the purpose, inputs like resources, training, expertise, etc. have been employed. However, efforts are lacking in finding out how the social audit is functioning, whether it brought the expected result, etc. In this direction, the study on social audit is an honest endeavour that certainly helps schools, implementers and policy makers by providing strategic information for the improvement of the social audit system and thus school efficiency.

Chapter II
Review of Literature

Conceptual Reflections

A social audit is the process through which all details of a public scheme are scrutinized by its beneficiaries. A social audit seeks to evaluate how well public resources are being used to meet the real needs of target beneficiaries. In fact, social audit is a formal review of a company's endeavours in social responsibility. A social audit looks at factors such as a company's record of charitable giving, volunteer activity, energy use, transparency, work environment and worker pay and benefits to evaluate what kind of social and environmental impact a company is having in the locations where it operates. Social audits are optional-companies can choose whether to perform them and whether to release the results publicly or only use them internally. Good public relation is key because the way a company is perceived will usually have an impact on its bottom line.

A social audit is a way of measuring, understanding, reporting and ultimately improving an organization's social and ethical performance. A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness. It is a technique to understand, measure, verify, report on and to improve the social performance of the organization. Social auditing creates an impact upon governance. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. Social auditing is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies. The key difference between development and social audit is that a social audit focuses on the neglected issue of social impacts, while a development audit has a broader focus including environment and economic issues, such as the efficiency of a project or program.

The objectives of the social audit may be specified as follows:

- Assessing the physical and financial gaps between needs and resources available for local development.
- Creating awareness among beneficiaries and providers of local social and productive services.
- Increasing efficacy and effectiveness of local development programs.
- Scrutiny of various policy decisions, keeping in view stakeholder interests and priorities, particularly of rural poor.
- Estimation of the opportunity cost for stakeholders of not getting timely access to public services.

Early Theoretical Debate in Social Audit

The term social audit was first evolved for assessing the social responsibilities of the business corporations. As early as 1916, J. M. Clark emphasized the importance of transparency in business dealings, writing in the Journal of Political Economy :"if men are responsible for the known results of their actions, business responsibilities must include the known results of business dealings, whether these have been recognized by law or not". In the early 1930s, Professor Theodore Kreps introduced the subject of Business and Social Welfare to Stanford and used the term "social audit" for the first time in relation to companies reporting on their social responsibilities. Peter Drucker argued in 1942 that companies have a social dimension as well as an economic purpose in his book "The Future of Industrial Man" which addressed primarily responsibility and preservation of freedom.

Corporate social responsibilities were defined in 1953 by Bowen as "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of

action which are desirable in terms of the objectives and values of our society." At the time, corporate social obligation was linked to the power that business holds in society. This point was stressed by K Davis who in 1960 described business social responsibilities as "the businessman's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest which need to be commensurate with the company's social power."

The earliest reference addressing specifically social auditing was around the early 1960s in a book by G Goyder called "The Responsible Company". Goyder referred to various activities in the mid and late 1950s and suggested that social audit could provide a management tool and could offer stakeholders a platform for challenging and influencing companies.

Opposition to the notion that companies have social responsibilities has been prevalent on the grounds that it will divert attention from the primary economic objectives. In 1962 Milton Friedman stated that "Few trends could so thoroughly undermine the very foundations of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible."

A balanced view of CSR (Corporate Social Responsibility) is expressed by D Voge in "The Market for Virtue: The Potential and Limits of Corporate Social Responsibility" suggesting that CSR is not a precondition for business success but a dimension of corporate strategy: "Just as firms that spend more on marketing are not necessarily more profitable than those that spend less, there is no reason to expect more responsible firms to outperform less responsible ones. In other words, the risks associated with CSR are not different from those associated with any other business strategy; sometimes investments in CSR make business sense and sometimes they do not." Voge also highlights that "Surveys of the world's top brands rarely cite CSR as an issue associated with a given brand. And companies that make most-admired lists do so by virtue of other factors-financial performance, customer satisfaction, innovation, and so on."

Social Responsibility Models of Social Audit
Early theoretical work specifically addressing corporate social responsibilities is represented by Sethi (1975) who developed a three tier model for classifying corporate behaviour which he labeled "corporate social performance". The three states of corporate behaviour are based on:

- social obligation (response to legal and market constraints);
- social responsibility (addressing societal norms, values and expectations of performance);
- social responsiveness (anticipatory and preventive adaptation to social needs).

Sethi's second tier requires that a company moves beyond compliance and recognizes and addresses societal expectations. The third tier requires that a company develops the competence to engage effectively with stakeholders and take proactive measures on their issues and concerns. Sethi also emphasized the cultural and temporal dependencies of corporate responsibilities and the importance of stable management systems and standard classifications to facilitate measurement of progress and comparative analysis.

Building on Sethi's model Carroll (1979) proposed a model that contains the following four categories of corporate responsibility in decreasing order of importance:

- Economic -be profitable;
- Legal - obey the law;
- Ethical- do what is right and fair and avoid harm;
- Discretional / philanthropic- be a good corporate citizen.

The four classes of responsibility are seen to reflect the evolution of *business and society interaction* in the United States. According to Carroll "the history of business suggests an early emphasis on the economic and then legal aspects and a later concern for the ethical and discretionary aspects". Economic obligations are therefore seen to be tempered by ethical responsibilities or social expectations and norms. Discretionary responsibilities go beyond ethical responsibilities and include philanthropic measures such as corporate sponsored programs for disadvantaged workers. In 1991, Carroll presented his CSR model as a pyramid and suggested that, although the components are not mutually exclusive, it "helps the manager to see that the different types of obligations are in constant tension with one another".

The above discussion indicates that the two main streams represent the social audit- ethical issues and the stakeholder approach representing the social dimension of management.

Social Audit Policy

EFA and SSRP
The concept of SA was first introduced in EFA 2004-09. The EFA core Document intended good governance as one of the principle of program operation. It specifies ownership, equity, transparency, accountability, participation and efficiency are the major elements for good governance and stressed that transparency and accountability would be embedded in program implementation process with a view to ascertain the proper use of resources yielding the intended results. The document further emphasized that a system of informing public about the program and its resources, provisions, public access to EMIS and processes to involve stakeholders, civil society and people's representatives in planning, designing, implementing and monitoring program activities would be established for developing a sense of ownership among the beneficiaries.

At present, the government started school sector reform plan (SSRP) to response the people's aspirations for change in the education system from dependency to autonomy, exclusion to inclusion, and didactic to participatory. In case of governance and management of school, SSRP is regarded as a major departure. SSRP is assumed as a response to the commitment to provide quality education. The proposed SSRP intends to foster reform process for an integrated school sector, enhance all aspects of quality education to meet the needs and aspirations of the people, and hold the Government, local bodies, schools, and stakeholders such as SMC, teachers, parents, and local body accountable for student learning.

The SSRP envisions that schools are managed through a decentralized framework of operation and such the school-based management is stressed, which is accountable to a local body. The schools' accountability and autonomy are ensured in terms of school governance, management, resourcing, and quality assurance. Schools follow a transparent model of operation and adopt a mechanism for financial and social auditing for financial transactions and programme performance. Provisions for performance review are established to enhance the quality of learning in schools. This review serves as basis for providing feedback and rewards to the school system in the pursuit of attaining academic excellence. The review, of course, contributes to establishing a system of accountability and transparency in the school. In this context, social audit has been considered as an important tool for reviewing school performance along with other review instruments. SSRP envisages social audit as a decentralized monitoring tool and insisted that every school needs to conduct social audit and SMC would play crucial role in this context.

Analysis of these documents shows that SA has been regarded as a tool for school self assessment. The self assessment needs to be focused in various aspects such as educational, social and financial matters. Since involvement of local stakeholders is essential, SA intends

to promote ownership and transparency which are the elements of good governance. In fact, the policy envisages SA as an instrument of good governance.

Educational Regulations
As a policy, SA was started during EFA phase. However, the policy was legitimatized when provision of SA was incorporated in the Article 171 (a) of the Education Regulations. As provisioned, SA has been mandatory for each school. The Regulations stipulated that SA committee assesses whether the school affairs was carried out according to the Education Act and Regulations. Moreover, the Regulations provisioned that the committee should be formed under the coordination of PTA chairperson. In the committee, 2 parent including one female parents, students, ward chairman, local intellectual would be the member. A teacher, nominated by HT would be the member-secretary of the committee.

The provision made SA mandatory for the schools. SA Committee was empowered to assess the entire school affairs, not only the budget or fund expenses. Moreover, the local stakeholders being the members of SA committee enjoyed the power for school assessment. Thus, SA has also become the school self assessment process.

Social Audit Directives 2065
In order to facilitate, SA at the school level, SA Directives, 2065 has been introduced. The Directives made SA mandatory for schools. PTA has been made responsible for conducting SA in school. For the purpose, powers were entrusted to SA committee, which would be formed under Education Regulations. SMC, HT and teachers has to facilitate in conducting SA. Moreover, HT has been responsible for presenting SA report to SMC. Moreover, SA should be presented in parent's meeting. SA needs to be the matter of financial audit too.

Regarding the subject matters of the SA, the directives mention as follows:
- Land use;
- Use of school building and classroom;
- School cleanliness;
- Child friendly environment;
- Availability and use of text materials (including old text books) and library;
- Availability and use of local educational materials
- Availability and use of science lab and use of local material in science teaching / learning;
- Availability and use of space available of display of creative activities;
- Availability of drinking water;
- Availability and use of lavatory;
- Availability and use of sport materials;

The Directives further made provisions that analysis should be made on the 31 indicators. They are as follows:
- School days in a year;
- Class operation days in a year;
- Teaching days in a year;
- Number of teachers, their attendance and total days they involved in teaching in a year;
- Number of SMC meetings;
- Issues discussed and decided in a year by SMC;

- SMC meeting and decision making process;
- Number of PTA meetings;
- Issues discussed and decided in a year by PTA;
- PTA meeting and decision making process;
- Number of SAC meetings;
- Issues discussed and decided in a year by SAC;
- SAC meeting and decision making process;
- Teacher staff meeting;
- Issues discussed and decided in a year in teacher staff meeting;
- Teacher staff meeting and decision making process;
- HT and parents meeting in a year;
- Teacher and parents meeting in a year;
- Development and use of class schedules / routine;
- Students achievement in exams (grade 3, 5, 8 and SLC) by sex and caste (Dalit and Janjati) wise;
- Medium use for transparency of school affairs;
- Total population in catchment area;
- Children enrolment in school;
- Children enrolment in other school;
- Children not participated in school;
- Children's participated in alternative schools;
- Programs run of children of catchment area;
- Sex composition of students (level wise);
- School data update, dissemination and validation;
- Land owned by the school;
- Income and expenses of schools;

The Directives further included the reporting format for the school supervisors. Directives intend to include parents during assessing school affairs. While going through the Directives, it is found that the Directives insist to examine the use of the facilities available in school, which contribute promoting quality of learning at the school level. Moreover, the Directives also intend to examine whether school is properly run or not, whether school authority and teachers including parents plays their role and entrusted their responsibilities satisfactory or not. Examination of financial matters is another aspect of SA, as the Directives mention. The Directives was designed to execute the policy of good governance in school through SA.

Previous Research Work
In 2012, CSNN conducted a research work with a view to analyze the gaps in the conduct of social audits in community schools for the access of the training needs of school stakeholders to conduct Social Audits (SA) effectively and according to SA Guidelines of DOE, development of the capacity development packages and train facilitators with those packages to enable them to conduct SA effectively by the members of School Management Committee (SMC) Social Audit Committee (SAC), and teachers, monitoring and supervising the capacity development training of the members of SAC through impact study after capacity building, and developing and piloting SAGG tools and manual for capacity building in community schools of Nepal. The report found that social audit system implemented by DOE in community schools of Nepal has been an innovative and powerful tool to assess the

performance at school level on various aspects of school like use of physical facilities, teacher performance, students' learning, performance of school committees, school property management, school data management and day to day management of the school. Some schools have been doing social audit seriously and some are doing it as a ritual practice to release school budget from the DEO. Therefore, submission of Social Audit Report to DEO for realizing school budget is compulsory in some districts. It should be made compulsory in all districts. However, the quality of SA should be standardized and assessed by RPs, school supervisors and DEO office. Moreover, the monitoring mechanism should be developed and implemented for the effective implementation of social audit at school level. At District Education Offices social audit reports should be studied and analyzed to fill up performance gaps and improve educational management at district level. Service standard has to be maintained at all three levels: school, DEO and DOE application of SA through public hearing, dissemination of income and expenditure to public, transparency of financial management and self-assessment of services by internal review in those three levels becomes essential. When budget is transparent and used more appropriately, local community, parents, the government and donor community is encouraged to invest more and more in education.

In order to improve SA system in schools, meeting of SMC, SAC and PTA should be held separately, training should be organized for all committee members, stakeholders should be involved in disseminating SA Report, computerized record keeping of school data should be initiated wherever possible, meeting of SAC should be done at least three times a year, SA Report should be the basis for Financial Account Auditor, reward and punishment policy should be implemented by SMC for the good performing and poor performing teachers as per the feedbacks provided by the SAC.

While viewing the outcomes of case studies of three schools of three districts, some schools are strong in some aspects and some in some other aspects. While carrying on social audit, good governance and capacity building programs, cases and needs differ from school to school. Therefore, the capacity building training for committees, induction training to teachers, and orientation to parents and community should be prepared with flexibility addressing the needs of target groups. All capacity building support should be school-based or very close to schools. This way gaps can be filled up or minimized effectively and efficiently according to the need of the school. Within a short span of time a visible impact was seen in the performance of SAC members. Twenty one performances were accomplished as anticipated by SA Guidelines means training has brought down the percent differences between performance as expected in the guideline and performances as shown by SAC members to zero. This was a significant impact of the capacity building training and supplementary tools developed for training and assessment of SA in schools. So this study strongly recommends that capacity building training should be conducted in all community schools of Nepal. The DEO should allocate annual budget for this purpose.

Good governance and social audit are the two sides of a same coin. Both good governance and social audit are complementary to each other. Presently, the DOE has made a very sensible system to have social audit in community schools of Nepal. In absence of good governance, social audit becomes difficult to accomplish and becomes difficult to enhance the performance at school level. Therefore, DOE should make a policy decision to implement good governance in community schools. Indicators of good governance developed and used in this study could be the foundation to apply. So it is strongly suggested that good governance should be incorporated in existing social audit system. Thereby, it should be named as "Good Governance and Social Audit Guidelines in Community Schools of Nepal". For this, DOE should revise SA Guidelines incorporating GG in it and implement in all community schools across Nepal.

Dissemination of the SA report to the school stakeholders in an assembly or a program organized and revising the report to include the suggestions and feedbacks received, was virtually non-existing. It is recommended that a monitoring and follow-up mechanism should be initiated in the DEO to make SMCs supervise SA activities in their schools.

Reflections
The concept of SA was borrowed from business organizations. The review of the literature reveals that SA was primarily initiated to assess the performance of business company in terms of social responsibility. The beneficiaries or stakeholders, in a public hearing, try to assess whether the business company fulfil their social performance with respect to social obligations, responsibility and responsiveness. Later, the concept was used in various development sectors including education.

MOE introduced policy of SA during implementation of EFA for the promotion of good governance in education. SSRP included it as a tool of school self-assessment. However, the previous research work studied the practice of SA and identified various problems regarding capacity development, SA preparation, support system, etc. The study also specified the problems in the SA Directives, and insisted that SA needs to be a tool of good governance and SA process should be improved accordingly.
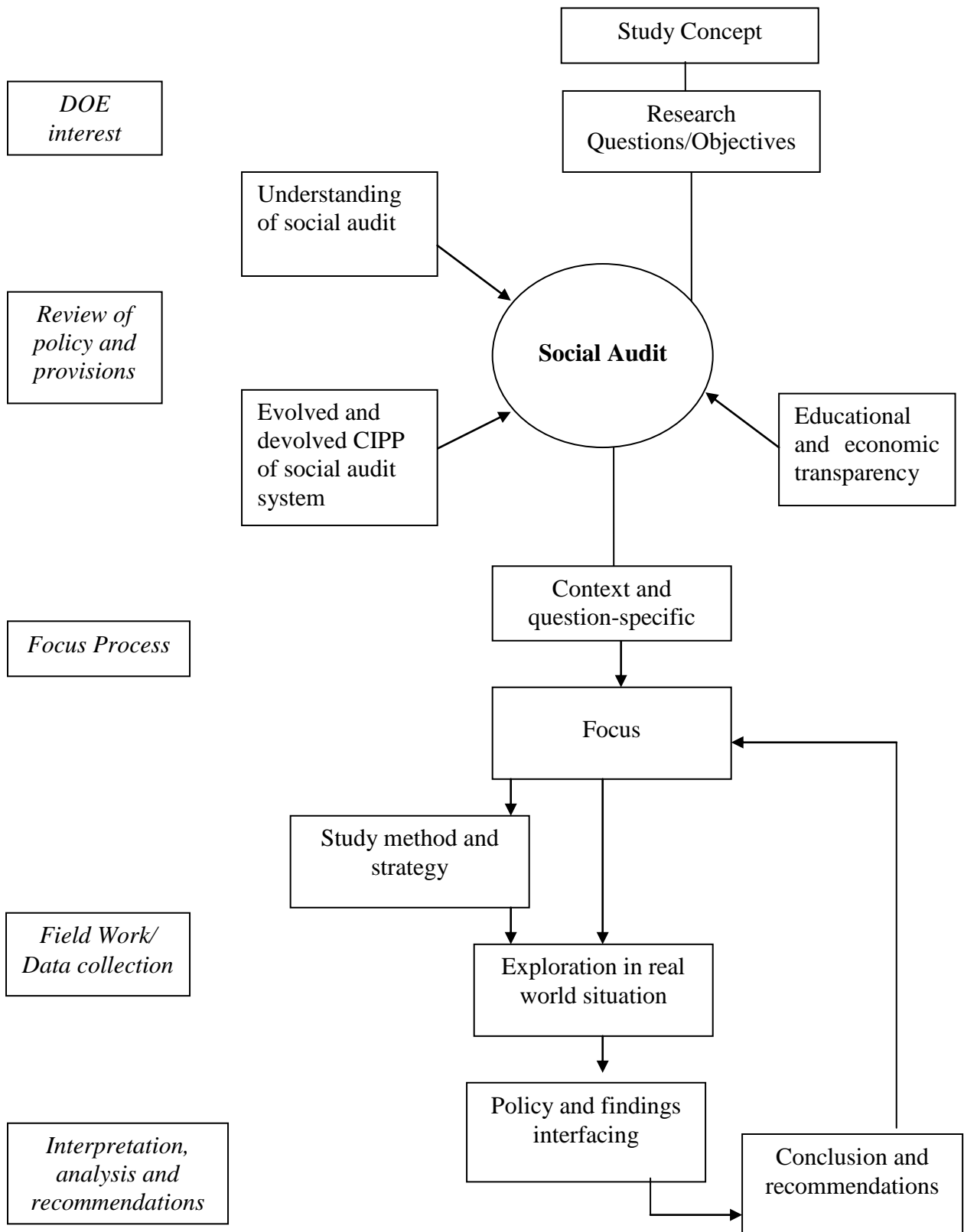
Methods and Procedures

Study Approach

As this study aims at exploring and uncovering the issues that tend to create gaps in the policy and the implementation of SA and are ultimately related to the dimensions of school and community context, the study is closer to the interpretative school of social science, which concerns with qualitative aspects. Therefore, the study followed qualitative research process to get the objectives of the study. Related literatures were reviewed and empirical data to be generated from different sources. The study focused more on SA practices in the background of school community. Later, identified issues are compared with policy provision.

The nature of the present study required an inquiry into the complexities of participation and implementation. The study sought to explore the factors that bring gaps. Therefore, the study made efforts to explore formal and informal aspects of SA in the natural setting. The study was carried out in a natural setting using exploratory approaches which explains the issues related to SA and their multi-faceted dimensions in the context of school management.

The study also followed the case study to document the issues of the implementing the policy and strategies related to SA. As each school's context is different, the study tried to cover contextual conditions also with the use of multiple sources of evidence.

Based on these, the research focus could be presented as below:

Study Concept

Research
Questions/Objectives

Understanding
of social audit

Social Audit

Evolved and
devolved CIPP
of social audit
system

Educational
and economic
transparency

Context and
question-specific

Focus

Study method and
strategy

Exploration in real
world situation

Policy and findings
interfacing

Conclusion and
recommendations

13

Review

With a view to establish conceptual premises of SA pertinent literature was reviewed. Besides the conceptual review, the study reviewed the educational policy development with respect to SA. So, the study went through the EFA Coe document, SSRP, current Education Regulations and other documents to analyze the provision of SA and roles and responsibility entrusted to the different stakeholders. In addition, some research reports on SA were also reviewed to explore the issues related to the practice of SA.

Data Collection

District and School Selection

To collect field data, 6 districts were selected from 5 development and 3 topographical regions. Moreover, the experience of researcher and DOE Officials were also considered when selecting the district. Based on these criteria, the following districts were selected for data collection:

Table 3.1: Distribution of Sample School

Development region	Topographical region	Selected District	Selected school
Eastern	Mountain	Taplejung	3
Central	Hills	Ramechhap	3
Western	Terai	Rupandehi	3
Mid-western	Hills	Salyan	3
Far-western	Terai	Kailali	3
Valley	Hills	Bhaktpur	3

From these districts, 18 schools were selected for collecting data. These schools were identified after the discussions with DEO staff members.

Discussion with MOE, DOE and DOE Staff members

Discussions with MOE Official, Director General of DOE, and DOE staff members were made to obtain their perception and reaction on SA, roles and responsibility of various stakeholders. Their interactions were also solicited on the current practice of SA and their strengths and limitations.

Discussion with DEO and DEO Staff members

At the district level, discussions with DEO staff members (DEO, School Supervisors and RP) were made to solicit their views and idea about SA, reaction on the current provisions, capacity and the current realities and context of the school with regard to SA. These discussions were exploratory in nature which gives insight on the different facets of the SA.

Interview

At the school level, Teachers, HT, SMC and PTA members were interviewed. Interview focused on the themes of SA such as their understanding on SA, implementation of SA, parent's participation and reaction, coverage of SA, etc. The interview contributed analyzing stakeholders' understanding of SA and its functioning, and identifying the emergent issue of SA.

Focus Group Discussion
The ideas and perceptions of other SA committee members and local parents on the issues of SA were solicited by arranging focus group discussion session. Discussion was also made to explore their understanding about SA and their role in this direction. These discussions facilitated to unveil their understanding about SA and its practice, and also provided the alternative explanation. Moreover, the discussion provided grassroots' perspectives on key issue of SA. A total of 2 focus group discussions were arranged in each school and its community.

Review of School Documents and Archival Records
School minutes and SA report were reviewed to get relevant information.

Study Tools
Semi-structured and open-ended interview schedules and discussion protocols were prepared and used to get information for the study. Specifically, the following tools were developed and used in the field to get relevant information:

Interview Schedule
Interview schedules were prepared and used to get information from MOE Officials, DOE and DEO staff members. Moreover, interview schedules were also developed for HT, teachers, SMC and PTA members.

Discussion Protocols
Focus group discussion protocols were prepared for SA Committee members and parents and community members.

Sample Size
The size of the sample was as follows:

Table 3.2: Size of the Sample

Persons	Taplejung	Ramechhap	Bhaktapur	Rupandehi	Salyan	Kailali
DEO	1	1	1	1	1	1
SO / SS	2	2	1	5	2	2
RP	2	1	2	3	2	3
HT	3	3	3	3	3	3
Teacher	6	5	6	3	5	6
SMC/PTA members	23	25	13	15	17	14
Social Audit Committee members	8	6	8	6	4	4
Parents	11	19	16	10	16	14

Organization of Experience Sharing Workshop
At the central level, a one-day experience sharing session was organized after the data collection. In the session, Team Leader, Expert, Coordinator and Field researchers participated. The workshop helped validating the data and explaining the information.

Data Analysis and Interpretations

The data collected from multiple sources resulted in a vast accumulation of source materials covering different perspectives. These materials were reviewed, assessed and utilized for the analysis. As the study process involves interactions, meetings and discussion with different persons, they provided different perspectives to enrich the study contents.

Review of data, verification, assessment and a data reduction were the part of data analysis. Categories, themes and patterns were generated based on the emphasis given, frequency and critical features of the information; and they were linked with policy.

Limitation of the Study

As the approach of this study is based on interviews and discussions with a cross section of stakeholders and informed persons, the study emphasizes the subjective perceptions of SA. Though the number of respondents was relatively small, the study was not in a position to go into detailed discussions of trends and events. Our principal objective was to demonstrate the value of studying SA.

Expected Outcomes

The study was expected to be useful to MOE and DOE as they seek the effective ways to shape the schools, refine and redefine the roles of school authorities and stakeholders. At the national level, the study would have implications not simply in respect of policy regarding SA, but also in respect of the wider policy relationship between local contexts and national imperatives in education.

Chapter IV
Data Analysis and Presentation

Social audit of school affairs was initiated by DOE from 2062. In fact, DOE experienced that the parents and community members were not aware of the school performance, because there was not any proper mechanism in school that facilitate these members to know and discuss the school activities. The concept of social audit was introduced to make the parents, community members and other stakeholders aware of the school programs and performances.

Understanding Social Audit

Understanding at Policy Level

As MOE official maintained, the idea of SA was borrowed from the industry. The official explained that SA was first introduced in industry to ascertain their social responsibility. Since education is a social good, the idea of SA could help to assess whether the school fulfils its social responsibilities. He stated that the concept was implemented first during EFA and introduced in 3 schools. Later, it was extended to other schools. Basically, the concept was introduced to community managed schools.

According to MOE official, SA attempts to examine the process of school, besides other things. SA emphasized to examine how the school used the available facility such as teachers, materials, physical facility etc. In other words, SA focuses how the schools best use these facilities. For example schools seeks to assess how the school enhances the physical facility and uses them, how the teachers use their time, how teachers and students interact, how the support system and materials are using, how the learning support are made, how the inclusive environment is created, how the local curriculum is used, etc. Besides these processes, SA also attempts to analyze the performance of schools and overall performance of schools including financial transparency and accountability. The MOE official further added that SA is a tool of good governance and it intends to promote school self-assessment, so that school accreditation would be promoted, as the indicators SA uses was similar to school accreditation.

Director General (DG) of DOE experienced that questions were raised from the different corners about the transparency of the school affairs. Since, there were not any mechanisms or provisions that make the local stakeholders aware of the school activities. He added that school performance would be enhanced if local parents knew the school and its activities. Therefore, the concept of social audit was introduced with twin objectives transparency of school affairs and participation of local parents and stakeholders. The DG also insisted that school authority would be accountable if their activities were presented in mass and the parents questioned on the issue raised in the social audit report. Thus, the social audit further captures the idea of accountability. However, the DG was also conscious about the financial aspects, and stressed that the local parents and stakeholder must know the income sources of school and rationale of expenses. This notion indicates social audit might be an administrative procedure for examining financial transactions of school. As the social audit has also been linked with the trimester fund release, one could guess whether social audit was an administrative tool. DG also maintained that social audit also develop sense of ownership among the stakeholders because of their participation in the process. Hence, social audit also incorporate the idea of ownership.

Like the DG, the section staff responsible for social audit in DEO also viewed the similar notion on the matters of social audit. The staff members stated that social audit was introduced for making the parents aware of the school affairs. It indicates that transparency was the major concern of social audit. They also added that social audit enhances the

participation of local parents in school activities and develop the feeling of ownership since the process involves them. However, they also viewed social audit as planning tool, because social audit facilitates school authority to identify the weaknesses of school for the improvement. Moreover, fund release from DEO has been linked with it. All these indicate social audit is a managerial tool.

Understanding at Implementation Level
The policy of SA is implemented by District Education Office. DEOs, SSs and RPs implement SA in their respective area.

DEO, SS and RP during interview in Taplejung maintained that SA was an important tool for monitoring school activities. They also added that SA helped maintain transparency of school affairs. These persons in Ramechhap maintained that SA was a tool for evaluating the financial aspect of school. Since school received funds from government and other sources, SA has to assess the use of the fund. Besides, SA further evaluates educational, physical and other aspects in terms of transparency. As the evaluation was presented to the parents meeting, it thus promotes transparency. The similar kind of notion was presented by the DEO, SS and RP of other districts. However, they also stated that SA could create trusted environment in school. SA unveiled the strengths and limitations of the schools and increases the participation of local stakeholders. Finally, SA has become a tool of fund release, since it was linked with funding.

The discussion with DEO, SS and RPs indicates that SA is more an administrative tool for monitoring and evaluation of school affairs or school self-assessment rather than a tool of good governance.

Understanding at Institutional Level
At the school level, different people understand SA differently. For example, HTs in Taplejung considered SA as the procedure that gathers the entire information of school. SA provides information of the different aspects of school. HTs of Ramechhap understood SA as the audit of physical, social and educational aspects of school. HT also highlighted that SA promotes transparency of income and expenses, and expenses of fund raised by various source. SA helps identify school problems school problems and get stake holder's solutions. HTs of Bhaktapur also maintained that SA was the action taken for transparency. HTs of Salyan, Rupandehi and Kailali have also similar notion about the concept of SA. They viewed that SA was an evaluation of school's social, educational and physical matters and income and expenses of schools. Very few of the HTs experienced that SA was a medium of good governance and accountability. Some of them viewed SA promotes ownership.

The view of the HTs indicates that SA is an administrative tool for gathering school information on different aspects including financial aspect. They thought that the SA procedure could promote transparency of school affairs. However, parent's meeting is must for conducting SA. They understood SA partially.

Teacher's understanding was not very different from HTs. Teachers also maintained that SA was a procedure for information gathering and presenting to the parents. They also felt that SA helps promote transparency of different aspects of school. SA process, however, increased participation and enhanced ownership. Like the HTs, teachers also understood SA partially.

SMC and PTA members considered SA increased the participation of parents. However, most of them thought that SA examines the financial matters of the school, so prime matter of SA was income and expenses. They understood that SA promotes transparency of school affairs.

However, most of the SA committee members were not very much known about SA, even though they conduct SA. Some of them thought that SA is a tool for transparency, especially for financial matters. Some of them maintained SA as a tool for increasing parents participation.

HT, teachers, SMC/PTA and SA committee members are regarded as school authority. They understood SA as administrative or monitoring tool, even of some of them considered it as a tool of good governance. For their opinion, SA is more administrative and less good governance tool.

Understanding at Grassroots Level
Parents, to whom the SA process was conducted, were not familiar with SA. Most of the parents in all districts, during the discussion, expressed that they have no idea about SA. Those who knew something about SA, maintained that SA was parents gathering exercise for getting suggestions. Some of them stated that parents were informed about school during parents meeting or gathering. Providing school's information to them was good for some parents.

Discussions with parents reveal that most of the parents were unknown about SA. Those who knew, they felt that SA is a exercise for gathering parents and informing them about school.

Table 4.1: Understanding Social Audit

Policy level	Implementation level	Institutional level	Grassroots level
- Good governance - Development - Administrative and managerial tool - Tools for process monitoring - Tools for school self-assessment - Facilitate school accrediting	- Understand SA in administrative perspective. - SA is more an administrative tool and less good governance tool.	- More administrative tool, as information gathering and school's examination. - Less governance tool (as promote participation and transparency).	- SA as exercise for parents gathering and information sharing. - Most of the parents were unaware of SA.

In fact, the policy level staff members understand social audit in the following perspectives:

- The policy level staff members understand the issue of social audit in good governance perspective. Social audit promotes the idea of transparency, accountability, participation and ownership. These are the indicators of good governance and thus development.
- Policy level further understand the issue of social audit in administrative or managerial perspective. As fund release was tied with the social audit, the matter of social audit became an administrative tool for assessing the performance of schools. Therefore, SA focused to assess the school process.

In fact, SA should be understood in terms of good governance, rather than administrative or monitoring tools. Therefore, SA requires fulfilling the social obligation of school and school authority, rather than completing the administrative task. In view of these, SA should be tied with participation, transparency, accountability and ownership, rather than with fund release.

Implementation of Social Audit

Policy Level
For the implementation of the social audit activity in the school preparation at different level such as policy, implementation, institutional and grassroots level is essential. During the discussion, attempt was made to explore what kinds of preparation at different levels were made for the execution of social audit.

MOE officials was, however, not satisfied with the current practice of SA at school level. No doubt, some schools have performed well, but most of them did not show well. He thought that SA has become the public audit of school finance. The above experience of MOE official indicates that there was anomaly in concept and practice of SA. In fact, it is a concept practice gap.

In fact, the provision of social audit was made in the existing Education Regulations. This gives the policy of social audit legitimacy, as the DG explained. Orientations to selected DEO staff member were made. These staff members were expected to arrange orientation to RPs, HTs and SMC members. Moreover, social audit was also linked with budget, which made SA as mandatory for the fund release. To facilitate SA process at the school Social Audit Directives was prepared by the DEO. These provisions were made facilitate SA process furthermore the section staff of DOE mentioned that SA was also associated with the SIP and School Accredition Program. Thus SA has been linked with school planning and assessment if school performance.

In fact, SA became mandatory as it has been associated with the fund release. However, SA implementation often approached the expectation. Even though some schools conducted SA as expected, but some did not do well, as the staff member of DOE explained schools did not show maturity in conducting SA even if SA was conducted since last eight years. Monitoring and reporting on SA was limited. Training to school was not adequate on SA. The staff members accepted that SA was implemented in the level expected where community members were aware. SA did not meet the expectation where community members were not aware of. In spite of these weaknesses, the staff members painted that SA has to some extent able to include access, quality, planning and financial aspects in its reporting.

DG of the DOE and other staff members, however accepted that ownership building was limited. In many schools, SA was conducted as ritual. Social context did not encourage further promoting SA as a tool of good governance and administrative and managerial tools.

Based on these experiences, they suggested that following measures to be taken for improving SA implementation:
- Rules and Regulations needs to be stable for a longer period.
- Training and orientation at the institutional level
- Monitoring of SA process.
- Provision of reward and punishment
- Integration of flash and SIP in SA

Implementation Level
As the SA is linked or integrated with fund release from the DOE, each and every school conducted SA. In fact SA is mandatory for all schools as it has been integrated with the budget of the school. However, DOE staff members of Taplejung accepted that implementation part was weaker because serious attention has not been given in the matters of SA by school authorities. RPs and other support staff could not be mobilized for the purpose. In case of Ramechhap DEO staff members stated that SSs and RPs were mobilized

for SA. They also monitored the SA preparation activities, however, none of staff got training or orientation about the matter. The case is also true for Bhaktapur. In Salyan, 1 person received orientation on SA and RPs were made responsible for the purpose. In Rupandehi, school prepared SA, however, most schools put positive aspects in it. In Kailali, the case is not different from these schools.

Institutional Level

HTs of most schools in Taplejung experienced that SA was prepared including various aspects of schools. They also added that SA was prepared for getting suggestions from parents. Teachers also supported the HTs and added that parents were informed for the preparation of SA. SMC and PTA members had the similar kind of view about SA preparation and presentation.

Good SA Practices Observed in Tenuhawa Community School

Tenuhawa Community School was situated in Tnuhawa VDC- 4 of Rupandehi District, near Lumbini, the birth place of Lord Buddha. At present, there are nearly 1200 students learning in school, and 27 teachers currently working.

The school conducts SA regularly every year. SA was in practice since last 7 years. In SA, school includes its entire information regarding educational, social and financial aspects. The information given in the SA reports covers the whole indicators given in the Annex of the Directives. The school presents its SA report in parents' gathering. Parents made their reactions and their opinions were incorporated in the report during finalization. In addition, the school arranges monthly meeting of the parents where parents are informed about the educational activities of school. We felt that SA activities conducted by the school has been able to maintain transparency of school affairs, increase parents participation in school activities and enhance the sense of school ownership in community people. The practice further helps make school authority accountable to community.

Similarly, SA committee members also maintained that SA was prepared to get suggestions from the parents for the improvement of school affairs.

School in Salyan Analyzed its Situation in SA Report

Nepal Rastriya Higher Secondary School, located in Kimuchour of Kapurkot VDC of Salyan District. At present, the school has 793 students and 32 teachers. Of the total teacher, 18 teachers are private ones.

The school conducted SA activities regularly since the year 2065 BS. As a matter of fact, all the concerned person such as school principal, SMC and PTA members and SAC members understand SA, its process and the aspects SA includes. SA report analysed the situation and the aspects satisfactorily. In other words, the SA report seems analytical. Parents' gathering for the discussion in SA report was encouraging. Female parents also actively participated during preparation and discussions on SA report. The report covered educational and physical facilities widely with necessary analysis. Besides, the report included financial aspect in detail.

We felt that the SA process enhanced the participation of community members in school affairs and improved school transparency. The process further develops the sense of ownership to school in community members.

In Ramechhap district, HTs reported that SA has been prepared and finalized after the discussion with patents. Moreover, HTs also explained SMC and PTA conducted the SA activities. Teachers in these schools of the district further seconded the idea of HT regarding SA preparation. However, some of the teacher did not know the SA and SA process. SMC and PTA members felt that parents were mobilized for SA process. In contrast, no school in the district formed SA committee.

HTs in Bhaktapur stated that parents' gathering was arranged for SA process. They experience that mostly financial aspects were covered in SA. Teachers, SMC and PTA members of the schools in the district had the similar notion regarding SA process. In one school, out of three, SA committee has not been formed.

In Salyan district, SA committee has been formed in all schools visited, but they were not active. HTs reported that SA was conducted by filling the indicators form, and mostly financial aspects were included in it. Some schools arranged parent's gathering for the presentation. Teachers also had the similar opinion; however, SMC and PTA members experienced that parent's gathering were arranged for the purpose. In those schools, SA committee members involved in SA process, but partially.

Table 4.2: Schools with SAC Formed		
District	School Visited	SAC Formed
Taplejung	3	3
Ramechhap	3	3
Rupandehi	3	3
Salyan	3	3
Kailali	3	1
Bhaktpur	3	2

In Rupandehi, SA reports were prepared, as HTs stated. They maintained that SA report was prepared by the schools. SMC members maintained the SA committee prepared SA report and submit it to the SMC and PTA. However, teachers were unaware about SA.

In total, SAC was formed in 15 out of 18 schools.

Grassroots Level
Parents in Taplejung reported that discussion was made during SA. School arranged parents gathering and recited the SA. However, the parents of Ramechhap district, while asking about the SA process, reported that they have not any idea about it. In Bhaktapur, parents stated that SA was presented in parents gathering. But they also maintained that HT presented the report. However, parents of Salyan district reported that their involvement was rather physical. SA report was read out, no interaction was made. In Rupandehi, some parents were aware of SA and SA process. Most of them did not have idea about SA. The similar kind of information was found in case of Kailali district.

The reaction on implementation of SA could be summarized as under:

Table 4.2: Implementation of SA

Policy Level	Implementation	Institutional	Grassroots
- Preparation was expected: Provision was made in Education Regulation, Directives was developed, Orientation given, SA was linked with budget release - SA has been mandatory - Lack of training and orientation - Lack of awareness on the part of community members - SA conducted as ritual - Ownership building was limited	- Since SA is linked with fund release each school prepared SA. - SA implementation was weaker as school authority was not serious. - In many districts, SSs and RPs could not be mobilized for monitoring SA process. - Very few staff got training and orientation on SA. - Mostly, positive aspects of school were included in SA.	- SA was conducted and suggestions were obtained in parents gathering. - Some schools included all aspects while some included financial aspect only. - SA committee has not been formed in some schools. - There were teaches who did not know about SA and SA process. - Some schools filled out indicator's list and claimed as SA. - In some schools, school authority prepared SA.	- Many parents did know about SA and SA process. - In some schools, SA was read out in parents gathering, little interaction was made.

Social Audit Directive, 2065

Attempt was also made to get the reactions of stakeholders during the discussion and interview. In the following section, responses of different stakeholders are analyzed and presented.

Policy Level

As the DG of DoE maintained, the Directives were prepared for facilitating SA process at the school. He viewed that the Directives and their provision tried to cover several aspects necessary for conducting SA process. However, he accepted that Directives were not rigid; its provisions could be reviewed and revised as and when required. DoE staff members had also the similar notion, but they added that the attempt was made to integrate it with Flash reporting, so that school could use the Flash data in social audit.

Implementation Level

It is supposed that the Directives are available to each and every DEO office and school. However, the DEO and staff members in Taplejung reported that the Directives could be purchased in the market. Some of them stated that the Directive could be available to school through RC. However, in Ramechhap district, DEO staff members reported that they did not have any idea about the Directives. In Bhaktapur, the Directives were distributed to all school. But the DEO office staff members viewed that the Directives were not effective as per its goal. In Salyan district, DEO staff members viewed as the Directives were more ambitious. They added that some indicators were not effective such as toilet constructed and use. Moreover, RPs were not orientated in the Directives. In Rupandehi, DEO staff members experienced that the Directives were long and confusing since analysis was difficult. The directives were not easy to follow.

Discussions with DEO staff members indicate that:

- Directives were followed to prepare SA.
- In some districts, DEO staff members were not aware of the Directives.
- The Directives were long, ambitious and difficult to follow.
- Orientation on the Directive is lacking.
- The Directives were not easily available in some districts.

Institutional Level

HTs, teachers and SMC/ PTA members in Taplejung district reported that the Directives could be available in market and SA was prepared based in the Directives. They, however, thought that the Directives was incomplete. SA committee members thought that the Directives helped preparing SA. However, no body except one HT in Ramechhap reacted since they did not have the Directives. HT of a school stated that RP provided indicator's form in a meeting and the school filled out that form. In Bhaktapur, SA was prepared as the Directives instructed, however, SMC / PTA of a school claimed that the Directives were not sufficient. In Salyan, HTs and other persons viewed that the Directives were sufficient but ambitious because several aspects required to be included which might need additional capacity. In Rupandehi, HTs stated even the Directives were followed, they were hard to understand. The Directives were longer. SA committee members viewed that the Directives need to be improved and made simple.

The discussions indicate that the Directives were followed to conduct SA process; however, the Directives were not simple and understandable. In some schools, the Directives were not available.

Table 4.3: Reaction on Directives of SA

Policy Level	Implementation Level	Institutional Level
- The Directives facilitate SA process. - The Directives cover wide range of indicators - Directives are flexible.	- The Directives were not available to all school. - Directives were available in market. - Some of the stakeholders did not have any idea about the Directives. - The provisions of the Directives were not clear, the Directives were ambitious. - Directives were followed to prepare SA report.	- The Directives were not available to all. - The Directives were followed. - Directives were ambitious and difficult. - Directives were not sufficient and understandable. - Indicators list was filled out on SA.

Even if the implementation and institutional level staff and other stakeholders could not indicate and explain why the Directives were difficult, the analysis of the Directive revealed as follows:

- In Annex I of the Directives, the scale of evaluation such as very good, good, fair and weak needs to be defined clearly

- In almost all SA report, the sign '√' was put and remarks were not filled out in Annex I. It should be made clear that putting the only sign '√' was not enough, relevant remarks must be written.

- Regarding the performance of the children in examinations (No 20 of Annex II), grade wise achievement should be presented rather than presenting selected grade wise achievement.

- In the No 21 of Annex II, other methods for the transparency such as sponsored article or news published in local FM and local news papers should be added.

- Since school could not conduct survey in the catchment area on account of constrains of resources, capacity, skills and time availability, the school could not provide exact information about the catchment area. Moreover, catchment area was also not defined legally. Therefore, information seeking from the No 22 to 26 in Annex II requires to be omitted.

The following items should be included while revising the SA Directives:

- Facility expanded in the current year: land added, building and classrooms added, furniture added, toilet constructed, play ground expanded, drinking water facility added, school fencing, library, computer and science lab, developed and materials added in them, etc.

- Teacher's quota, number of teacher currently working, number of teachers added in the current year, number of teachers participated in training with type in the current year.

- Availability of text materials for students in time in the current year.

- Availability of curriculum and support materials for teachers and their use in the current year.

- Average attendance of students in the current year.

- School provided services to new locations, disadvantaged and marginalized groups in the current year.

The SA report explains the progress of the school. The progress should be compared with the planned target, which the school set during the preparation of SIP and annual plan. So, the Annex II must have one additional column for expressing relevant targets.

The Directives require adding good governance indicators such as:

- Participation of community members in school affairs.
- Timely arrangements of parents meeting/discussion
- Making school affairs, plan, programs, budget expenses public
- Accountability of school authority.

Analysis of Social Audit Report
While going through the SA report prepared and presented by the school, it looks that most school formed SA committee. However 3 schools, one from Bhaktapur and 2 from Kailali district did not formed SA committee even if they prepared and presented SA report to DEO. This indicates that formation of SA committee is not necessary.

Regarding the contents of the SA, most of the reports contain financial aspect. Financial aspects received prime importance. In all schools, SA included it, however, inclusion of other aspects is not deemed necessary. Of the total 18 schools, 5 schools included only financial aspect in their SAs. Other schools included social, educational, physical and demographic aspects but most SA mentioned them partially too. However, the information given in SA report was hardly analyzed. Almost all the SA filled out data, no further analysis was made. As SA was filled out in indicators form, analysis aspects may be lacking. Moreover, capacity of the SA preparation team may not to the level expected.

Even if the SA report was presented in the parents gathering, but interaction on the report was rarely made. However, several schools did not present their SA report in parents gathering.

When evaluating the SA report in 4 scale points from good to poor, many SA report ranked with C and D. Only few SA stands at A and B.

Table 4.4: Evaluation of SA Report

District	School	Basis of Evaluation					
		Indicators included	Interaction made	Presentation conducted	Suggestion implemented	Coverage	Timely completed/ submitted
Taplejung	1	B	C	C	D	C	C
	2	B	B	B	C	C	B
	3	C	C	C	D	D	D
Ramechhap	1	C	B	C	B	C	A
	2	A	B	B	B	B	C
	3	A	B	C	B	B	C
Bhaktpur	1	D	C	D	D	D	C
	2	A	B	B	C	C	A
	3	B	B	C	C	C	B
Rupandehi	1	D	D	D	D	D	D
	2	A	B	D	C	A	A
	3	A	A	B	B	A	A

District	School	Basis of Evaluation					
		Indicators included	Interaction made	Presentation conducted	Suggestion implemented	Coverage	Timely completed/ submitted
Salyan	1	C	C	B	C	C	B
	2	B	C	B	C	C	B
	3	A	B	A	B	A	B
Kailali	1	B	B	B	C	C	B
	2	B	B	B	C	C	B
	3	D	C	B	C	C	C

Note: A…………B………………C………………..D

Good……………………………………........Poor

The analysis indicates that SA report needs to be improved. It should include entire activity of school, not only financial one; proper analysis to be made on the information included. To do these works, SA preparation team to be provided necessary knowledge and skills.

Chapter V
Discussion and Findings

1. The current SA practices have some strengths amidst limitations. During the study of the SA practices, the following benefits has been noticed:

    - In some areas, people's awareness increased.

    - In some locations, people developed positive attitudes towards local schools.

    - SA process has also been able to increases community participation in some schools.

    - SA process helped maintain financial transparency at least.

    - The process improves school-community relations and develops feeling of ownership among community members to some extent.

2. SA was introduced to promote good school governance in terms of participation, transparency, accountability and ownership; however, different stakeholders understood SA differently. Policy level staff understood SA more as strategies for enhancing good governance, even if SA is regarded as an evaluation and monitoring tool. But implementation level staff considered SA more as administrative tool. Similarly, institutional level staff also understood SA as administrative tool. Since, SA has been tied with fund release; these staff might think SA as administrative tool. These facts indicate that there was anomaly in conceptual understanding of SA among different stakeholders from policy to institutional level. However, the SA needs to be understood in terms of good governance, rather than administrative or monitoring tools. SA requires fulfilling the social obligation of school and school authority, rather than merely completing the administrative task. In view of these, SA should be tied with participation, transparency, accountability and ownership, rather than with fund release.

3. The case for grassroots level was different since most of the parents were not familiar to SA, they could not conceptualize SA. In fact, parents are in lower strata in educational hierarchy. They are little contacted. Even if efforts were made to invite parents in school for interaction, they visits school very few. Most of them could not spare time to go to school and get information. Ignorance and illiteracy further bar them to know about school and school affairs. This may negate them to be familiar with SA and SA related activities.

4. SA was expected to prepare by SA Committee headed by PTA chairperson. It was also expected that SA includes all aspects of school affairs and presented to parent's gathering for discussion and interaction. The analysis of response does not provide the desired picture. In other words, SA has not been conducted as expected. In various schools, SA Committee was not formed. In several SA, only financial aspects were included. Even though SA report was presented in parents gathering, interaction on it was limited. Some school filled out indicator's list and presented as SA. HT and SMC also prepared SA. In fact, SA process was relatively new and many shareholders did not know how to prepare them. Lack of training and orientation at the institutional level even further deepens the problem. Technical support was lacking since the process was little monitored. As financial aspect is sensitive one, so this aspect received prime importance in SA. School authority knew that parents gathering is necessary, so they arranged the gathering and presented the report, As SA is tied with fund release, HT or SMC prepared the report to get the fund in time, no matter there was SA Committee or not. On account of all these things, SA has not been implemented as expected.

5. In order to facilitate SA process in school, DOE developed SA Directives. No doubt, the Directives emphasized the process aspects including use of school resources. It is expected that SA includes and emphasize the use of available resources in school. Since the Directives were not available for most of the schools, the SA process was hardly conducted accordingly. As a result, most SA emphasized financial aspects only.

6. Since SA was linked with budget release, school must prepare SA to get the fund. As a result, SA was prepared by school whether they know the procedures or not, whether they arranged parents meeting or not, whether they formed SA Committee or not. In practice school prepared SA as follows:
   - by filling out indicator's list, but not analyzed them.
   - by putting merely financial transaction
   - by forming or not forming SA Committee
   - by preparing SA not arranging parent's gathering
   - by preparing SA even if PTA was not formed

   On account of these limitations, SA report did not appear as standard report.

7. While analyzing the SA report, it was found that the report rarely analyzed the situation and other aspects related to the indictors. As mentioned above, the SA Committee member's capacity was not to the level expected on account of their educational background, training to them, etc. Therefore, most schools filled out the indicator's list and claimed as SA report of the school.

8. By rule, HT and SMC have to provide information required for preparing SA report. But most of the SA Committee members did not know which information they require to prepare the report. In fact, most of the SA Committee members come from the parents. They were hardly familiar with the information needs for preparing SA. Since they did not have SA Directives for the reference they could now know the information need. Lack of orientation and training further confined their capacity. All these affect adversely to the SA Committee member's capacity to prepare SA report.

9. As expected, SA report is presented in parent's gathering for the discussion and interactions so that parent's feedback to be obtained and the report is finalized based on their feedback. In most SA parent's feedback was often obtained. In fact, discussion and interaction was hardly made during the presentation of SA. Mostly SA report was presented for informing parents, not reacting. In some schools, SA was prepared for releasing funds and the report was not presented to the parent's gathering. Consequently, the SA report has not been able to include parent's reactions and opinions.

10. To facilitate SA process, orientation to the stakeholders was supposed to provide. It was assumed that concerned authority at the district level got orientation, and he/she arranged orientation for school authority. During field visit, very few individual was found to participate in orientation program. Out of 6 districts, one day orientation was arranged in Bhaktpur district. In Salyan, one official of DOE received training on SA from a NGO. Moreover, there was no provision of training on SA from the DOE. As SA is relatively new endeavour, capacity development of DOE staff, RP and SA Committee members are required. But capacity development efforts were confined only in orientation. In orientation, normally participants were made aware of the importance of SA, formation of SA Committee, its functions and role, etc, not the specific skills required for the preparation of SA report. Moreover, very few persons got orientation and training. Thus capacity development efforts were lacking that may adversely affect the SA process. As a

matter of fact, system depends on its own mechanism for the capacity development. In the community level, several NGOs arrange such kind of training and orientation programs. Coordination and collaboration with these NGOs may be helpful, but it was almost non-existent. Consequently, capacity development efforts did not meet the expectations.

11. SA Directives cover a wide range of information and indicators that would be useful for the preparation of SA report. However, the Directives were not reached to schools, and most SA Committee members were not benefitted from it. On the other hand, those who got chance to go through the Directive, they claimed that the indicators and other aspects mentioned in Annex were not specific rather they were complicated. Moreover, the indicator's list was long. That's why most SA reports included financial aspects. Since the SA Committee members and other school authorities lack with skill, they could not understand the provision and indictors given in the Directives and the Annex. Therefore, the Annex part of thee Directives was felt as complicated.

12. As regards the transparency of school affairs and resource use, SA process has partial impact. Since SA report mostly included budgetary income and expenses, the process, to some extent, ensures the financial transparency of school funding. In contrast, educational and other aspects were not to the level transparent, because these aspects were given little emphasis in the process and SA report.

    If transparency is interpreted on the part of parents and stakeholders, it is felt that the existing SA process could not ensure transparency of school affairs. In most schools, SA process did not follow the expected procedures. In other words, parents and stakeholders gathering for interaction on SA report was rarely organized. If organized, SA report was read out, not discussed. In some schools, HT and SMC members prepared SA report and PTA chair put the signature for verification. Some schools filled out the indictor's list and submitted to DEO Office for fund release. Moreover, school record keeping was not updated and scientific so they were handicapped to put their entire activities in SA. On account of all these, the current SA process did not help ensure economic and educational transparency of school affairs.

13. SA process was assumed as devolved reform in education sector. The system expected that the process was evolved from the grassroots level. In other community development sectors, SA process was inherent because of the NGOs and other organizations' inputs. School was supposed to borrow the idea and conduct it for good school governance. At the outset, the system encouraged schools for conducting SA. But due to the various reasons like capacity lacking, support lacking and reluctance, schools were not motivated to prepare SA and present them to the parent's gathering. Later provision of SA was put in the Education Regulations, SA Directives were prepared and enforced, and budget release was tied with it, SA because mandatory. As a result, SA was assumed as imposed from above even if the SA process helps empower local stakeholders and promote devolved reform in education.

Chapter VI
Conclusion and Recommendations

Conclusion

As regards the understanding SA, the policy level was clear that SA is a tool of good governance. Therefore, the provision of SA was included in the Education Regulations, and SA Directives were developed and enforced accordingly. Orientation on SA was also provisioned and executed. The policy level viewed that such an effort would helped school conduct public hearing on the school performance and gaps between vision and practice, plan and program and needs and resource available could be analyzed and identified. This would create awareness among the community members, parents and stakeholders of school's services. This ultimately increases the efficiency and effectiveness of school programs. Since parents and local stakeholders participation during public hearing was essential and they could questions the performance of school, grassroots democracy could be promoted. However, there are differences in understanding of SA. As mentioned above, the policy level understood it in the perspective of good governance, but the implementation level took SA in administrative perspective, because SA was carried out for the fund release. On the other hand, grassroots level did not know the idea about SA on account of lack of awareness and advocacy. Anomaly in understanding naturally creates difficulty in using SA for promoting good school governance.

In fact, good governance rests upon the foundation of social responsibility of the organization's authority. In other words, organization's behavior needs to be scrutinized its social performance by the stakeholders. In this context, organization's behaviors could meet social obligation meaning responses to legal and community constraints, social responsibility, i.e. addressing social norms, values and expectations; and social responsiveness or adaptation to social needs. These require fulfilment of responsibilities and developing standard system to facilitate the measurement of progress by the beneficiaries. School as an organization needs to meet these standards if it wants to discharge its social responsibilities. In this respect, this kind of idea and action should be evolved from the community level. Community members should be aware of, encouraged and motivated to fulfil their social responsibilities. But most of the implementation and institutional level participants experienced that the idea of SA was devolved from the above. This study shows that school conducts SA to accomplish administrative requirement rather than performing sense of social responsibility. Sense of social responsibility develops from moral and ethics of the authority, not from any other means. In fact, SA is a critical issue. This reveals social dimension of school management is weaker.

Social audit has, no doubt, been the vehicle for the transparent management of the organization's activities including school. For promoting transparency of school affairs, the school should follow the responsibilities such as economic (be profitable) legal (obey the rules and regulations), ethical (do what is right and fair, and avoid harm) discretional (be a good citizen). Economic obligations are tied with ethical responsibility. Discretional responsibility goes beyond ethical one and includes programs that address the needs of marginalized and disadvantaged. The school authority must see these types of obligations. Further, the performance on these grounds should be made public for the scrutiny. The present study shows that schools mostly made public their financial or economic performance. Most SAs were silent about other kinds of obligations mentioned above. Besides, public hearing on SA was rare. On these ground, the transparency issue of SA could be questioned.

To sum up, it could conclude that the current practice has limitations in conducting SA as expected. Promotion of grassroots democracy and good school governance is yet to be

achieved. Various measures should be adapted to improve the functioning of SA and get the desired result.

Recommendations

Based on the findings and conclusions of the study, the following recommendations are made:

Policy Level

1. The study shows that different stakeholders- from policy to grassroots level- understood SA differently. Towards conceptual clarity and uniform understanding, following measures should be taken:

   - Arrange orientation programs from policy to grassroots level.
   - Develop leaflets and brochures incorporating SA, its significance, SA preparation procedures, formation of SA Committee, its roles and responsibility, aspects included in SA, public hearing, etc. and distribute them widely.

2. During conceptualization of SA in EFA, SA was assumed as a tool for promoting good governance. In the course of SSRP, SA was regarded as monitoring and school self-assessment tool. In fact, SA was a tool through which organizations and schools inform public to the social responsibility these organizations and schools performed for scrutiny. SA is a process through which good governance is practiced. So SA should be regarded as a tool for promoting good governance and grassroots democracy. In this respect, the following actions to be taken:

   - Review SSRP and other policy documents and revise them accordingly.
   - Make policy decision for the implementation of good governance.
   - Revise SA Directives accordingly.

3. Considering the significance, conceptual linkage between SA and SIP, SA and School Accredition programs and so forth should be maintained. In this concern, concept and procedures of SA process needs to be included in the Directives and documents that deal with these matters.

4. Awareness and advocacy programs for implementation (DEO and staff members), institutional (HT, Teachers, SMC, PTA and SA Committee members) and grassroots level (parents and community stakeholders) should be designed and implemented so that they were aware of the significance of SA and they could participate in SA process and interact in public hearing of SA.

5. Existing SA Directives requires improvement in line with promoting good governance. In this respect, the following measures should be taken:

   - Make the indicators simple and clear.
   - Incorporate indicators of good governance.
   - Ensure that the Directives are accessible to each and every school.

   (a) For improving the Directives as mentioned above, the following points to be considered:

   - Scale of evaluation such as very good, good, fair and weak needs to be defined clearly (Annex I).
   - Relevant remarks must be written besides putting the only sign '√' (Annex I).
   - Grade wise achievement should be presented rather than presenting selected grade wise achievement (No 20 of Annex II).

- Other methods for the transparency such as sponsored article or news published in local FM and local news papers should be added (No 21 of Annex II).
- Catchment area related information seeking from the No 22 to 26 in Annex II requires to be omitted.

(b) Annex II must have one additional column for expressing relevant targets.

(c) The following items should be included while revising the SA Directives:

- Facility expanded in the current year: land added, building and classrooms added, furniture added, toilet constructed, play ground expanded, drinking water facility added, school fencing, library, computer and science lab, developed and materials added in them, etc.
- Teachers quota, number of teachers currently working, number of teachers added in the current year, number of teachers participated in training with type in the current year.
- Availability of text materials for students in time in the current year.
- Availability of curriculum and support materials for teachers and their use in the current year.
- Average attendance of students in the current year.
- School provided services to new locations, disadvantaged and marginalized groups in the current year.

(d) The Directives require to add good governance indicators such as:

- Participation of community members in school affairs.
- Timely arrangements of parents meeting/discussion
- Making school affairs, plan, programs, budget expenses public
- Accountability of school authority.

6. The study shows that SA Committee members and others who prepare SA report were not skilful in preparing the report. They have little capacity. So capacity development program for them should be designed and conducted. In this context, the following actions should be taken:

- Develop SSs and RPs as trainers.
- Collaborate and coordinate with NGOs, CBOs and other agencies in conducting training for SA Committee members.
- Develop and distribute self-reading and SA preparation support materials that help prepare SA report.

Practice Level

7. The standard of SA report is questioned because of its quality. To standardize the SA report, DEO should take following strategies:

- Make provision of SA report review by SSs, RPs, and other Officials and provide necessary feedbacks.
- Monitor SA process in school and provide technical support during preparation of SA.

8. The school should regularly arrange parents and stakeholders meeting, so that they were encouraged and motivated to take part in school's activities.

9. To ensure transparency of school affairs, school should take the following measures:

- Keep and update school data and information regularly, and use them during SA preparation.

- Include social, physical, educational and financial aspect in SA.
- Emphasize use of the available resources and facility during SA report preparation.
- Arrange public hearing and encourage parents for interaction.

10. School should arrange publicity campaign of SA event, so that parents and local stakeholders are informed and motivated to take part in SA process and public hearing.

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The responsible agencies for executing these recommendations are as follows:

Responsible Agencies	Actions to be taken
MOE	Review SSRP and other policy documents and revise them accordingly. Make policy decision for the implementation of good governance.
DOE	Arrange orientation programs from policy to grassroots level. Develop leaflets and brochures incorporating SA, its significance, SA preparation procedures, formation of SA Committee, its roles and responsibility, aspects included in SA, public hearing, etc. and distribute them widely. Revise SA Directives. Concept and procedures of SA process needs to be included in the Directives and documents that deal with SIP, SA and School Accredition Programs. Conduct awareness and advocacy programs for DEO and staff members In the Directives Make the indicators simple and clear. Incorporate indicators of good governance. Ensure that the Directives are accessible to each and every school. Include suggested points while revising the Directives Develop SSs and RPs as trainers. Develop and distribute self-reading or SA preparation support materials that help prepare SA report.
DEO	Conduct awareness and advocacy programs for HT, Teachers, SMC, PTA and SA Committee members Collaborate and coordinate with NGOs, CBOs and other agencies in conducting training for SA Committee members. Make provision of SA report review by SSs, RPs, and other Officials and provide necessary feedbacks. Monitor SA process in school and provide technical support during preparation of SA.
Community School	Conduct awareness and advocacy programs for parents and community stakeholders. Arrange parents and stakeholders meeting Keep and update school data and information regularly, and use them during SA preparation. Include social, physical, educational and financial aspect in SA. Emphasize use of the available resources and facility during SA report preparation. Arrange public hearing and encourage parents for interaction. Arrange publicity campaign of SA event.

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