

Effect of Social Audit on Effective Operation of Public Expenditure

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ABSTRACT

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Social Audits allow people to enforce accountability and transparency, allowing the ultimate users to scrutinize development initiatives. Data for the paper is collected from primary sources, such as questionnaires and surveys. The statistical sample of this study is collected from 10 different projects located at Chaukune Nagarpalika, Surkhet district. The study's main objective is to assess the effect of social audit on the effective operation of public expenditure in Chaukune Rural municipality of Surkhet district. In this survey, 185 employees are involved in the self-administered questionnaire with the help of the purposive-based convenience sampling technique. The data are checked using the statistical software SPSS 25 to perform descriptive analysis and regression. Five hypotheses are developed to analyze the effects of all the independent variables on the overall effective operation of public expenditure. The study finds that financial decision-making and communication significantly impact effective public expenditure operations in selected construction projects. Similarly, financial transparency, corporate governance, and awareness among beneficiaries have no significant role in the effective operation of public expenditure. Results also indicate that there is a relationship between social audit and the operation of public expenditure.

1. INTRODUCTION

The execution of public policy may be analyzed using a variety of methods. Social evaluation, often known as social auditing, is among them. Considering the demands and necessities of all public and private parties when conducting a social audit is accurate (Vinšalek-Stipić, 2022). In a social evaluation, two processes are observed: resource transformation and diversion (Sukmayeti, 2018). A social audit, a tool that compares an organization's performance to its pledges, may be one way to gather relevant stakeholders on a single platform where various parties may communicate and increase transparency. Though the idea of social audits has been around for a while, implementation of the notion is relatively new (Islam, 2015). Social audit refers to the social audit of the social community. It cannot be only associated with public sector social organizations since they are the engines of the community's socio-economic growth (Vian, 2020). Since the 1980s, several nations have grown their auditing industry and

established auditing institutions (Vinšalek-Stipić, 2022). Social audits create social pressure, a beautiful feature (Chawla, 2020). The fact that social audits themselves often provide information that stakeholders may utilize when making critical choices is related to the practice of social audit as part of CSR (Kamal, 2018). The community may share its insights and experiences during the public engagement portion of the Social Audit, and government representatives have the opportunity to reply (Agarwal, 2022). Social audits are crucial, particularly during pandemics, wars, and other crises. People are now starting to understand the importance of their rights, duties, state and non-state programs, and community goals and recognizing emerging issues and potential solutions (Sysoieva et al., 2023; Blaghit & Chergui, 2022).

The primary purpose of social audits is to inform the public about a government unit's activities, which benefits public expenditure in various ways. Limited studies exist on social audits, particularly in Chaukune Rural municipality, Surkhet District, where audits occur sporadically without exact data on their advantages. No studies address the effectiveness of social audits, prompting this research to focus on their impact on the public expenditure's understanding of governmental activities, addressing financial transparency, efficiency, diversity, community development, non-discriminatory practices, and deliberation.

2. REVIEW OF LITERATURE

Financial Transparency and Effective Operation of Public Expenditure

Krah and Mertens (2023) research confirms that financial transparency significantly enhances citizens' trust in local governments. When local governments operate transparently, citizens are more likely to trust local managers, which is crucial for effective governance. According to research by Trenovski (2017), many studies primarily concentrate on the relationships and impacts of the degree of accountability and transparency with other economic and social factors. The paper's findings provide important new perspectives on how budgetary responsibility and transparency affect Macedonia's institutional performance.

Similarly, Heald (2012) emphasizes that transparency in public expenditure is not just about making information available; it involves a sophisticated understanding of how transparency operates in different directions internally, externally, upwards, and downwards. This nuanced approach is essential for effective public policy implementation, the multifaceted nature of transparency in public expenditure and the various factors that contribute to its effectiveness or elusiveness. Ministry of Finance (2015) highlights the importance of effective financial management practices such as budget execution monitoring, expenditure tracking, and revenue collection to ensure proper utilization of public funds and resources. The experts, as mentioned earlier, research and report confirmed that financial transparency has a statistically significant effect on the effective operation of public expenditure. *Based on this evidence, the present researcher has hypothesized as follows:*

H_{A1}: Financial transparency has a statistically significant effect on the effective operation of public expenditure.

Financial decision-making on Effective Operation of Public Expenditure

Gebreyesus (2022) produced several noteworthy findings from his investigation on the efficiency of budget management at Ethiopia's Ministry of Finance. The legislative bodies' public accounts standing committees shall get instruction from MOF on government accounting systems, public financial management, and government budget management. The study's findings underscore the crucial

elements that impact budget management within the Ministry of Finance. These elements include the need for skilled staff, rules that provide assistance, efficient processes, and continuous training. Feschiyan (2013) investigated a system of indicators for the financial analysis of municipal real property" and presented a comprehensive framework for evaluating the economic performance and management. The system of indicators is designed to support decision-making processes aimed at enhancing the efficiency of public sector management, particularly in the management of municipal real property. This aspect is vital for improving overall governance and resource allocation. Amanawa and Ebiegeri (2024) indicate that this study examines the impact of public finance on organizational effectiveness. They present several key findings regarding the relationship between public finance and the performance of organizations, particularly in Nigeria. The research concluded that public financing is a significant factor in determining Nigerian organizations' success. It includes taxes, spending by the government, and public money management, all of which immediately affect how well organizations operate.

The studies of the experts mentioned above confirmed that financial decision-making has a statistically significant effect on the effective operation of public expenditure. *Based on this evidence, the present researcher has hypothesized as follows:*

H_{A2}: Financial decision-making has a statistically significant effect on the effective operation of public expenditure.

Corporate Governance on Effective Operation of Public Expenditure

Schick (1999) highlights the significance of external control in decision-making processes related to expenditures at the government centre, emphasizing the need for operational responsibility in field offices. It points out that outcome-based rules in public expenditure management can enhance transparency and accountability, with enforcement mechanisms in place to ensure compliance and restrain violators. The book advocates for developing feedback mechanisms, such as programme evaluations, to enhance the effectiveness of public expenditure management. This progressive approach is essential for continuous improvement and accountability in government spending. It concludes that a performance-oriented budget system is more effective when the institutional framework encourages and demands performance. (Allen & Tommasi, 2001). This study presents several critical findings regarding the governance of Public Expenditure Management (PEM) in Kenya, highlighting the importance of good governance and the challenges faced in the current system. It emphasizes that good governance is a crucial input in the PEM system. It could enhance budget outcomes and improve the confidence and legitimacy of public institutions. Therefore, it underscores the critical role of good governance in improving the effectiveness of public expenditure management in Kenya and identifying critical areas for improvement and reform. (Khainga, 2007). The study identifies sustained poor public service delivery as a 'wicked problem' that compels governments to explore better ways of improving and strengthening PEM systems. This highlights that corporate governance significantly impacts public expenditures by ensuring that resources are managed effectively, transparently, and aligned with the public interest. (Jarbandhan & Gwiza, 2022) It provides a structured approach to assessing public expenditure governance, focusing on the interplay between governance, outcomes, and contextual factors. Researchers ultimately aim to enhance accountability and effectiveness in public spending. They also highlight the need to understand how governance influences these outcomes to identify strengths and weaknesses in the accountability chain. (Bogere & Makaaru, 2016). Consequently, the following hypothesis is proposed by this study.

H_{A3}: Corporate governance has a statistically significant effect on the effective operation of public expenditure.

Awareness among beneficiaries on Effective Operation of Public Expenditure

The findings indicated that awareness about PETS was low among local leaders, PETS teams, and community members. This lack of awareness of the effectiveness of the methodology in promoting transparency and accountability in public expenditure (Munga, 2016). The researcher discussed how the disparity in levels of awareness, particularly between small farmers and landless individuals, significantly impacts political participation and informed voting. If small farmers are much more aware than the landless, this increases the community's overall fraction of informed voters. The researcher also found that if the political awareness of middle-income small farmers is significantly higher than that of people with low incomes, the overall fraction of informed voters will rise. This change can reduce the bias in favour of large farmers, as more informed voters can better advocate for their interests. (Bardhan, 1998). The awareness of the National Agricultural Extension Policy (2016) among local government politicians in some districts of Uganda could be much higher. This lack of understanding can hinder effective implementation and support for agricultural extension services, crucial for improving farming practices and productivity. (ACODE (Organization) & Kuteesa, 2018).

Social responsibility involves not only compliance with laws but also a deep awareness of organizations' obligations towards society and their stakeholders. This understanding is essential for balancing economic goals with social commitments, ensuring that organizations act in the community's best interest. This mutual trust is vital for fostering a responsible relationship between businesses and society, highlighting the significance of awareness in achieving social harmony. (Chlahawi et al., 2020). The study discussed that companies need to be more aware of environmental management systems like the EMAS (Eco-Management and Audit Scheme). This low level of understanding is a significant barrier to effectively disseminating such standards in Bulgaria. Enhancing awareness about social responsibility standards is vital for their successful implementation. This can be achieved through education, media promotion, and addressing financial concerns, ultimately leading to a more socially responsible business environment in Bulgaria. (Peicheva, 2017). Consequently, the following hypothesis is proposed by this study.

H_{A4}: Awareness among beneficiaries has a statistically significant effect on the effective operation of public expenditure.

Communication on Effective Operation of Public Expenditure

Communication is a fundamental aspect of public procurement in Kosovo, influencing transparency, efficiency, relationship management, and public trust. By prioritizing effective communication, institutions can enhance the procurement process and ensure better outcomes for all stakeholders. (Duraku, 2019). The government strengthens communication between institutions through regulations and policies, which helps build legitimacy and trust. This is crucial for fostering an inclusive and integrated government communications ecosystem. Communication is significant in government collaboration as it facilitates the sharing of information, builds trust, and enhances the effectiveness of public relations efforts. (Kornawan, 2024). Communication is a foundational element that influences various sectors, including public administration, education, and social equity. Effective communication within public administration can enhance service delivery. Its significance lies in enhancing efficiency, improving outcomes, and ensuring equitable access to resources and information. (Bronchi, 2003). Clear communication of financial reporting and audit results can lead to better decision-making. The paper suggests that simplifying financial reporting procedures and ensuring their public dissemination can significantly impact governance and reduce leakages in public funds. (Sayedoff, 2008). Consequently, the following hypothesis is proposed by this study.

H_{A5}: Communication has a statistically significant effect on the effective operation of public expenditure.

3. CONCEPTUAL FRAMEWORK

A conceptual framework is a researcher's understanding of the connection between study variables and the identification of the necessary variables for the research investigation. In this study, the overall aim of conceptual frameworks is to show the effect of social audit on the effective operation of public expenditures of Birendranagar Surkhet at Chaukune Municipality.

The conceptual framework has been constructed as follows:

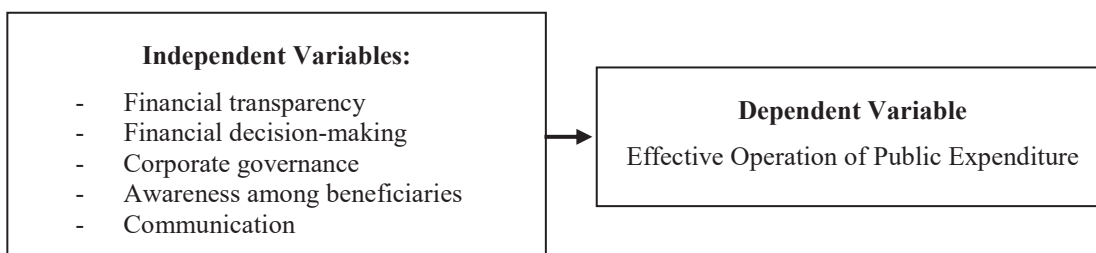


Figure 1: Conceptual Framework

4. RESEARCH METHODOLOGY

The study utilized convenience sampling and a quantitative research method based on positivist philosophy to analyze 185 respondents in the Surkhet district at Chaukune Nagarpalika. The data obtained through a questionnaire was processed using regression analysis. The study concentrated on demographic profiles and descriptive and multivariate analyses to determine how independent and dependent factors relate.

5. ANALYSIS AND RESULT

Demographic Profile of the Respondents

Respondents were questioned about their demographics, including their age, gender, marital status, level of education, and kind of organization, using a standardized questionnaire. This portion of the presentation summarizes the frequency analysis of the respondent demographic profiles.

Table 1

Demographic Profile of the Respondents

SN	Demographics	Frequency	Percentage
1	Gender Status		
	Male	116.00	62.70
	Female	69.00	37.30
	Total	185.00	100.00
2	Age Status		
	up to 24 Years	26.00	14.10
	25 - 35 years	56.00	30.30
	36 - 45 Years	50.00	27.00
	46 years and above	53.00	28.60
	Total	185.00	100.00

SN	Demographics	Frequency	Percentage
4	Marital Status		
	Married	149.00	80.50
	Unmarried	36.00	19.50
	Total	185.00	100.00
4	Educational Level		
	Upto Plus Two/Secondary Level	86.00	46.50
	Bachelor Level	47.00	25.40
	Degree and above	52.00	28.10
	Total	185.00	100.00
5	Types of Respondents		
	Local Representative	11.00	5.90
	Consumer Committee	28.00	15.10
	Direct Beneficiaries	146.00	79.00
	Total	185.00	100.00

Table 1 presents the respondents' demographic information. Regarding the gender status of the total respondents, 62.70 per cent were classified as male, and the remaining 37.30 percent as female. Based on the statistics, it is evident that most respondents identified as male.

On the other hand, concerning age, 14.10 percent of responders were younger than 24, 30.30 percent were between 25 and 35, 27% were between 36 and 45, and the remaining 28.60 percent were among those who were 46 years of age or senior.

Regarding marital status, 80.50 percent of the respondents were categorized as married, and the remaining 19.50 percent were single. Thus, the statistics indicate that most respondents were married.

In the context of the educational status of respondents, out of 185 respondents, 46.50 percent had a secondary level of education, 25.40 percent had completed a bachelor's level of education, and 28.10 percent were master's and above-level education holders. The data shows that the majority of the respondents had a secondary level of education.

Similarly, the table shows the selection of respondents. Out of the total respondents, 5.90 percent were related to local representatives. Likewise, 15.10 percent were related to the consumer committee, and the remaining 79 percent were related to direct beneficiaries. The data shows that most of the respondents were direct beneficiaries.

Multivariate Regression Analysis

The impact of the social audit was regressed with all independent factors to determine the combined effect of all independent variables on the efficient operation of public expenditures (Financial transparency, financial decision-making, corporate governance, Awareness among beneficiaries, and Communication) of the study.

Table 2

Model Summary of Multivariate Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.596	0.355	0.337	0.34392

Predictors: (Constant), FT, FDM, CG,AAB, Communication

Multiple Coefficients of Correlation (R) is 0.596, and the results indicate that financial transparency, financial decision-making, corporate governance, Awareness among beneficiaries, and Communication have a solid joint association with the effective operation of public expenditure. Accordingly, all the independent variables are correlated jointly with the effective operation of public expenditure. The coefficient of determination is 0.355, and the result indicates that the regression model has explained 33.7 % of the effective operation of public expenditure.

Table 3

ANOVA of Independent Variable and Dependent Variable

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.677	5	2.335	19.745	.000 ^b
	Residual	21.173	179	0.118		
	Total	32.850	184			

- a. Dependent Variable: Effective Operation of Public Expenditure (EOoPE)
 b. Predictors: (Constant), Financial transparency (FT), Financial decision making (FDM), Corporate governance (CG), Awareness among beneficiaries (AAB), and Communication (C)

Table 3 of the ANOVA study shows that the "Sig" value is .000, less than .05. The independent and dependent variables have a substantial relationship at the 5% significance level. So, financial transparency, financial decision-making, corporate governance, Awareness among beneficiaries, and Communication (independent variable) have a positive linear significant relationship with the effective operation of public expenditure.

Table 4

Coefficient of Multiple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.215	0.268		4.541	0.000
FT	0.111	0.069	0.128	1.592	0.113
FDM	0.328	0.074	0.336	4.447	0.000
CG	0.065	0.078	0.069	0.840	0.402
AAB	-0.023	0.081	-0.024	-0.280	0.780
C	0.201	0.080	0.227	2.519	0.013

- a. Dependent Variable: EOoPE

Table 4 shows a multiple regression analysis identifying financial transparency, decision-making, corporate governance, beneficiary awareness, and communication as independent variables and effective public expenditure as a dependent variable at a 5 percent level of significance and 95 percent level of confidence.

- a. The study found no significant financial transparency or effective operation of public expenditures in Chaukune Rural municipality of Surkhet district. However, an increase in one unit of financial transparency led to a constant of 0.111 units.

- b. The study revealed a significant linear relationship between financial decision-making and the effective operation of public expenditures, with an increase in one unit of financial decision-making factors resulting in a 0.328 unit increase in effective expenditure operation.
- c. The study found no significant corporate governance or effective public expenditure operation in Chaukune Rural municipality of Surkhet district. Still, an increase in financial transparency led to a 0.065 unit constant.
- d. The study found no significant financial transparency or effective operation of public expenditures in Chaukune Rural municipality of Surkhet district. However, an increase in one unit of financial transparency led to a -0.023 unit constant.
- e. The study revealed a significant correlation between communication and efficient public expenditures, with enhanced corporate governance leading to a 0.201 unit increase in effective expenditure operation.

According to the results of multivariate regression analysis, financial decision-making and communication have significantly improved the efficient operation of public spending. This indicates that the independent factors considerably influenced the dependent variable. The findings support the study of the work of Gurung et al. (2020).

6. DISCUSSION

The study's first hypothesis assumed that "Financial transparency has a statistically significant effect on the effective operation of public expenditure," which was stated as "H_{A1}". The study did not support this hypothesis, indicating that financial transparency has a statistically significant effect on the effective operation of public expenditure, with a P-value of 0.113, which is opposed to the study (Krah & Mertens, 2023; Trenovski, 2017). The study's second hypothesis was "Financial decision-making has a statistically significant effect on the effective operation of public expenditure", which was stated as "H_{A2}," indicating that financial decision-making has a statistically significant effect on the effective operation of public expenditure. With a P-value of 0.000, consistent with the study conducted by (Amanawa & Ebieghberi, 2024; and Gebreyesus, 2022). The third hypothesis was "Corporate governance has a statistically significant effect on the effective operation of public expenditure," which was stated as "H_{A3}". The study did not support this hypothesis, indicating that corporate governance has a statistically significant effect on the effective operation of public expenditure, with a P-value of 0.402, which is opposed to the study (Jarbandhan & Gwiza, 2022). The fourth hypothesis was, "Awareness among beneficiaries has a statistically significant effect on the effective operation of public expenditure," The study did not support this hypothesis, indicating that awareness among beneficiaries has a statistically significant effect on the effective operation of public expenditure, with a P-value of 0.780., which is opposed to the study of (Chlaihawi et al., 2020). Finally, the fifth hypothesis, "Communication has a statistically significant effect on the effective operation of public expenditure," The study supported the hypothesis, indicating that communication has a statistically significant effect on the effective operation of public expenditure, with a P-value of 0.013, which is like the study conducted by (Savedoff, 2008).

7. CONCLUSION AND IMPLICATIONS

The study's main objective was to assess the effect of social audit on the effective operation of public expenditure in Chaukune Rural municipality of Surkhet district. Considering these data, one can conclude that the suppliers and the regulatory bodies exhibit inadequate responsibility.

- a. Financial decision-making has a positive and significant effect on the effective operation of public expenditures. This means that the more activity related to financial decision-making, the higher the chances of effective operation of public expenditures.
- b. communication has a positive and significant effect on the effective operation of public expenditures. This means that the more influential the use of different modes of communication, the more influential the utilization of public expenditures.

Social auditing has several advantages despite potential drawbacks. A company, contractor, or construction committee may persuade stakeholders of the benefits of more socially responsible business practices by showcasing the beneficial financial effect of its social responsibility initiatives via the auditing process. Thus, social audit serves as a driving force behind the analysis, enhancement, and provision of solutions to improve the effective use of human resources. It is also crucial for guaranteeing a balance between the economic unit's financial and social outcomes.

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