

Social Audit of Mahatma Gandhi National Rural Employment Guarantee Act (MG NREGA): A Study of Hamirpur Block of Himachal Pradesh

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Abstract - Rural development has been the major concern areas since the implementation of the First Five Year Plan in our country. Governments at the Centre and State level have implemented many programmes and schemes to achieve socio-economic development of rural areas in the country. MGNREGA is one of those programmes and schemes. It came into force on February 2, 2006. This flagship programme of the Government of India aims at enhancing the livelihood security of households in rural areas of the country by providing at least one hundred days of guaranteed wage employment in a financial year to every household whose adult members volunteer to do unskilled manual work. The primary objective of the scheme is to augment wage employment. This is to be done while also focusing on strengthening natural resource management through works that address causes of chronic poverty like drought, deforestation, and soil erosion and thus encourage sustainable development. To review the implementation and working of the MGNREGA, social audit is one of the important tools evolved and implemented as a part of MGNREGA. It brings transparency and accountability not only in the implementation of MGNREGA but also in the working of Gram Panchayat. Therefore, this paper aimed at examining the effectiveness of social audit in Hamirpur district of Himachal Pradesh.

Keywords: MGNREGA, Social Audit, Transparency, Accountability

I. INTRODUCTION

Social audit is an audit of a scheme/ programme that is conducted jointly by the Government functionaries and the people, especially by those who are affected by or are the intended beneficiary of such schemes. Social audit can be described as verification of the implementation of a program/ scheme and its result by the community with the active involvement of primary stakeholder. This is done by comparing official record with the actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise and reading out the findings allowed in public platform oral test in Monginis and the facts are obtained from the public and are compared with the official record the social audit process goes beyond accounting for money that has been spent to examine whether the money spent was spent properly and has made a difference in the people life.

The major objectives of social audit are to promote transparency and accountability in the implementation of programme, inform and educate people about their rights and entitlements, provide a collective platform for people to

express their needs and grievances, promote people participation in all stages of implementation and strengthening the scheme by deterring corruption and improving implementation (Comptroller and Auditor General of India, 2016).

It is for the first time in the history of rural development in India that Social Audit has been included in a flagship programme of the Government of India. Social Audit gained significance after the enactment of MG NREG Act. The Mahatma Gandhi National Rural Employment Guarantee Act is unique in many respects. The participation of the communities and the implementation through the Gram Panchayats are the foundation stones of the Act. The inclusion of Social Audit under Mahatma Gandhi NREGA is a step in the direction of decentralization, as envisaged in the 73rd Amendment. It is a management tool to strengthen the implementation of Mahatma Gandhi NREGA, the Gram Panchayats and the communities that audit the procedures and processes. Mahatma Gandhi National Rural Employment Guarantee Act (MG NREGA), Section 17 mandates conduct of Social Audit on all stages of implementation of the scheme. The 'Gram Sabha shall monitor the execution of works within the Gram Panchayat. The Gram Sabha shall conduct regular Social Audits of all the projects under the Scheme taken up within the Gram Panchayat. The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the Social Audit (<http://hprural.nic.in/TR.pdf>).

II. METHODOLOGY

The present study is based mainly upon primary data. The data was collected through a sample survey. For the collection of primary data well-prepared schedules were administered to the respondents. For the collection of first-hand data, the present study used multi stage random sampling. At the first stage, Hamirpur district was selected to represent Himachal Pradesh. At the second stage, Hamirpur block was selected randomly. At the third stage, out of 25 Social Audited Gram Panchayats for MG NREGA (Financial Year 2017-18) 03 Gram Panchayats were selected. In the total sample of 75 respondents was collected from three Gram Panchayats by selecting 25 respondents from each.

TABLE I SOCIAL AUDIT CALENDAR OF MG NREGA FOR HAMIRPUR BLOCK OF HIMACHAL PRADESH

S. No.	Panchayat	SA Starting Date	SA Ending Date	SA Gram Sabha	SA Public Hearing	SA Period (From)	SA Period (To)
1	Amroh	3.10.17	7.10.17	13.3.18	20.3.18	1.10.16	31.3.17
2	Anu	18.12.17	22.12.17	11.3.18	20.3.18	1.10.16	31.3.17
3	Bajuri	4.12.17	8.12.17	15.3.18	20.3.18	1.10.16	31.3.17
4	Balh	12.12.17	16.12.17	7.3.18	20.3.18	1.10.16	31.3.17
5	Bassi-Jhaniara	16.10.17	21.10.17	7.2.18	20.3.18	1.10.16	31.3.17
6	Brahladi	1.11.17	5.11.17	11.2.18	20.3.18	1.10.16	31.3.17
7	Changer	7.11.17	11.11.17	18.2.18	20.3.18	1.10.16	31.3.17
8	Darogan Patikot	27.11.17	1.12.17	28.2.18	20.3.18	1.10.16	31.3.17
9	Daruhi	20.11.17	24.11.17	25.2.18	20.3.18	1.10.16	31.3.17
10	Dei Ka Naun	13.11.17	17.11.17	8.3.18	20.3.18	1.10.16	31.3.17
11	Dhaned	23.10.17	27.10.17	10.2.18	20.3.18	1.10.16	31.3.17
12	Jangal Ropa	8.10.17	12.10.17	16.3.18	20.3.18	1.10.16	31.3.17
13	Khiahlohakharian	20.11.17	24.11.17	25.2.18	20.3.18	1.10.16	31.3.17
14	Kuthera	8.10.17	12.10.17	16.3.18	20.3.18	1.10.16	31.3.17
15	Laleen	13.11.17	17.11.17	27.2.18	20.3.18	1.10.16	31.3.17
16	Majhog Sultani	1.11.17	5.11.17	11.2.18	20.3.18	1.10.16	31.3.17
17	Mati Tihra	18.12.17	22.12.17	11.3.18	20.3.18	1.10.16	31.3.17
18	Nalti	4.12.17	8.12.17	4.3.18	20.3.18	1.10.16	31.3.17
19	Nara	26.12.17	30.12.17	7.1.18	20.2.18	1.10.16	31.3.17
20	Neri	12.12.17	16.12.17	7.3.18	20.3.18	1.10.16	31.3.17
21	Pharnol	16.10.17	21.10.17	7.2.18	20.3.18	1.10.16	31.3.17
22	Ropa	3.10.17	7.10.17	13.3.18	20.3.18	1.10.16	31.3.17
23	Sasan	23.10.17	27.10.17	10.2.18	20.3.18	1.10.16	31.3.17
24	Ser Balauni	7.11.17	11.11.17	18.2.18	20.3.18	1.10.16	31.3.17
25	Tibbi	27.11.17	1.12.17	28.2.18	20.3.18	1.10.16	31.3.17

Source: 1) Department of Rural Development, Ministry of Rural Development, Govt. of India.
2) http://mnregaweb4.nic.in/netnrega/SocialAudit/SA_Cal_Login.aspx

III. RESULTS AND DISCUSSION

A. Awareness about Social Audit

MGNREG concentrates on social audit for reviewing its implementation by the members of Gram Sabha. Every Gram Panchayats has to hold Gram Sabha meetings in general and Gram Sabha meetings for social audit in particular. For the success of social audit, the participation and involvement of rural people are required. The participation and involvement of people depend on their awareness of the social audit. Hence, the data have been collected from the respondents on their awareness about the social audit.

TABLE II AWARENESS ABOUT THE SOCIAL AUDIT

Responses	Frequency	Percentage
Yes	58	77.33
No	17	22.67
Total	75	100.00

Source: Field Survey

Data in Table II clearly indicates that 77.33 per cent of respondents were aware of social audit, while 22.67 per cent were not aware of it. During interacting with the respondents, it was observed that gram panchayats did not publicize whether a particular gram sabha is for social audit for any other.

Though the majority of people were aware of social audit, yet they informally reported that they just come to attend the meeting and gram panchayats were showed apathy towards their voice.

B. Effectiveness of Social Audit

TABLE III OPINION ABOUT EFFECTIVENESS OF SOCIAL AUDIT

Response	Frequency	Percentage
Yes	66	88.00
No	9	12.00
Can't Say	0	0
Total	75	100.00

Source: Field Survey

Data about the effectiveness of social audit have been collected from the selected respondents and depicted in Table III.

The table depicts that the majority of respondents (88.00 per cent) were of the opinion that social audit conducted at the Gram Panchayat level was effective. Whereas, only 12.00 per cent of respondents rates it as non-effective. Therefore it can be inferred that social audit is an important tool in the hand of Gram Sabha to review the implementation and working of MGNREG.

C. Transparency due to Social Audit

Social audit is a tool to bring transparency in the working and implementation of MGNREGA as well as Gram Panchayats. At the time of Gram Sabha, especially, social audit, Gram Panchayats have to put all the relevant documents and information before the Gram Sabha members. Moreover, at the time of the social audit, Gram Sabha members have full access to all the documents and information related to MGNREGA. The data about transparency due to social audit have been shown in Table IV.

TABLE IV SOCIAL AUDIT HAS BROUGHT TRANSPARENCY IN IMPLEMENTATION OF MG NREGA.

Response	Frequency	Percentage
Yes	54	72.00
No	9	12.00
Can't Say	12	16.00
Total	75	100.00

Source: Field Survey

Data show that out of total respondents 72.00 per cent were agreed that social audit brought transparency in the implementation of MGNREGA. 12.00 per cent of respondents were of the opinion that social audit did not bring transparency, while 16.00 per cent of respondents restrained themselves to furnish their opinion on this. Hence, it can be inferred that in the majority of cases social audit proved to be an effective tool of transparency at the panchayat level.

D. Accountability due to Social Audit

TABLE V SOCIAL AUDIT HAS INCREASED ACCOUNTABILITY IN MG NREGA

Response	Frequency	Percentage
Yes	63	84.00
No	10	13.33
Can't Say	2	2.67
Total	75	100.00

Source: Field Survey

Accountability is another aspect which needs to be examined. As the social audit is meant for furnishing all the

records, documents and information before the gram sabha, the accountability can be fixed. In other words, the social audit can increase accountability of panchayat office bearer as well as officials concerned. The data about accountability have been enumerated in Table V.

Out of total respondents, 84.00 per cent of respondents were of the opinion that social audit has increased the accountability in MGNREGA. While 13.33 per cent of respondents were of the opinion that social audit did not increase accountability. Hence, it can be said that the provision of social audit enhanced the accountability of panchayat office bearers and officials engaged in the implementation of MGNREGA.

E. Discrepancy in Official Records

During the social audit, gram sabha has the right to go through all the relevant documents related to MGNREGA. The gram sabha reviews the official records in the light of actual work done on the ground. Therefore, during the field survey, the data have been collected on whether they found any discrepancy in the official records or not.

TABLE VI DISCREPANCY IN OFFICIAL RECORDS AND ACTUAL GROUND IN THE WORK DONE UNDER MG NREGA

Responses	Frequency	Percentage
Yes	49	65.33
No	26	34.67
Total	75	100.00

Source: Field Survey

Data in Table 6 indicate that two-third of respondents were of the opinion that they found a discrepancy in official records and actual work done on the ground. While about one third of respondents did not find any discrepancy.

F. Overall assessment of Social Audit

Here an attempt has been made to assess the satisfaction level among the respondents about social. The data about the extent of satisfaction have been presented in Table 7.

TABLE VII EXTENT OF SATISFACTION FROM SOCIAL AUDIT OF MG NREGA

Response	Frequency	Percentage
Fully Satisfied	23	30.7
Satisfied	31	41.3
Up some extent	16	21.3
Not satisfied at all	5	6.7
Total	75	100.00

Source: Field Survey

Data reveal that out of total respondents 30.7 per cent of respondents were fully satisfied, 41.3 per cent were satisfied, 21.3 per cent of respondents were satisfied to some extent, while 6.7 per cent of respondents were not

satisfied with the social audit conducted at the Gram Panchayat level. Hence, it can be concluded that 72 per cent of respondents either satisfied or fully satisfied with the social audit.

IV. CONCLUSION

The above discussion clearly indicates that the majority of respondents were either satisfied or fully satisfied with the system of social audit. As per the majority of respondents' social audit is effective in bringing transparency and accountability at the panchayat level. Therefore, it can be said that social audit plays an important role in bringing transparency in the implementation of MGNREGA. Not only this but it makes panchayat office bearers and government officials more accountable towards rural people. To make social audit more effective tool against wrong deeds at the panchayat level, government should spread education and awareness among the rural people, so

that they can extend their full participation during social audit.

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