

Social Audit of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) with Special Reference to Jawhar Taluka from the Perspective of Employment Generation

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ABSTRACT

In the traditional officialdom the accountability has always been upwards, but the change in working of governments with modern management techniques, the downward accountability has become a dire need. Social audit is a tool of downward accountability in public administration. The financial audits measure financial performance whereas social audit is a process for measuring the social impact of an organization through the systematic monitoring of performance and collection of stakeholder' views. The general objective of the study is to investigate into the social audits conducted under MGNREGA in Jawhar Taluka of Maharashtra. The study is done by using descriptive research methodology and stands on the ground of available secondary data. The data has been collected from various government sources. Though in certain places it has been spotted that social audit has positive impact on implementation of the MGNREGA however the picture is not uniform the nation over, and this is the same in case of Maharashtra, or Jawhar Taluka in particular. In spite of the fact that when contrasted with other places the social audit in here has been very effective. Notwithstanding, even here, social audit is considered more to be a financial audit. Malpractices, corruption and poor implementation of the schemes in specific pockets partially hinder the MGNREGS.

Key Words : Downward Accountability, Social Audit, MGNREGA, Financial Audit

INTRODUCTION

On August 2005, the Parliament of India passed the National Rural Employment Guarantee Act (NREGA), which orders the arrangement of a total of 100 days of ensured employment (of unskilled manual job) for unemployed and unskilled workforce of the rural households in Indian villages. The sanction of NREGA witnessed the very end of an enthusiastic discussion with many (counting the Acts most vigorous allies) predicating that corrupt system leading to debasement of the benefits and the poor service delivery mechanisms was together going to undo any potential advantages that NREGA could otherwise have showered on the rural poor (Shah, 2007). To such an extent that one of the India's highly notable financial experts even sarcastically proposed that the

probability of cash arriving at the poor people's account would be higher on the off chance that we essentially drop the cash by helicopter or gas expand into the provincial zones than if we course it through such work programs.

The given worries, over debasement due to the corrupt system and the poor conveyance, are born out of the past experiences of India with conveying government assistance projects to the poor people. Rajiv Gandhi had broadly assessed that only 15 paise of each rupee that is apportioned arrives in the hands of the poor in reality. And this couldn't be more true than on account of the rural employment generation programs. The experiences from the past suggests that proposes that most noteworthy recipients of the rural employment generation programs were rather the private contractors who got 'work orders'

and along with the local political persons and managers fudged muster rolls in order to deliver expanded figures and abuse reserves or funds. Therefore most members in these projects infrequently got to the base wage- as per gauges from an India wide study of the rural employment generation programs, 65% of the individuals who participated in these projects were paid between Rs. 30 and Rs. 60 each day. This is way below the minimum wage rate that has been set by the government. A significant explanation behind this shocking situation was the absence of transparency and accountability in our conveyance frameworks that have permitted defilement to multiply unchecked.

Because of the corruption issue and to guarantee that advantages arrive at the individuals who need it, various accountability and transparency measures have been worked in to the NREGA making it one of India's most interesting experiments in fortifying administration frameworks (Dreze, 2011). There lie three pillars around which the mentioned components have been built:

Decentralization in planning and execution:

Decentralization of administration frameworks lies at the center of a responsible framework. The NREGA works particularly and firmly on this code. Accordingly, NREGA's section 13 (1) makes it compulsory that 'Panchayats at the district, intermediate and village levels will be the principal authorities for planning and implementation of the schemes'. Further enabling the Gram Panchayat, it specifies that at least half of the assets and important works be executed by the Gram Panchayat. To guarantee that the arrangements and the selected works showcase the requirements and needs of the neighborhood residents, section 16 (3) (4) of the Act states that 'every Gram Panchayat shall prepare a development plan and maintain a shelf of works.' This rack of works is readied dependent on proposals of the Gram Sabha. These proposals are thus sent to the Program Officer. A comparable framework is followed at the intermediate and Panchayat level.

Social audits:

Social audit which refers to the process used for the cross-verification of all the acquired government data and records with real factors on the ground finishes the criticism circle in the chain of accountability. It offers a dais for the least fortunate and most weakened to take an interest in administration. Section 17 of the NREGA

orders that customary social reviews be led in the Gram Sabhas at any rate, once at regular intervals, or at least, once every six months. The NREGA guidelines has actually dedicated a whole chapter for explaining the social audits process. It recognizes 11 phases of the program where an individual or a group of individuals can mediate in order to ensure public vigilance. The last phase is the compulsory six monthly social audit forum, in this phase the gram sabha meets up to survey, assess and check the final progress.

The accountability and transparency measures revered in the NREGA have end up being an impetus for some state governments and common society associations to make imaginative strides towards creating and regulating accountability tools into the administration framework.

Understanding History of Social Audits:

The possibility of the social review or audit was conceived in the early 1990s out of a battle to guarantee a minimum wage rate for the rural people in the form of a regulation in drought relief works and accessibility of subsidized food and other basic wares to the least fortunate by means of the public distribution system (PDS) which is led by the Mazdoor Kisan Shakti Sangathan (MKSS), which is a grassroots organization situated in Rajasthan. Right off the bat in its battles, the MKSS have experienced broad corruption in both of its works i.e. supplying essential products through the PDS framework and the stipulation of wages in relief works. The MKSS gathered that the essential explanation behind the given large scale corruption which multiplied unchecked was that all the administration and government programs were actualized under a cover of mystery and secrecy which concealed the abuse of assets that have been done. Official records got never imparted to the citizens because of which they couldn't address the authorities and demand accountability. Regularly and continuously the citizens stayed uninformed of the quantum of corruption, defilement and stealing that occurred in their name. privilege of individuals to comprehend what their administrations are doing and how government reserves are being spent long these lines turned into the main issue of the MKSS's battle. Through their activism, the MKSS started to demand admittance to authentic official records and data identified with the local development works. With the help of thoughtful authorities, or by pressurizing the local officials, the MKSS was able to have the option

to get to duplicates of authentic records. These records were investigated and cross checked with beneficiaries and the residents of relevant villages and lastly imparted to the public. An significant development in the mentioned process was the introduction of 'JanSunwai' or the public hearing in which the subtleties of the official data were perused out to the gathered villagers. Local inhabitants that had been the victims of the officials' fraudulent practices were invited in order to give declarations as were government officials and local politicians who allowed a chance to defend their actions in front of the public.

This mentioned process of investigating and scrutinising the official records and of determining if the expenditures as reported by the state reflects the real capital or monies that have been spent on the field, is referred as a social audit (Vikaspedia, 2018).

Proof is accumulated by means of cooperation with participants in the identified development programs, authentication of the schemes and also through taking interviews of the Panchayat members as well as the local officials. The initial step in any social audit happens to be the obtainment of authentic records. With the sanctioning of the Right to Information Act in 2005, this has been made conceivable without any difficulty. Once obtained, these records are studied, contemplated and unveiled open to the general masses. Findings of the Social Audit are thereafter shared with citizens and local officials by means of a 'JanSunwai' or formal proceeding.

With the NREGA, the idea of the social audit has only flourished. Section 17 of the NREGA has mandated regular conduct of the social audits pertaining to all the aspects of the programme. Moreover, the operational guidelines of Government of India give implementers bit by bit direction on the best way to lead a social audit. Since the implementation of NREGA in February 2006, civil society organizations, regularly in organization with the local administrative officials were conducting social audits throughout the nation. These audits have been instrumental in keeping up the pressure by the public for accountability and transparency in the execution and working of NREGA (Aiyar & Samji, 2009).

In the present study an attempt has been made to document the experience and analyse the social audit of MGNREGA carried out in the Jawhar Taluka of Maharashtra. It draws on the secondary data that has been collected from various government and non-governmental sources.

Review of Literature:

Parthasarthy, M. (1988) regarded social audit at the extreme end of the spectrum of audit functions since audit function has grown and evolved, starting from the most ancient kind called vigilance audit concerned mainly with the detection of frauds, over the centuries. Thereafter different audits viz. regularity audit, propriety audit, value for money audit, performance audit and lastly social audit came on the arena. Social audit is a way of determining, appreciate, reporting and ultimately improving an organization's social and ethical performance. A social audit helps to narrow gaps between long term objective and outcome, between competence and usefulness. It is a technique to comprehend, assess, check, report on and to improve by taking remedial measures besides lessons for the social performance of the organization (Jain & Polman, 2003). Again, R. R. Prasad, (2003) observed that social audit, in the gestation years, was undertaken in the form of external investigations to take stock of the impact of big companies on their work-force, consumers and the community; the people concerned at large. Social auditing is viewed as a process to enable organizations and agencies to assess and demonstrate their social, community and environmental benefits and limitations. It is a method to assess the level of performance of an entity against the declared values and objectives in contrast to the commitments made by it. Also social audit is observed as participatory, anti-corruption and efficiency enhancing mechanism. The concept is based on the principle of the citizens' wish and right to know the modus operandi of government including the thick of the things and their impact on the common masses with the underlying principle to bring the government under an obligation to give account of its functioning and be transparent to citizens. Again, it is also expressed as a process to create a flexible framework to enable the organization to account fully for its social, environmental and economic impact, to report on its performance, and to provide the information essential for planning future action and improving performance. Adams and Evans (2004) emphasized the issue of achieving accountability through the social reports in view of their incompleteness in reporting as well as their credibility. The incompleteness and inadequacy on account of credibility reduces the expectations from such audits. This aforesaid gap is attributable to over-emphasis on the validity of performance data for the purpose of completeness and credibility with the involvement of stakeholders. The

article lays emphasis on the guidelines for companies to ensure preparation of such reports which are complete in all material respects. Finally, the article highlighted adoption of a practical approach to social audit with assurance guidelines aimed at reducing the audit expectations gap. Shah (2005) pointed out the importance of strong social audit mechanisms and penalties to check the malpractices. Again, Thomas, (2005) has expressed serious concern over the failure of the panchayat to conduct mandatory and periodic social audit. Again, the social audit was seen to be a unique feature of the NREGS, however, it is conducted by non-governmental organizations (NGOs) not by the gram panchayats (GPs) or gram sabhas, consequently, there is little institutionalization of the social audit process in the NREGS (Muthusamy, 2012).

METHODOLOGY

This study aims to assess the current position of Social Audit in Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). It also aims to provide some suggestive measures to bring improvement in the current picture. The study is done by using descriptive research methodology and stands on the ground of available secondary data. The data has been collected from various government and non-government sources.

Hypothesis:

H_0 : MGNREGA has no significant impact in achieving its desired goals in Jawhar taluka.

H_1 : MGNREGA has no significant impact in achieving its desired goals in Jawhar taluka.

RESULTS AND DISCUSSION

MGNREGA in Maharashtra/India:

Numerous researches have been designed to determine the overall performance of MGNREGS since the Act concerning to it got here into existence in August 2005. Where some studies have criticised the working of this nation-wide programme, few others are considered to propose it on the grounds and have been acknowledging that it shall radically change the lives of rural poor and make them conscious pertaining to their entitlements.

The current study consequently tries to consider the implementation of NREGA in Maharashtra while stressing

on coverage of rural poor, employment assured, works that have been undertaken, strengths of the scheme, its bottlenecks and techniques for strengthening it even more. Although there has continually been an argument and in fact debate regarding the effectiveness of NREGA pertaining to assistance coverage of the identified group, but additionally it has been criticized on two points that include high-priced and corruption will now not enable it to gain success, the study of Maharashtra suggests that it's half true. The scheme is profitable in asset creation, development of watershed, draught prevention, administration of rural public works at massive scale and alleviation in giant scale migration. The scheme is additionally profitable in providing assistance to the weaker sections of the society. However, the fundamental hassles related to the employment provision as the mandays generation and the range of households who have furnished one hundred days of employment are pretty low in nearly all of the districts of the state of Maharashtra.

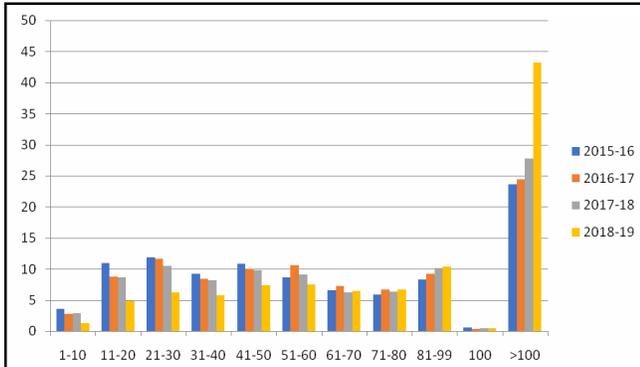
Performance of MGNREGA in Jawhar taluka:

The demographic profile of Palghar District reveals that in Jawhar taluka, 100% the population resides in rural areas. The entire male and female population of Jawhar taluka belongs to Scheduled Tribe. Again, Jawhar shows that it shelters the highest proportion of female cultivators in the Palghar district. However, the percentage of the male agricultural labourers is higher than their female counterparts. However, the people in Jawhar do not mostly agree with the statement that there have been fall in frequency of migration due to participation in MGNREGA. And in fact in Jawhar, majority of the households, irrespective of the level of education, follows the process of migration for employment beside participation in MGNREGA work.

Beside these few other noticeable data that have been jolted down through the process of social audit includes:

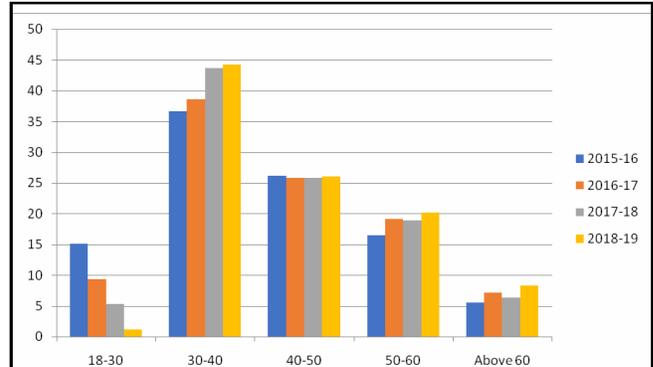
Work days received by the households in Jawhar Taluka

As given in the Fig. 1, most of the households have been found to be getting more than 100 days of work in all the consecutive years that makes a total of 23.65%, 24.47%, 27.80% and 43.19% in 2015-16, 2016-17, 2017-18 and 2018-2019 respectively. Also as the data depicts, highest proportion of people have been found to be getting



Source: Ministry Of Rural Development, Government Of India

Fig. 1 : No. of days worked by the households in 4 consecutive years from 2015-16 to 2018-19



Source: Ministry Of Rural Development, Government Of India

Fig. 2 : Percentage distribution of workers under various age groups for 4 consecutive years from 2015-16 to 2018-19

more than 100 days of work in the year 2018-19 and consequently in comparison to the rest of the three consecutive years fewer people received less than 100 days of work in the year 2018-19. Therefore, the social audit has brought the good picture of few GPs where the people are mostly receiving optimum number of workdays, as well as the dire condition of the rest where the picture is different.

Distribution of workers under various age groups:

As it is given in the Fig. 2, most of the people in the Jawhar Taluka who have been participating in the MGNREGA works in all the consecutive years belong to the age group of 30-40 that form a total proportion of 36.62%, 38.54%, 43.61% and 44.26% in the year 2015-16, 2016-17, 2017-18 and 2018-19 respectively. Again highest proportion of people belonging to age group of 18-30 has been found to be taking part in the MGNREGA work in the year 2015-16 which was 15.13% followed by 9.32% in 2016-17, 5.25% in 2017-18 and only 1.20% in the year 2018-19. Thus, social audit has brought the change in the picture of the age distribution and the differential condition in light. One possible reason behind this vast difference in the proportion of people which has

also been decreasing with the each year could be that the people participating in the MGNREGA work didn't change and since with each year their age has increased therefore the proportion of people in the smallest age group has been decreasing consistently.

Registration of people for receiving work under MGNREGA:

Table 1 shows that most of the registered people belong to the ST community owing to the fact that the Jawhar Taluka is dominantly inhabited by tribal population followed by the people belonging to unreserved classes and scheduled class. Again, if the gender distribution is considered then it is found that more females have been registered in comparison to the number of males registered in the Jawhar Taluka, consistently, for all the four consecutive years from 2015 to 2019. Thus, one significant thing that comes in light by social audit here is how the benefits are variedly distributed among the people of various communities. Also, there is very insignificant difference between the proportions of registration, in the context of both community and gender, for the four consecutive years.

Table 1 : Year-wise distribution of number of people registered for receiving work under MGNREGA						
Year	No. of Registered	SC's	ST's	Others	Male	Female
2015-16	85342	107	84390	1945	41341	45104
2016-17	84602	105	83666	1931	41021	44684
2017-18	85342	107	84390	1945	41341	45104
2018-19	84602	105	83666	1931	41021	44684

Source: Ministry Of Rural Development, Government Of India

Table 2 : Year-wise distribution of Job Cards issued

Year	No. of Registered	SC's	ST's	Others	Male	Female
2015-16	85664	104	76194	6446	40922	44745
2016-17	84917	102	75463	6432	40599	44321
2017-18	85664	104	76194	6446	40922	44745
2018-19	84917	102	75463	6432	40599	44321

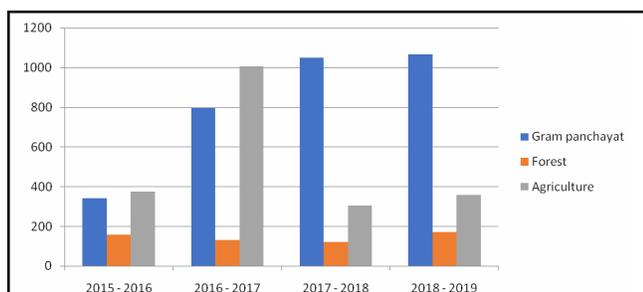
Source: Ministry Of Rural Development, Government Of India

Distribution of Job Cards:

Table 2 shows that most of the job cards have been issued to the people belonging to the ST community this probably is the result of the fact that the Jawhar Taluka is dominantly inhabited by tribal population followed by the people belonging to unreserved classes and scheduled class respectively. Again, in the context of the gender distribution of the people to whom job cards have been issued, it is found that more females have been issued job cards than the males, consistently, for all the four consecutive years from 2015 to 2019. Also, there is very insignificant difference between the proportions of number of job-cards issued, in the context of both community and gender, for the four consecutive years starting from 2015 to 2019.

Types of work done:

As it has been given in Fig. 3, the types of work done under MGNREGA can be broadly classified into three types, namely works related to gram panchayat, works related to Forest and works related to Agriculture. The data for the four consecutive years depicts that lowest proportion of works has been done in the genre of works related to forest. However the other two groups present contradictory changes. As the highest proportion of work has been done in the agriculture sector for the first two years i.e. 2015-16 and 2016-17, however in the



Source: Ministry Of Rural Development, Government Of India

Fig. 3 : Types of work done in the Jawhar Taluka in the four consecutive years, from 2015 to 2019

other two years i.e. 2017-18 and 2018-19 highest proportion of work has been done in the gram panchayat sector and infrastructure development.

Therefore, clearly, social audit has given everyone an opportunity to not only understand the working of the various government scheme, like NREGA in this case, but also spread awareness regarding the rights and liabilities of the people beside bringing the actual ground reality in light.

Concluding remarks:

The above discourse shows that social audit has countless advantages and it has demonstrated its quintessence as a viable device of transparency and accountability ruining corruption, malpractices and identifying and making culprits accountable in open forum. Notwithstanding, social review isn't liberated from analysis and it experiences a few imperatives (Bhatia and Dreze, 2006). Though in certain places it has been spotted that social audit has positive impact on implementation of the MGNREGA however the picture is not uniform the nation over, and this is the same in case of Maharashtra, or Jawhar Taluka in particular. In spite of the fact that when contrasted with other places the social audit in here has been very effective. Notwithstanding, even here, social audit is considered more to be a financial audit. Malpractices, corruption and poor implementation of the schemes in specific pockets partially hinder the MGNREGS. Because of which the non-monetary angles are not thought of and however there are issues they regularly are neither examined nor arranged. To illustrate, various studies shows that the labourers in Jawhar Taluka have faced difficulty in getting employment under MGNREGA in within 5km radius of their residence and also were not paid the travelling allowance, later. Moreover, the workers complained in the studies by various researchers that MGNREGA project works have been executed by them without the use of any machinery, which happens to be the main motto of MGNREGA. Again, according to the guidelines of the MGNREGA,

there is provision to give various on site facilities to the workers such as leisure, toilets, crèche facility, drinking water, etc. however, at many places the mentioned facilities have not been provided which makes the MGNREGA workers vulnerable to different health related as well as other issues.

To conclude, it may be emphasized that social audit has potential to deliver a meaningful impact on the effectiveness of the MGNREGS for which Gram Sabhas are to be empowered across the country with institutional framework and infrastructure for achieving good governance.

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