EMPIRICAL ASSESSMENT OF SOCIAL AUDIT OF MGNREGA: A CASE STUDY OF HAMIRPUR DISTRICT OF HIMACHAL PRADESH

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Abstract

Social audit is an audit of 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 and its result by the community with the active involvement of stakeholder. By using social audit general public is empowered to monitor the working of Panchayati Raj Institution (PRIs), especially in the implementation of rural employment programme MGNREGA. With the help of social audit people are able to make panchayat office bearer and officials accountable. The present paper is an attempt to review the actual functioning of social audit in Hamirpur district. The study reveals that with the advent of social audit the implementing agencies are becoming more and more accountable and transparent in their functioning. There is a need to enlarge the ambit of the social audit to include other rural development programmes so that people can get their due benefit.

Keywords: MGNREGA, People Participation, Social Audit, Transparency.

1. Introduction

Social audit is recognized as an important accountability tool in the development sector because it is supposed to contribute to transparency and effective governance (Rajasekhar, et.al., 2013). Social audit is a dynamic tool

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by which people are able to make officials accountable for their performance in the delivery of legally enshrined rights. Based on struggles by people's movements, NREGA, which is a law unlike others that are only schemes, has social audit built into the legislation (Gopal, 2009). Social Audit is an audit that is conducted jointly by the Government and the people, especially by those people who are affected by or are the intended beneficiaries of, the scheme being audited. To put it in a simpler way, Social Audit can be described as verification of the implementation of a programme/ scheme and its results by the community with the active involvement of the primary stakeholders. This is done by comparing official records with actual ground realities, with the participation of the community. In the verification exercise, and reading out the findings of the verification exercise aloud in a public platform. The Social Audit process goes beyond accounting for the money that has been spent to examine whether the money was spent properly and has made a difference in people's lives. The aim is effective implementation and control of irregularities. For the first time, Social Audit was embedded in MGNREGA (Jha, 2015).

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Accountability and transparency are the two main pillar of good governance. Social audit plays an important role in bringing accountability and transparency in the implementation of MGNREGA. Transparency is used as a means of holding public officials and public representatives accountable and fighting against corruption. When a Government's or Gram Panchayat's (in case of MGNREGA) meetings are open to the press and the public, its budgets may be reviewed by anyone, and its laws and decisions are open for

discussion, it is seen as transparent, and there is a less opportunity for the authorities to abuse the system for their own interests. The MGNREGA concentrates on social audit for reviewing its implementation by the members of Gram Sabha. Every Gram Panchayat has to hold Gram Sabha meetings in general and Gram Sabha meetings for social audit in particular to review MGNREGA implementation in their respective Gram Panchayats. Besides, vigilance and Monitoring Committees (VMC) have to be constituted in this direction. Further, the transparency can be ensured by way of conducting inspections and disposal of complaints. Hence, the present paper aims at reviewing the actual conduct of social audit in Hamirpur district of Himachal Pradesh.

II.   Objectives and Methodology

The main objective of the present research paper is to review the functioning of the social audit of MGNREGA in Hamirpur district. The study was based on primary data. The primary data was collected from the sample respondents. The study was conducted in Nadaun block of Hamirpur district. Four-gram panchayats were selected for the collection of first-hand data. The data was collected by administering interview schedules to the sample respondents. A total of 120 respondents (30 from each selected gram panchayats) were selected randomly.

III.   Result and discussion

Social audit implies a check on the arbitrary powers of the functionaries and making them accountable towards the public in a transparent manner. Government has made a provision of 'social audit' under MGNREGS. Under MGNREGS the tool of social audit can be extensively used to ascertain the relevance, usefulness and utility of the funds allocated. The information about social audit has been discussed as under:

(i)   Participation in Social Audit Gram Sabha

The success of Social audit depends on the active participation and involvement of people. For the productive outcome of social audit, people must participate in the Gram Sabha to render their opinion, complaints and recommendation freely. Further, it is imperative that Gram Panchayat must

respond positively to these issues. During the study, it was inquired from the respondents (programme beneficiaries and non-beneficiaries) whether they participated in the gram sabha for social audit or not. The information collected has been presented in Table 1.

Table 1: Participation in Social Audit Meeting

Responses	Frequency	Percentage
Always	97	80.83
Sometimes	23	19.17
Not at all	0	0.00
Total	120	100.00

Source: Primary Probe

Table 1 exhibits that out of total of 120 respondents, 80.83 per cent reported that they always participated in the social audit meeting. While 19.17 per cent of respondents were sometimes attended the social audit meetings held in their gram panchayat. It was found that in the majority of cases the programme beneficiaries were always attending the social audit meetings.

(ii) Opinion about the Social Audit Meeting

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. Further, Gram Sabha members should have easy access to all these documents. The opinion of respondents in this regard has been given in Table 2.

Table 2: Opinion about Social Audit Meeting

Statement	Strongly Agree	Partially Agree	Not Agree	Total
Easy access to all the relevant documents related to MGNREGA	70 (58.33)	29 (24.17)	21 (17.50)	120 (100.00)
GP provides all the information at the time of social audit	67 (55.83)	25 (20.83)	28 (23.33)	120 (100.00)
GP is answering (feedback) your questions without any manipulations	61 (50.83)	48 (40.00)	11 (9.17)	120 (100.00)
GP provides information about the action taken on the complaints	58 (48.33)	53 (44.17)	9 (7.50)	120 (100.00)

Source: Primary Probe

The data in Table 2 exhibit that, 58.33 per cent of respondents strongly agreed that there was easy access to all the relevant documents related to MGNREGA at the time of Social audit. While 24.17 per cent of respondents partially agree with the statement. Only 17.50 per cent did not agree that the relevant documents related to MGNREGA were easily accessible during social audit meeting. With regard to the statement that 'Gram Panchayat provides all the information at the time of social audit' it was found that 55.83 per cent of respondents strongly agree with it and 20.83 per cent of respondents partially agreed with this statement. The percentage of those respondents who did not agree with the statement was 23.33 per cent. In relation to the statement that 'Gram panchayat is answering the questions without any manipulations' the data show that out of total respondents, 50.83 per cent strongly agreed and 40.00 per cent of respondents partially agreed to this. With regard to the statement that 'Gram Panchayat provide information about the action taken on the complaints it was observed that 48.33 per cent of respondents strongly agreed and 44.17 per cent of respondents were found partially agree with the statement. The above analysis reveals that though in the majority of cases the gram panchayats disclosed required information during the social audit, the percentage of those respondents who partially agreed and not agree cannot be ignored. It gives the impression that the proceedings of the social audit meeting were not fully transparent.

(iii) Discrepancies found and raised during Social Audit

The opinion of the sample respondents has been collected about the discrepancies found and raised during the social audit has been enumerated in Table 3.

Table 3: Opinion about the discrepancies found and raised during Social Audit

Discrepancies	Yes	No	Total
Misappropriation of funds	9	111	120
	(7.50)	(92.50)	(100.00)
Manipulation of accounts	6	114	120

	(5.00)	(95.00)	(100.00)
Fake job cards	1	119	120
	(0.83)	(99.17)	(100.00)
Substandard assets created	30	90	120
	(25.00)	(75.00)	(100.00)
Over measurement of works	29	91	120
	(24.17)	(75.83)	(100.00)
Poor maintenance of MGNREGA records	2	118	120
	(1.67)	(98.33)	(100.00)

Source: Primary Probe

Data in Table 3 depict that out of total respondents 92.50 per cent of respondents reported that they did not found misappropriation of funds during social audit meeting. With regard to the manipulation of accounts, the Table shows that 95.00 per cent of respondents did not recognize that gram panchayats manipulate the account under MGNREGA. With regard to the fake job cards, 99.17 per cent of respondents were of the opinion that there was no incidence of fake job cards in the panchayat.

Out of total respondents, 75.00 per cent of respondents were of the opinion that asset created under MGNREGA was not of substandard quality. But it is important to mention here that 25.00 per cent of respondents found and raised the problem of substandard assets created. With regard to over measurement of works, again 24.17 per cent of respondents were of the opinion that the measurement of works under MGNREGA was not done correctly and it was over measured. While 75.83 per cent of respondents found the measurement of work done correctly. With regard to the poor maintenance of records, it was found that 98.33 per cent of respondents opined that the records of MGNREGA were maintained properly. Hence, it can be inferred that social audit plays an important role in streamlining the functioning of gram panchayat in the implementation of MGNREGA.

(iv)   Overall Assessment

Social audit is a step towards good governance at the local level. It is introduced to bring transparency and accountability in the implementation of MGNREGA. The data have been collected from the sample respondents

about different statements related to the social audit. The collected data have been enumerated in Table 4.

Table 4: Opinion about Social Audit

Statement	SA	A	N	D	SD	Total
Social audit is tool for bringing Transparency	53 (44.17)	37 (30.83)	3 (2.50)	25 (20.83)	2 (1.67)	120 (100.00)
social audit is a tool to fix accountability	57 (47.50)	39 (32.50)	2 (1.67)	21 (17.50)	1 (0.83)	120 (100.00)
Social Audit is a tool to empower people	57 (47.50)	36 (30.00)	2 (1.67)	23 (19.17)	2 (1.67)	120 (100.00)
Social Audit is a tool to streamline the implementation of MGNREGA	54 (45.00)	37 (30.83)	3 (2.50)	22 (18.33)	4 (3.33)	120 (100.00)
Social audit is a tool to streamline the functioning of Gram Panchayats	53 (44.17)	39 (32.50)	2 (1.67)	23 (19.17)	3 (2.50)	120 (100.00)

Source: Primary Probe.

Note: SA= 'Strongly agree'; A= 'Agree'; N = 'Neutral'; D = 'Disagree'; SD = 'Strongly Disagree'

The opinion of the sample respondents on the statement that 'social audit is a tool for bringing transparency' reveals that about 75 per cent of respondents were either strongly agree or agree with it, while 20.83 per cent of respondents disagreed with the statement. The data regarding the statement that 'social audit is a tool to fix accountability' were also supported by about 80 per cent of respondents. Out of total of 47.50 per cent of respondents were strongly agree and 32.50 per cent of respondents agreed with the statement. It gives an impression that social audit proves to be a tool of bringing transparency and accountability in the implementation of MGNREGA.

With regard to the statement that 'social audit is a tool to empower people', 47.50 per cent of respondents strongly agreed, 30.00 per cent agreed and 1.67 per cent remained neutral. While about 20 per cent of respondents were either disagree or strongly disagree with the statement.

The opinion about the statement that Social audit is a tool to streamline the implementation of MGNREGA', reveals that majority of respondents were either strongly agree (45.00 per cent) or agree (30.83 per cent). While about 22 per cent of respondents did not recognize social audit as a tool to streamline the implementation of MGNREGA.

With regard to the statement that 'social audit is a tool to streamline the functioning of gram panchayats', data show that 44.17 per cent of respondents strongly agreed and 32.50 per cent agreed to this statement. Whereas the percentage of those respondents who were either disagree or strongly disagree was 19.17 per cent and 2.50 per cent respectively.

Conclusion

Social audit is becoming more and more popular these days. It is a strategy that provides an opportunity for the rural people to review and evaluate the actual implementation of MGNREGA in their area. The study reveals that social audit is proving a vital tool of transparency in the functioning of implementing agency (Panchayati Raj Institutions) of MGNREGA. With the advent of social audit, the irregularities in gram panchayats have lower down and panchayat office-bearers have started working in more sincerely. Now people start realizing that they have the right to review and evaluate the functioning of panchayat raj institutions (especially Gram panchayats), which resulted in people's empowerment. Hence, it can be suggested that social audit should be done as per the norms enshrined in MGNREGA. Not only this it is needed that the ambit of Social audit should be enhanced to other programmes and policy as well so that the functioning of panchayati raj institutions and officials concerned can be checked and corrected.

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