



Social Audit of MGNREGA: A Path of Community Participation in Tribal Area of Himachal Pradesh

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ABSTRACT

Social audit is a powerful tool for social change, community engagement, and government accountability. The technique of closely examining and assessing a program with community involvement while comparing government data with real-world experiences is known as social auditing. After the implementation of the social audit, the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) implementing agency has become increasingly transparent and accountable in its functioning. The present research paper is an attempt to know the effectiveness of social audit mechanisms in enhancing transparency, ensuring accountability, and promoting community participation in the implementation of MGNREGA in the tribal development block Bharmaur in the Chamba district of Himachal Pradesh. The paper aims to provide a comprehensive analysis of social change, people participation, and transparency through social audit practices on the execution of MGNREGA work.

INTRODUCTION

Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) aims to lift millions of marginalized people out of poverty by improving living stability and encouraging work opportunities in rural areas. The successful implementation of MGNREGA hinges on the principles of good governance, which foster an environment of efficiency, equity, and responsiveness. Accountability stands as a crucial aspect that ensures the responsible utilization of public funds and the delivery of benefits to the intended beneficiaries. As governments manage vast resources for development programs, the need for transparency becomes paramount to maintain public trust and prevent corruption.

The process of scrutinizing and evaluating a program with the active participation of the community while contrasting official records with actual ground realities is known as social audit. A social audit is carried out by the citizens, particularly by individuals who will be impacted by or intend to benefit from the program, with the assistance of government personnel. As a result, social audit can be defined as community-based verification of a program's implementation and outcomes with active participation from the key stakeholders. Comparing official records with actual ground realities while actively including citizens in the verification process and reading out the results of the official records constitutes a social audit. The social audits also assess whether the funds were appropriately used and whether they improved the lives of the citizens. The idea behind social audits is based on the idea that in a democracy, decision-makers should be held accountable for how they use their authority, which should ideally be exercised with everyone's knowledge and permission.

In Himachal Pradesh MGNREGA was introduced initially on Feb. 2, 2006, in the two most backward districts namely Sirmaur and Chamba in the first phase of implementation. The rest of the ten districts were covered later in the second phase 2007-08.

In pursuance of rule 4 of the Social Audit of Schemes rules, 2011, the State Government of Himachal Pradesh has constituted a society as "HP State Social Audit Unit" to facilitate the conduct of the social audit of MGNREGA works as an independent and autonomous organization. Even with a legislative mandate from the federal government, most state Governments have not established MGNREGA Social Audits until 2016. In Himachal Pradesh, the Social Audit of MGNREGA started in the year 2016. A Social Audit Unit (SAU) was established at Shimla. To administer the Social Audit Unit one Director and two resource persons have been also appointed in the state. District resource persons were also appointed in each district, and two-two district resource persons have been appointed in three large districts Shimla, Mandi, and Kangra.

LITERATURE REVIEW

Goel (2007) discussed the strengthening of good governance mechanisms to ensure responsible and participatory decision-making at the grass root of democracy. Lots of problems have been identified in enforcing good governance in local areas because of a huge political intervention, lax attitude of the administration, and limited financial resources which are the major key obstacles to enforcing good governance. A notable aspect is its enhancing emphasis on the internal approach to good governance.

Akella and Kidambi (2007) explained the vital role of social audits in combating corruption and promoting transparency in governance. Commence a comprehensive overview of social audits, emphasizing their significance as a mechanism to hold public institutions and officials accountable. The study enlightens how social audits serve as powerful tools to scrutinize the utilization of public resources and assess the effectiveness of government policies and programs in addressing societal issues. The article focuses on the relationship between social audits and combating corruption and expounds on how social audits empower citizens and civil society organizations to actively participate in governance processes and demand accountability from public officials.

Varghese et al. (2019) highlighted the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) and evaluated the role of social audits in enhancing transparency, accountability, and participation in the program. A qualitative research approach has been adopted to investigate the MGNREGA implementation in Sikkim. Primary and secondary data, including interviews with key stakeholders, beneficiaries of the program, and program administrators used. The study contributes meaningfully to the social accountability mechanisms, demonstrating the potential of social audits in improving the effectiveness of government welfare programs.

Chawala (2020) explains the concept of social audit and its relevance in the context of accountability. Emphasizes how social audits have emerged as an essential mechanism to assess and report the social and environmental impact of organizations, ensuring transparency and responsible behavior. The study provides unique insights into the specific challenges and opportunities associated with social audit practices in a rapidly developing economy.

Singh Yadav and Gupta (2023) have analyzed the involvement of local governance structures that impact the implementation and outcomes of the MGNREGA. The study examines the importance of the scheme in providing rural employment opportunities and socio-economic development for marginalized communities, particularly in tribal areas of Jharkhand. The article examines MGNREGA's effectiveness and explores the crucial role played by local governance institutions, such as Gram Panchayats and Village Councils, in facilitating the successful implementation of the program. The researchers utilize both qualitative and quantitative data to obtain comprehensive insights, through interviews, surveys, and field observations, the study captures the perceptions and experiences of local stakeholders, including beneficiaries, officials, and community leaders. The study highlights the importance of

decentralized decision-making and community participation in achieving the program's objectives.

METHODOLOGY

The present study is based on the data collected through the primary survey. In the present study, there is a sample of 200 respondents which has been selected based on multistage sampling techniques. In the first stage, the Chamba district was selected to represent local governance through social audit. In the second stage, the tribal development block Bharmaur has been selected for the study. In the third stage, four-gram panchayats were identified based on performance (two low performers and two high performers Panchayats with the Report of Persons-days generated under MGNREGA or works completed in financial years 2021-22. In the fourth stage, a total of 200 sample respondents were identified 50 from each panchayat (40MGNREGA workers and 10 members of the Social Audit Unit Committee).

RESEARCH RESULT AND DISCUSSION

The study on Social Audit under MGNREGA reveals significant outcomes regarding people's participation and transparency in local governance. Social Audit emerged as a powerful mechanism for a participatory society in transparency under MGNREGA. The results of the study are presented in table numbers 1-6.

Awareness regarding Social Audit in Gram Sabha

Implementation of social audit under MGNREGA implies the awareness of the community. It promotes active engagement and open government by improving citizens' understanding of their rights. The detailed information received from the respondents is given in Table 1.

Table1. Awareness regarding Social Audit in Gram Sabha

Response	Gram Panchayat				Total
	Kugti	Poolan	Lamu	Sinyur	
Yes	25 (62.50)	20 (50.00)	10 (25.00)	28 (70.00)	83 (51.87)
No	15 (37.50)	20 (50.00)	30 (75.00)	12 (30.00)	77 (48.12)
Total	40 (100.00)	40 (100.00)	40 (100.00)	40 (100.00)	160 (100.00)

Source: Field Survey

Data presented in Table 1 depicts that 51.87 percent of respondents were aware of the social audit in the Gram Sabha whereas 48.12 percent of the total respondents were not aware of the social audit in Gram Sabha. Overall it can be said, that the awareness regarding social audit is still low. It can be improved

by organizing special programs, and putting up banners so that citizens can be fully aware of social audit under MGNREGA.

Transparency about MGNREGA Works through Social Audit

Transparency in MGNREGA works through social audit ensures open scrutiny of works, expenditures, and outcomes. It allows citizens to access detailed information about scheme implementation, enhancing accountability and reducing corruption. There is a provision in MGNREGA that the measurement book will be read in front of all the workers on the last day of completion of work. Hence, the responses of the respondents are presented in the table below.

Table 2. Transparency about MGNREGA Works

Response	Gram Panchayat				Total
	Kugti	Poolan	Lamu	Sinyur	
Strongly Agree	10 (25.00)	8 (20.00)	5 (12.50)	9 (22.50)	32 (20.00)
Agree	6 (15.00)	12 (30.00)	15 (37.50)	9 (22.50)	42 (26.25)
Neutral	5 (12.50)	6 (15.00)	5 (12.50)	8 (20.00)	24 (15.00)
Strongly Disagree	7 (17.50)	9 (22.50)	10 (25.00)	8 (20.00)	34 (21.25)
Disagree	12 (30.00)	5 (12.50)	5 (12.50)	6 (15.00)	28 (17.50)
Total	40 (100.00)	40 (100.00)	40 (100.00)	40 (100.00)	160 (100.00)

Source: Field Survey

Data presented in Table 2 shows that out of the total respondents, 26.25 percent respondents agreed with the transparency in the works of MGNREGA, 21.25 percent of the respondents strongly disagreed, 20 percent of the total respondents strongly agreed with the statements, while 17.50 percent respondents disagreed with the statement and only 15 percent of the respondents were neutral. It indicates that regarding transparency in MGNREGA works social audit proved to be an effective tool.

Impact of social audit in the implementation of MGNREGA Works

Social audit has a profoundly positive impact on how MGNREGA works and is implemented. It promotes accountability, prevents corruption, and guarantees that resources are used properly. The opinions of the respondents during the field survey have been given in the table below.

Table 3. Impact of social audit in implementation of MGNREGA Works

Response	Gram Panchayat				Total
	Kugti	Poolan	Lamu	Sinyur	
Strongly Agree	10 (25.00)	8 (20.00)	5 (12.50)	9 (22.50)	32 (20.00)
Agree	6 (15.00)	12 (30.00)	15 (37.50)	9 (22.50)	42 (26.25)
Neutral	5 (12.50)	6 (15.00)	5 (12.50)	8 (20.00)	24 (15.00)
Strongly Disagree	7 (17.50)	9 (22.50)	10 (25.00)	8 (20.00)	34 (21.25)
Disagree	12 (30.00)	5 (12.50)	5 (12.50)	6 (15.00)	28 (17.50)
Total	40 (100.00)	40 (100.00)	40 (100.00)	40 (100.00)	160 (100.00)

Source: Field Survey

The above table reveals that 26.25 percent of respondents agreed with the impact of social audit in the implementation of MGNREGA Works. 21.25 percent of respondents strongly disagreed, and 20 percent strongly agreed whereas 17.50 percent of respondents disagreed, and only 15.00 percent of respondents were neutral. Overall data shows that a social audit is an important way for the hands of Gram Sabha to review the implementation and execution of MGNREGA works.

Gram Panchayat proactively placed documents related to MGNREGA for Public domain for transparency

Allover Gram Panchayat proactively placing documents related to MGNREGA work in the public domain signifies a commendable commitment to transparency and accountability. It empowers citizens to scrutinize expenditures, ensuring resources are used efficiently. The inquiries during the study from the respondents have been shown in the table below.

Table 4. Gram Panchayat proactively placed documents related to MGNREGA in the Public domain for transparency

Response	Gram Panchayats				Total
	Kugti	Poolan	Lamu	Sinyur	
Yes	9 (90.00)	8 (80.00)	6 (60.00)	7 (70.00)	30 (75.00)
No	1 (10.00)	2 (20.00)	4 (40.00)	3 (30.00)	10 (25.00)
Total	10 (100.00)	10 (100.00)	10 (100.00)	10 (100.00)	40 (100.00)

Source: Field survey

Table 4 shows that 75 percent of official respondents of all the four-gram panchayats (Kugti, Poolan, Lamu, and Sinyur) proactively placed documents related to MGNREGA for public domain for transparency and 25 percent of the total official respondent's responses not to put officials documents for public domain. Hence, the above data shows that the majority of officials put all the relevant documents in the public domain.

Social Audit strengthened decentralized governance

Social audit has prominently strengthened decentralized governance by promoting transparency, accountability, and active citizen participation. Through systematic reviewing of official documents and works execution under MGNREGA. The opinions of the respondents have been provided in the table below.

Table 5. Social Audit strengthened decentralized governance

Response	Gram Panchayat				Total
	Kugti	Poolan	Lamu	Sinyur	
Yes	10 (100.00)	10 (100.00)	10 (100.00)	10 (100.00)	40 (100.00)
No	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)	0 (0.00)
Total	10 (100.00)	10 (100.00)	10 (100.00)	10 (100.00)	40 (100.00)

Source: Field survey

Table 5 indicates that all the officials of all Gram Panchayats (Kugti, Poolan, Lamu, and Sinyur) thought that social audit has strengthened local governance. Therefore, it is inferred that after the introduction of social audit in MGNREGA the participation of people in decision-making has been improved a lot, and local governance gradually become more effective.

CONCLUSIONS AND RECOMMENDATIONS

The above discussion highlights the critical part played by social audits in altering local governance dynamics with community participation. The results unequivocally show that social auditing, which facilitates active public participation, increases transparency, accountability, and efficiency in the execution of MGNREGA works. Social Audit has played a pivotal role in empowering the tribal communities by giving them a platform to voice their concerns, participate in decision-making processes, and hold the government accountable for its actions. By actively engaging the community members in the auditing process, MGNREGA has not only enhanced the quality of implementation but has also strengthened the social fabric of the tribal development block of Bharmour. The study reveals that for better results of social audits, an effective initiative should be taken to raise awareness among the tribal communities. Capacity-building programs should be conducted in

every Gram Panchayat. It can be made better by planning unique initiatives and hanging banners to properly inform the public about MGNREGA's social audit. Proper awareness and use of digital technology can also enhance the transparency of social audit procedures. There should be regular monitoring and evaluation of MGNREGA work, and effects should be made on continuous improvement in promoting public participation and transparency in local governance through a social audit mechanism.

ADVANCED RESEARCH

The use of social audit mechanisms in the implementation of MGNREGA in Bharmaur, Himachal Pradesh has proven to be effective in enhancing transparency, ensuring accountability, and promoting community participation. The involvement of the community in the audit process has led to increased transparency in the allocation and utilization of funds, promoted community participation in decision-making, and improved the overall quality of MGNREGA work. Social audit has played a crucial role in bringing about positive social change and empowering the community.

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