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**Social Audit in MGNREGA: A Case Study of Three Districts of  
Haryana**

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## **Social Audit in MGNREGA: A Case Study of Three Districts of Haryana**

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*Social audit is an important weapon to attack the corruption that plagues rural development programmes. Social audit is an innovative mechanism that can create the enabling conditions for public accountability. Without social audit we can't implement any schemes or programmes in transparent and accountable manner.*

### **Introduction**

Audit' is a Latin word which is translated as 'to hear' in English. Audit is not a recent activity but is a practice that was adopted in the ancient time by emperors to analyse the public sentiment towards their rule and policies. The input of masses was then used to alter the policies. Thus encompassing the whole society in the decision making process of matters of governance. (Gahlot, 2013)

According to the Act, Social Audit is a process by which the people, the final beneficiaries of any scheme, programme, policy or law, are empowered to audit such schemes, programmes, policies and laws. A social audit is an ongoing process by which the potential beneficiaries and other stakeholders of an activity or project are involved from the planning to the monitoring and evaluation of that activity or project. It thereby tries to ensure that the activity or project is designed and implemented in a manner that is most suited for the prevailing (local) conditions, appropriately reflects the priorities and preferences of those affected by it, and most effectively serves public interest.

### **The Basic Principles of Social Audit:**

According to the act the basic principles of social audit include:

- **Transparency:** Complete transparency in the process of administration and decision-making, with an obligation on the government to suo moto (voluntary disclosure of information) give the people full access to all relevant information.
- **Participation:** A right based entitlement for all the affected persons (and not just their representatives) to participate in the process of decision making and validation.
- **Representative Participation:** In those rare cases where options are pre-determined out of necessity, the right of the affected persons to give informed consent, as a group or as individuals, as appropriate.
- **Accountability:** Immediate and public answerability of elected representatives and government functionaries, to all the concerned and affected people, on relevant actions or inactions.

Implementation of all conditions for guaranteed rural employment under the MGNREGA and provision of minimum entitlements of labourers, including all expenditure under the Act shall be subjected to social audit in the manner prescribed by Central Government at least once in every six months consisting of the following:

- i. Identification, training of local youth as social auditors; and formation of trained social auditor teams for each Gram Panchayat with youth from outside the Gram Panchayat to conduct social audit, provided that at least 25% of village social auditors are from SC/ST groups. For services rendered by such youth, each one of them shall be paid an honorarium at a rate not less than the remuneration payable to the skilled labour under MGNREGA
- ii. Provision of records (muster rolls, M-Books, pay orders) to the social audit teams free of cost.

- iii. Verification of every work site to cross-check the measurements in the field with that on M-Books; and to assess the utility and outcomes of the work so executed.
- iv. Verification of every disbursement on record with the concerned beneficiaries.
- v. Verification of outcomes with that of estimated outcomes.
- vi. Verification of provision of entitlements in the field.
- vii. Review the implementation of MGNREGA for vulnerable groups
- viii. Conduct of Public hearings by the social auditors at the Ward/Gram Panchayat and Block level to read out the findings.
- ix. Systematic follow up action on the reports of the social audit and completing recovery of amounts found misappropriated, and completing suitable disciplinary/criminal action on the irregularities brought out in social audits within 6 months from the date of conduct of social audit.

## Material and Methods

**Sampling Design:** The study has been conducted in Sirsa, Ambala and Hissar districts of Haryana one from each phase of MGNREGA implementation selected on the basis of maximum number of issued job cards in 2012-13. Three blocks one from each, block Dabwali from Sirsa district, block Barara from Ambala district and block Hissar-I from Hissar district were selected. The criterion used for the selection of blocks is also based on the highest number of issued job cards. Total six gram panchayats, two from each block were selected where the total number of issued job cards was highest. Gram panchayat Chautala and Ganga were selected from block Dabwali of district Sirsa; gram panchayat Ugala and Tandwal were selected from block Barara of district Ambala and gram panchayat Kaimari and Mangali Mohabat were selected from block Hissar-I of district Hissar.

**Sources of Data:** The study is based on the secondary data. Data were collected from MGNREGA website and social audit records of gram panchayats.

## Results and Discussion

The study has been found following results discussed below:

**No. Social Audit and Issues Raised:** According to the Act, at least 1 gram sabha in every six months is compulsory. Table-1 shows that all the selected gram panchayats of Haryana state covered social audit. In 2011-12 in the gram panchayat Tandwal no social audit was conducted because the MGNREGA was not came into force during this period in this gram panchayat. According to the table-1 in the year 2011-12, 66.67 % of total gram panchayats conducted 2 social audits. In the year 2012-13 all the selected gram panchayats performed excellence. All gram panchayats conducted 100% social audits. In the year 2013-14 only 33.33% gram panchayats conducted 100% social audit. This shows the poor performance of social audit conducted in 2013-14. In case of issues raised in 2011-12 no issue was raised in all the gram panchayats. In the year 2012-13, in only two gram panchayats issues were raised. In the year 2013-14 also in only two gram panchayats issues were raised. All these show that the performance of MGNREGA and social audit is good.

**Table-1**  
**Gram Panchayat wise Total No. of Social Audit and Issues Raised**

Year	District	Block	Gram Panchayats	Total No. of Social Audit	Issues Raised
2011-12	Sirsa	Dabwali	Chautala	02	00
			Ganga	02	00
	Ambala	Brara	Ugala	01	00
			Tandwal	00	00
	Hissar	Hissar-I	Kaimari	02	00

			Mangali Mohabat	02	00
2012-13	Sirsa	Dabwali	Chautala	02	02
			Ganga	02	02
			Ugala	02	00
	Ambala	Brara	Tandwal	02	00
			Kaimari	02	00
	Hissar	Hissar-I	Mangali Mohabat	02	00
2013-14	Sirsa	Dabwali	Chautala	02	02
			Ganga	02	02
			Ugala	01	00
	Ambala	Brara	Tandwal	01	00
			Kaimari	01	00
	Hissar	Hissar-I	Mangali Mohabat	01	00

Source: www.nrega.nic.in

**Summary of issues/complaints:** The table-2 shows that in the year 2011-12 no issues of fraudulent muster rolls, misappropriation of funds, wages not paid and delay in payments were found in the all selected gram panchayats. In the year 2012-13 and 2013-14 no issues of no issues of fraudulent muster rolls, misappropriation of funds and wages not paid were found in any gram panchayats. But the issue related delay in payments was found in only two gram panchayats Chautala and Ganga. This shows that the social audit is very effective in these selected gram panchayats. It is due to the social audit that there is not a single issue related fraudulent muster rolls, misappropriation of funds and wages not paid in the selected gram panchayats.

**Table-2**  
**Summary of issues/complaints**

Year	Gram Panchayats	Issues Raised				
		Fraudulent Muster Rolls	Misappropriation of Funds	Wages not Paid	Delay in payments	Others
2011-12	Chautala	00	00	00	00	00
	Ganga	00	00	00	00	00
	Ugala	00	00	00	00	00
	Tandwal	00	00	00	00	00
	Kaimari	00	00	00	00	00
	Mangali Mohabat	00	00	00	00	00
2012-13	Chautala	00	00	00	02	00
	Ganga	00	00	00	02	00
	Ugala	00	00	00	00	00
	Tandwal	00	00	00	00	00
	Kaimari	00	00	00	00	00
	Mangali Mohabat	00	00	00	00	00
2013-14	Chautala	00	00	00	02	00
	Ganga	00	00	00	02	00
	Ugala	00	00	00	00	00
	Tandwal	00	00	00	00	00
	Kaimari	00	00	00	00	00
	Mangali Mohabat	00	00	00	00	00

Source: Social audit records of gram panchayats.

## Conclusion

This study concludes that Social audit is an important weapon to attack the corruption that plagues rural development programmes. Social audit is an innovative mechanism that can create the enabling conditions for public accountability. Without social audit we can't implement any schemes or programmes in transparent and accountable manner.

### **References**

Gahlot Sushmita (2013), "Social Audits in India", *International Research Journal of Social Sciences*, Vol. 2(11), 41-45.

[www.nrega.nic.in](http://www.nrega.nic.in)