

## **Impact of Social Audit on Implementation of MGNREGS: A Study With Reference To Kadapa District of Andhra Pradesh**



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### **Abstract**

Mahatma Gandhi National Rural Employment Guarantee Act Scheme [MGNREGAS] is introduced to enhance the livelihood security unemployed unskilled youth in rural areas by providing a hundred days of wage employment to perform unskilled manual work. The implementation of MGNREGAS in rural areas should be audited to reveal the effectiveness of the program in different part of the country. Conducting the social audit for MGNREGAS can increase the delivery capacity of the scheme to the rural workers. The social auditing of this scheme can improve the awareness of the program in the rural areas of the country and make the implementers of the state government officials who are participating the "Grama Sabhas" and extend the reach of this program evenly to the poor and unemployed youth of the villages. The Ministry of rural development MGNREGA division has introduced a training program to conduct the social audit of MGNREGAS in their native villages by employing different officials at zonal level and village level to implement the program effectively and enable the youth to understand

the proceeds of the program. The proposed paper is presenting the impact of social audit on implementation of MGNREGAS in Kadapa district with truly extracted results.

### **Key words**

MGNREGS, Social Audit, Rural development, Grama Panchayats, implementation, transparency.

### **Introduction**

The need of social audit for MGNREGAS is identified by the Ministry of Rural Development to streamline the proceeds of the program to the unemployed rural youth and provide financial assistance by making the youth to participate in the targeted programs incorporated under this scheme. In the process implementation of MGNREGAS the mixed results have been experienced by the Ministry of Rural Development in the initial years of implementation.

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To implement effectively by making the people participation and social accountability in this program and to foster transparency in public program delivery at village level the social audit has become inevitable. The responsibility for social audit implementation is vested with Gram Sabhas conducted in village level in association with the residents of Gram Panchayats [2]. The village councils are empowered to conduct the social audit for the intended beneficiaries to scrutinize program expenditure and to monitor the program delivery. To increase the sustainability of the program the beneficiary led audit programs are made compulsory. MGNREGS is implemented predominantly in the states of Rajasthan and Andhra Pradesh. Before implementing the MGNREGS in these states a pilot program has been initiated in these states to check the output in the month of November 2007. The pilot program was implemented to check the successful social upgradation at rural level and to expand this program to the other states of the country. The social audit for MGNREGAS was successful in demonstrating the results and impacted the poor and unemployed youth of Andhra Pradesh [1].

### **Aims and Objectives**

The aim of social audit on implementation of MGNREGAS is to achieve the large-scale community monitoring with the beneficiaries of the program at rural level. Social audit is regarded as a powerful tool for social transformation, community participation and government accountability [6].

### **The objectives of the program are:**

To examine and access the social impact of distinct programs and policies under MGNREGAS.

To inform and educate the rural youth about their rights and entitlements under the Law in course of conducting social audits.

To measure, understand, report and improve the “Grama Sabhas” or Village Councils ethical and social performance.

To narrow gaps between vision, goals and reality between efficiency and effectiveness.

To eradicate the discrepancies in the implementation of the program at village level.

To streamline the funds distribution and to ensure the beneficiaries to enjoy the employment opportunities by distributing the job cards to the deserving candidates [4].

To verify the worker account details and ensure that the distribution of funds allocated under this program [7].

To conduct the verification process to streamline the demand and allocation of works and required man days generation under this program [3].

### **Methodology**

The social activity on MGNREGAS has predominant social impact on the activities affecting environmental quality, equal employment opportunity, consumerism, community needs, labour relations, shareholders relations and fixing the responsibility within the Grama Panchayats for social performance [6].

The method of social audit for MGNREGAS is initiating the identifying the scope. The method is to develop clear understanding on the management of program. Define instrument and obtain information. The method is to develop and conduct training package for CSO. The method initiates the orientation for citizen groups. The method of audit collates the information. The method of audit of MGNREGAS disseminate the findings and recommendations [7].

The auditing method for MGNREGS should be conducted under the specific guidelines stated in the Section 17(1) of MGNREGA 2005 by the Gram Sabhas of the country. The social audit unit is defined under MGNREG Act and the auditing authority is reserved for Gram Sabhas.

### **Social Audit**

Social Audit for MGNREGAS is a systematic process to review official records and distinguishing whether state reported expenditures reflect the actual monies spend on the ground. The Ministry of Rural Development will grant the money to various state governments to distribute the money and implement the MGNREGAS to the unemployed youth of rural areas through the local bodies of state governments. The central government grants in the form of MGNREGS should reach the rural unemployed youth through state government authorities and officers. The process of auditing will verify the beneficiaries, whether they have actually profited by this scheme or not. The auditing process will be conducted meticulously by verifying at minute level by checking the Aadhar card linked bank account [9].

### **Process of Social audit**

The social Audit for MGNREGAS will have a administrative structure to examine the program execution at different levels. At state level a Social Audit Coordinator will be appointed to oversee the implementation of MGNREGAS across the state. Every district will be appointed a district level coordinator to oversee the activities under MGNREGAS in the taluks comes under the district. A Taluk or mandal level coordinator will be appointed at Mandal level. In Andhra Pradesh every 5 mandalams are appointed a Mandal level coordinator to review and monitor the activities of MGNREGAS. The Grama panchayat level coordinator will be appointed from the local village council to directly involved with the core activities of MGNREGAS with the coordination with the all above level coordinators with day to day reporting strategies. The Grama Sabha is the place where the beneficiaries will be selected and issue the job cards for a specific public work undertaken by MGNREGAS. The process of audit can be conducted by any officer appointed by the state level inspecting authorities and coordinators of MGNREGAS. Every detail recorded by the coordinator of MGNREGAS appointed at Village level should report to the mandal level coordinator, district level coordinator and state level coordinator. This process will be conveyed and processed in the levels of hierarchy. District Collector will be acting as the chief auditing officer for all activities performed under this jurisdiction [5].

### **Kadapa Scenario**

It is evidently noted that the social audit for MGNREGAS was successfully executed and implemented. The audit was conducted on 11

lakh works conducted by the Kaluvapally Panchayat of Kadapa District. The audit was conducted by the collector of Kadapa dist. The through examination of the records revealed the discrepancy in the accounts in the execution of MGNREGAS. The coordinator of Gopavaram Mandal of Kadapa District was also presented and conducted the audit on the works allocated and implemented in the Kaluvapally Panchayat. When the discrepancy is found in the accounts of MGNREGAS implementation, immediately the District Collector has suspended the responsible Assistant Program Officer Mr. Narasimhulu and others involved in this implementation and maintenance of accounts. This has been observed in the Employment works undertaken from April 2018 to March 2019 in Kaluvapally Panchayat of Gopavaram Mandal in Kadapa district. The result of the social audit has exposed the irregularities in the activities and funds distribution in MGNREGAS [3].

### Impact of Social Audit

The impact of the social audit has streamlined the functionalities of the program Coordinators and Program officers. The Kadapa scenario has alerted all the officials and made them to work towards the goals and objectives of MGNREGAS. Andhra Pradesh Government has developed a portal on the implementation of MGNREGAS with detailed descriptions.



Andhra Pradesh government has undertaken nearly 30 public works under the program of MGNREGAS in the rural areas of different districts for the financial year 2020-21. The list of works can be seen in this table [5].

Prio rity	Project Name
1	Land Development Project in fallow lands of SC/ST (LDP-F-SC/ST)
2	Land Development Project in low productive cultivable lands in rainfed areas of SC/ST (LDP-C-SC & ST)
3	Land Development Project in fallow lands of SF&MF (LDP-F-SF&MF)
4	Land Development Project in low productive cultivable lands in rainfed areas of SF & MF (LDP-C-SF & MF)
5	Land Development in society lands in Lanka Areas (Permitted in Class B lands of lanka areas in selected mandals of East Godavari, Guntur, Krishna & West Godavari districts)
6	Open Well Project in ground water potential areas for SC/ST & SF/MF
7	2nd year Silt application Project for SC/ST
8	2nd year Silt application Project for SF&MF
9	SMC trenches project in existing Horticulture Gardens of SC/ST, SF&MF in rainfed areas
10	Compost Manure Project (CMP)
11	Horticulture Special Project
12	Horticulture Plantation Project (HPP)
13	Mahatma Gandhi Ground Water Recharge Project (MGRP) in OE and critical ground water basins & drinking water scarcity villages
14	Drainage Line Treatment Project

	(DLTP)
15	MI Tank Project (MIRP)
16	Afforestation Project (ATP)
17	Live Stock related works
18	Sericulture Plantation Project
19	Land Development Project in community lands
20	Public Institution Development Project (PIDP)
21	Irrigation Drains and Irrigation Channels Project (IDICP)
22	Reclamation of Abandoned fish/prawn tanks of SC/ST & SF/MF households Project in related mandals
23	Drinking Water Tanks Project (DWTP)
24	Flood Control Project
25	Rural Connectivity Project(RCP)
26	Rural Sanitation Project
27	Special works Project for PWD
28	Fisheries Development Project
29	Drought Proofing works
30	Works in coastal areas

The above-mentioned works undertaken by the government of Andhra Pradesh have shown the impact on Agricultural Development, Impact on Children’s education and impact on poverty eradication at root level of Andhra Pradesh. In addition to that the following works are going to undertaken by the government of Andhra Pradesh under the program of MGNREGAS [5].

S.No.	Name of the work
1	Levelling of Public Institutions
2	Institutional Plantations
3	Block plantations
4	Avenue Planatation
5	Excavation of Pheriperal trench

6	Formation of Internal roads in Schools
7	Roof water Harvesting & Recharge structure
8	Recharge of dried up bore well
9	Compost pits in back yards
10	Formation of Play fields



The audit of MGNREGAS in Andhra Pradesh is successful and paved a way for a true success in achieving the poverty eradication, Children Education and Agricultural Development. The Auditing process has alerted all the officials and responsible coordinators of the state are implementing he MGNREGAS in Andhra Pradesh with dedication and devotion [5].

Andhra Pradesh is only state which has been conducting the social audits regularly since 2006. It is obviously known that the state is conducting 6 rounds of auditing in 21,000 Gram Panchayats of the state [6]. The effective auditing program has given rise to the empowerment revolution and ensuring a responsive and accountable government in the country. The feedback of the auditing program has raised the awareness about the programs initiated and undertaken by the State government to the people of villages [5].



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