



A Study of Social Audit Practice in MNREGA Scheme (with Special Reference of Kota District.)

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Abstract The objective of this research paper has been to study the impact of Individual factors, functional and financial factors under social audit in MNREGA scheme in Kota district of Rajasthan. Social audit is a tool to bring community participation in the implementation and monitoring of government schemes. In order to ensure transparency, accountability and public participation in MNREGA programme, it is conducted twice a year. Gram Panchayat has been given the right to conduct social audit. Social audit benefits the deprived groups and ensures transparency and accountability in the work done under MNREGA.

Keywords MNREGA, social audit, Job card, Gram Panchayat (GP), Transparency,

1. Introduction

At the time of independence, the nature of the Indian economy was feudal and colonial, as a result of which unemployment, poverty and economic inequality existed in India. To solve these problems and to raise the standard of living of the people, the economic development of the country was considered essential. In this direction, The Government of India has invested huge amounts of money in the Five Year Plans. After 1980, it adopted public-works based employment generation programs in place of land asset based programs. "National Rural Employment Guarantee Act 2005" was implemented from 2nd February 2006 later named as "Mahatma Gandhi National Rural Employment Guarantee Act" Under Mahatma Gandhi NREGA all adults living in rural areas who are skilled at the prescribed minimum wage rate Those who are willing to do manual labor are entitled to get work within a period of 15 days from the date of applying for work. If work is not provided within the period of 15 days then the worker is entitled to get unemployment allowance under MNREGA. Under this, every family is guaranteed 100 days of employment in a year.

Social audit has become widely used in the 1970s. Social audit is being used by corporations as a tool for monitoring and evaluation. Social audit provides a platform for the poor to express their views. Mahatma Gandhi National Rural Employment Guarantee Act 2005, which is a major program that provides 100 days of employment to every rural family willing to work, has proved effective in raising the standard of living and economic status of the people, but the benefits of the program have not reached every neglected section of the society. For this, it is necessary to monitor the development programs. There is also a provision in the Act to ensure the rights of MNREGA workers in the neglected sections. There is a provision to conduct social audit twice a year to bring effectiveness and transparency in the MNREGA program. In social audit, physical verification of the work, quality, usefulness, special achievements and standard of living of the beneficiaries is done along with the examination of all the articles and documents related to any program by the society, with



the participation and monitoring of the society. Main objectives and needs of social audit The activities have to be prioritized after properly determining the funds so that the funds can be properly utilized and the developmental works can be completed as per the set targets.

2. Review of Literature

1. Prashant Ramesh Nayak (2021) has told in his research that the foster homes of the district Social audit makes MNREGA more transparent in Jawahar Taluka given but there is still no improvement in financial irregularities Participation of locally elected representatives in social audit The level of literacy of MNREGA workers plays a decisive role, yet there is a lack of awareness.
2. Nitin (2021) told in his research paper that MNREGA is a demand driven program which is providing opportunities for dignified work with rights especially to Scheduled Castes, Scheduled Tribes, women, landless and other weaker sections, thereby reducing migration. has also helped in controlling Also, social audit has been successful in protecting their self-respect and dignity in the workplace.
3. Nitin and Ashwini Kumar (2020) have stated in their research that on corruption vertical for proper implementation of social policies to curb There is a need to fix government and horizontal accountability, institutional social Audit ensures social accountability Social audit The Rules have proved to be a milestone in ensuring accountability in the office with institutional social audit after the MNREGA Act 2011.
4. Captain N Sridhar (2020) in his research paper has studied the dynamics of welfare activities of MNREGA scheme and the challenges faced in social audit with the help of secondary data. The study has revealed that there is still corruption, lack of money Problems like leakage and misuse of funds exist due to which the people for whom this scheme has been run have not got the ultimate benefit.
5. Sanjeev Kumar and S. Madheswaran (2019) has stated in his research that Adequate availability of human resources for social audit is satisfactory but MNREGA workers need quality training to exercise their rights Will have to organize themselves to claim, as well as job card holders Should have control over the social audit process.
6. Faba, NC Narayan, SP Agnihotri, Girija Godbole (2019) studied on the basis of primary and secondary data and found that the social audit process in the state of Sikkim has a clear impact on the citizens who are part of this process. They had good knowledge about government programs and their rights. Positive impact of social audit on government programs was seen.
7. Vishakha Maheshwari (2018) in her research paper has done a comparative study of 3 districts of Rajasthan, Jaipur, Dausa and Sikar with the help of primary and secondary data and argued that MNREGA workers do not have much information about the provisions of MNREGA. The study suggested that the social audit process should be conducted in an impartial manner and should be made more participatory and also there is a need to improve the MNREGA design in the context of social audit.
8. Subhashmitra and Raja Kumar Sun (2018) based on primary data, conducted a study on 33 Gram Panchayat of Block Bhawanipatna of Kalahandi district of Orissa and found that effective social audit should be conducted at the grassroots level and citizens should be made aware regarding social audit. There is a need to demand social audit in every welfare scheme so that the beneficiaries can get full benefits. It is suggested.
9. Bahadur Subba, P.K Mishra, Sudha Kumari Jha (2018) stated in their research paper that social audit has provided them such a platform which could not suppress their voice. Social audit has been included not only in MNREGA scheme but also Other welfare schemes like National Forest Planting Programme, Water Shed Development Programme, Total Sanitation Campaign etc. should be implemented to increase transparency through people centric approach.

3. Research Objectives

1. To study individual factors under social audit in MNREGA scheme.
2. To study the financial factors under social audit in MNREGA scheme.
3. To study the functional factors under social audit in MNREGA scheme.



4. Research Methodology

Descriptive study method has been used in this research paper in which primary and secondary data has been collected. Primary data has been collected from the selected area through schedules from MNREGA workers, direct observation and interview of officers. Secondary data has been compiled through social audit and literature related to MNREGA, newspapers and social audit report of MNREGA.

Out of five blocks of Kota district, Sultanpur, Sangod Ladpura and Khairabad blocks were selected on the basis of previous performance of MNREGA. After this, Gram Panchayats were selected from each block. In the final phase, some Gram Panchayats were selected. A total of 400 beneficiary families were included in the sample.

400 social audit reports of selected Gram Panchayat were analyzed. Based on the report, good results were obtained in job cards, work and wages, workplace facilities, MNREGA administration, transparency, training of employees, etc.

5. Result and Discussion

The impact of social audit on MNREGA has been analyzed by dividing it into various factors. Among the personal factors, job card, updation of job card, facilities at workplace, payment of wages, Aadhar and bank related details have been taken, similarly functional and financial. The factors have been analyzed from parameters like quality of work, selection of works, transparency, accountability, maintenance of registers and records, supply of material, work related records etc. Job card with photo is provided to working adult members of the family within 15 days of registration in the selected area. From time to time job card information like duration of work, number of working days, payment of wages and Information related to unemployment allowance is updated. The work process for social audit is selected and the works for which social audit is to be done are identified. After this, the beneficiaries of the scheme, rural and technical and non-technical staff are collected in the audit process. The information collected is examined. And after matching them with the records, social audit is prepared for the Gram Sabha and the quality of work is checked by visiting the work sites. In the next stage, Gram Sabha is called for social audit in which the elders of the village and influential persons are scheduled. Participation of caste, scheduled tribe and women is ensured. Finally, social audit report is prepared.

6. Conclusion

Necessary facilities like drinking water, shade and first aid box for medical aid were arranged at the workplace. Based on the data collected from the respondents, work was provided at the selected places within 15 days of applying. The families have not demanded unemployment allowance. The work has been completed by the Gram Panchayat. No complaints have been received regarding the maintenance and implementation of records. Administrative and financial approval has been given by the officials as per the rules of the program on time and the quality of the work has been checked and monitored. Analyzing the social audit report, it has become clear that the social audit has been successful in meeting the parameters of MNREGA scheme. At some places, complaints like irregularities in job card, delay in allotment of work, delay in payment of wages have been received which were negligible.

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