



Mains Practice Question

Q. Social audit mechanisms have emerged as important tools for ensuring accountability in governance. Evaluate their effectiveness with special reference to MGNREGA. **(250 words)**

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Approach

- Introduce the answer by defining Social Audit
- Give Arguments to Social Audit Mechanisms As a Tool for Ensuring Accountability in Governance:
- Highlight the Effectiveness of Social Audits in MGNREGA
- Suggest a Way Forward
- Conclude suitably.

Introduction

Social audits are participatory processes where citizens critically assess the implementation of government schemes to ensure accountability and transparency. Mandated under **Section 17 of the MGNREGA Act**, since 2005, it aims to empower rural communities by exposing discrepancies and improving service delivery.

Cycle of Social Audit Mechanisms



Body

Social Audit Mechanisms As a Tool for Ensuring Accountability in Governance:

- **Transparency in Public Expenditure:** Social audits provide **detailed scrutiny of government schemes**, budgets, and their implementation.
 - By making financial records and implementation details accessible to the public, they expose irregularities, such as **corruption, diversion of funds, or inefficiencies**.
- **Empowerment of Citizens:** Social audits involve community participation, where **citizens directly assess the implementation of government programs**.
 - This fosters a sense of ownership among the beneficiaries and allows them to voice grievances.
- **Reduction in Corruption:** Public disclosure of **audit findings deters corrupt practices among officials and contractors**.
 - Peer pressure and community monitoring ensure adherence to ethical standards.

Effectiveness of Social Audits in MGNREGA

- **Key Achievements:**
 - **Transparency and Anti-Corruption:** Social audits have exposed **irregularities** such as fake muster rolls, ghost beneficiaries, wage misappropriation, and substandard assets.
 - For instance, in **Andhra Pradesh**, social audits have uncovered large-scale irregularities and facilitated recovery of funds.
 - **Participatory Democracy:** Social audits empower marginalized communities to **challenge entrenched power structures**.
 - They provide a public platform for collective scrutiny, as witnessed in **Jansunwai** (public hearings) initiated by civil society groups like the **Mazdoor Kisan Shakti Sangathan (MKSS)**.
 - **Improved Implementation:** States like **Kerala (100% audit coverage)** and **Telangana (40.5%)** demonstrate that social audits improve transparency, enhance public trust, and ensure quality implementation.
 - **Institutionalization of Accountability:** With funds worth **0.5% of MGNREGA expenditure** allocated for audits, **Social Audit Units (SAUs)** operate independently of implementing authorities, ensuring impartiality.
 - Regular audits also compel administrative authorities to remain vigilant.
- **Challenges in Implementation:**
 - **Low Coverage:** As per recent MIS data, only 6 states have completed social audits in over **50% of Gram Panchayats**; lagging states include **Madhya Pradesh (1.73%)**, **Rajasthan (34.74%)**, and others.
 - **Lack of Awareness:** Many rural communities remain unaware of their rights under MGNREGA, limiting their participation.
 - **Political and Bureaucratic Resistance:** Local elites and political leaders often perceive social audits as a **threat to their influence**, as seen in **Rajasthan (2009)** where audits faced opposition from panchayat officials.
 - **Weak Follow-Up Mechanism:** Findings of audits often fail to translate into corrective action due to **administrative inertia** and lack of accountability frameworks.
 - **Resource Deficit:** Many states underfund SAUs, leading to inadequate training, staffing, and infrastructure for conducting effective audits.
 - **Harassment of Whistleblowers:** Social auditors and whistleblowers face threats and harassment from vested interests.

Way Forward

- **Strengthening Institutional Mechanisms:** Establish dedicated **Social Audit Units (SAUs) in all states**, with adequate funding and personnel, as recommended by the Ministry of Rural Development.
- **Capacity Building and Training:** Conduct regular training programs for social audit personnel, including **auditors, officials, and grassroots workers**.
 - Develop a standardized social audit methodology to ensure uniformity and quality.
- **Foster Civil Society-State Collaboration:** Engage civil society organizations (CSOs) and grassroots movements in audit processes to enhance inclusivity and accountability.

- Institutionalize **jan sunwais** and make them mandatory under all MGNREGA audits.
- **Technological Integration:** Use digital tools for real-time tracking of work allocation, wage payments, and grievance redressal to complement social audits.
 - Leverage **geo-tagging and mobile applications** to verify worksites and ensure transparency.
- **Expanding the Scope of Social Audits:** Extend social audits to monitor other welfare schemes like food security, health, and pensions to ensure holistic governance accountability.
- **Awareness and Community Mobilization:** Conduct awareness campaigns to educate rural communities about their rights under MGNREGA and the role of social audits.
 - Encourage **participation by women, SC/ST groups**, and other marginalized communities.

Conclusion

Social audits under MGNREGA represent a **citizen-driven approach to governance**, ensuring accountability between policy and implementation. Despite challenges, strengthening participation, institutional mechanisms, and political will can maximize their impact. These **audits promote transparency, foster trust, and support inclusive development**, reinforcing democratic values in India.

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