

**Comparative Study Of The Effects Of Social Audit On MNREGA Scheme In Khairabad
And Sultanpur Blocks Of Kota district"**

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Abstract

This research paper analyses the comparative study of the effects of social audit on MNREGA scheme in Khairabad and Sultanpur blocks of Kota district, in which emphasis has been laid on ensuring transparency, accountability and effective implementation in MNREGA through social audit. In the research paper, with the help of primary and secondary data, on the basis of records used in social audit and the check list of the Gram Panchayat, a comparative study and analysis of personal factors, functional factors, and financial factors has been done on the basis of work and wages, administration of MNREGA scheme, transparency and accountability, training of personnel. In the research paper, a comparison has also been made between the two blocks on the basis of expenditures made on the facility of social audit during the period of social audit.

Keywords: Administration, Transparency, MNREGA, Social Audit, Job card.

Introduction

India is an organization of villages where a large population lives in villages. If India has to progress on the path of development, then its development will have to start from the villages. Gold Smith has also said that "villages are the backbone of the society, therefore their development is very important". Social audit is also known as 'people's audit'. Social audit is an audit of all the accounts related to a particular work or project as well as the quality of work, special achievements, beneficiaries and workplace. Social audit is a powerful medium to strengthen democracy which can help in inclusive development by eliminating poverty, corruption and unemployment. In social audit, along with the right use of money, the quality of work is also seen and the impact of money expenditure on the standard of living of people is also seen. Social audit is a successful collective process of taking everyone along. In this, not only the participation of the common man in development work increases but also plays an important role in catching corruption. Generally, the poor people for whom schemes and programmes are made

are aware of the objectives of the schemes and programmes. It is necessary to ensure the information and participation of those people in the process of decision making and implementation of schemes and programmes. The process which provides information about government schemes to the poor people of the village, educated youth and active people is a continuous process of social audit inspection. Its main objective is to ensure accountability towards the public. The Rural Development Ministry of the Government of India has made a provision for mandatory social audit in the schemes run for the benefit of the poor.

Review Of Literature

Vijay Singh, Aastha Agnihotri (2024) study based on secondary data found that this economic empowerment increases women's financial independence, enabling them to contribute to household income and reduce dependence on male family members. Social inclusion: By prioritising women's participation in MNREGA works, the programme promotes social inclusion and gender equality in rural communities. Women are empowered to claim their rights, raise their concerns and be actively involved in community development initiatives. Skill development: Through participation in various MNREGA projects, women acquire valuable skills in areas such as construction, agriculture, water conservation and infrastructure development. These skills not only increase their employability within the programme but also open up opportunities for income generation and entrepreneurship beyond MNREGA. Access to Maternity Rights: MNREGA ensures that pregnant and lactating women are given priority in workplace assignments and provided with appropriate work arrangements and maternity rights. Dr. Tarminder Kaur (2024) conducted a study on two districts of Haryana state, Nuh and Ambala district, based on primary data and reported that all ABPOs (Assistant Block Panchayat Officers) are men. Gender sensitivity provision in MNREGA has been commendable, but has suggested bringing gender sensitivity in the administrative system as well. This can be helpful in accommodating and facilitating women workers. Empowerment of women lies in their economic empowerment. Both the districts have acknowledged that MNREGA has been successful in the social and economic empowerment of women. Their socio-economic empowerment shows their better status in the family and society. Ram Bhumi and Sapna K. Sharma (2023) conducted a study in Bharmour block of Himachal Pradesh on the basis of primary data and said that social audit in MNREGA has proved effective in increasing transparency, ensuring accountability and promoting community. Implementation of social audit in the scheme promoted transparency in

allocation and use of funds and community participation in decision making and improved overall quality. Banners have been put up in every Gram Panchayat to properly inform the public about social audit in MNREGA. Digital technology is being used for regular monitoring, transparency in work, evaluation of MNREGA works and awareness. Sanjoy Singh, Satish Modi, Raj Mayur (2023) conducted a study on MNREGA tribal workers in two districts of Madhya Pradesh state, Anuppur and Dindori, through primary data and concluded that MNREGA workers in Anuppur participate in training programs of social audit and their performance in MNREGA is very good, whereas in Dindor district, MNREGA is very poor. Workers do not participate in social audit training and audit and are not aware of social audit. There is a lot of difference in awareness about MNREGA and social audit in both the districts. Prashant Ramesh Nayak (2021) has stated in his research that social audit in Jawahar taluka of Palghar district has made MNREGA more transparent, but still there is no improvement in financial irregularities. Participation of locally elected representatives, level of MNREGA worker literacy plays a decisive role in social audit, yet there is lack of awareness. Samar Bin (2014) in his research has stated that social audit is a tool to bring community participation in implementation and monitoring of schemes. Analyzing the findings of social audit conducted in 55 villages of Meghalaya, he has stated that social audit is capable of detecting anomalies in the scheme. He has exposed the reality of conducting social audit under MNREGA in Kalahari district of Odisha state and has also explained its effects on internal migration of MNREGA, improvement in rural wage pattern and rural construction. Bhumiya (2014) has stated that in relation to social audit, the concept of integrated social audit should be expanded not to expand horizontally but to peripheral events which impact social welfare activities. 80% of the evaluations are socially minded. Social audit is a powerful tool which resolves complaints and problems with the government. Rajasekhar, Salim Lakha and R. Manjula (2013) in their research paper Case Study on Social Audit under MGNREGA in Karnataka has suggested ways to improve the design and implementation of social audit. The research has shown that social audits conducted do not fulfil the objectives of involving the beneficiaries of the scheme and making the scheme effective. Also, poor workers are excluded from the process. Vijay Kumar (2012) after a comparative study of 3 districts of Haryana has stated that social audit is an important weapon to attack corruption affecting rural development. Social audit is an innovative mechanism which can

create favourable conditions for public accountability. Without social audit, we cannot implement any scheme or programme in a transparent and accountable manner.

Research Objectives

To do a comparative study of personal factors under social audit in MNREGA scheme.

To do a comparative study of financial factors under social audit in MNREGA scheme.

To do a comparative study of functional factors under social audit in MNREGA scheme.

Research Methodology

In this study, both descriptive and analytical research designs were used. The purpose of the descriptive research design was to present a picture of the existing structure, functioning, and beneficiaries' perceptions related to social audit in the MNREGA scheme. Under this, data was collected and their frequencies, percentages and averages etc. were calculated. Through analytical research design, an attempt was made to find out whether there is any significant statistical relationship between various components of social audit (personal factors, work performance, financial management, transparency, etc.). For this, various statistical tests (such as ANOVA, Chi-Square) were used.

Data Analysis

1. Integrated analysis of transparency, accountability, resource management and expenditure in the implementation of MNREGA (from the year 2020-21 to 2024-25)

Table 1.1: Status Of Job Cards And Facilities At Work Place

| Sr. No. | Question | Yes (Number) | Yes (%) | No (Number) | No (%) |
|---------|--|--------------|---------|-------------|--------|
| 1. | Do people have job cards | 360 | 90.0% | 40 | 10.0% |
| 2. | Are job cards updated | 310 | 77.5% | 90 | 22.5% |
| 3. | Are job cards renewed | 295 | 73.8% | 105 | 26.2% |
| 4. | Is drinking water available at the workplace | 270 | 67.5% | 130 | 32.5% |
| 5. | Is shade available at the workplace | 240 | 60.0% | 160 | 40.0% |
| 6. | Is first aid kit available at the workplace | 180 | 45.0% | 220 | 55.0% |
| 7. | Are women employees employed in places with 5 or more children | 150 | 37.5% | 250 | 62.5% |

Table 1.2: Functional (Performance) Analysis

| Area in houses | Year | Total No. of works | No. of works in houses | Verified works | Verified houses |
|----------------|---------|--------------------|------------------------|----------------|-----------------|
| Khairabad | 2024-25 | 1988 | 23982 | 602 | 8105 |

| | | | | | |
|-----------|---------|------|-------|------|-------|
| | 2023-24 | 2082 | 24719 | 1031 | 11940 |
| | 2022-23 | 2672 | 24252 | 1796 | 14580 |
| | 2021-22 | 159 | 1445 | 0 | 0 |
| | 2020-21 | 557 | 10004 | 82 | 3888 |
| Sultanpur | 2024-25 | 2849 | 23790 | 865 | 12278 |
| | 2023-24 | 2946 | 23756 | 1548 | 11293 |
| | 2022-23 | 3494 | 22455 | 1223 | 3194 |
| | 2021-22 | 2803 | 18335 | 0 | 0 |
| | 2020-21 | 722 | 5747 | 0 | 0 |
| | | | | | |

Table 1.3: Analysis Of Financial Factors (Allocations, Expenditure In MNREGA)

| Sector | Year | Total amount allocated (₹)Cr. | Expenditure by implementing agency (₹)Cr. |
|-----------|---------|-------------------------------|---|
| Khairabad | 2024-25 | 161.03 | 159.40 |
| | 2023-24 | 208.93 | 180.67 |
| | 2022-23 | 204.01 | 33.16 |
| | 2021-22 | 90.76 | 0 |
| | 2020-21 | 82.81 | 0.18 |
| Sultanpur | 2024-25 | 207.83 | 198.20 |
| | 2023-24 | 235.95 | 228.20 |
| | 2022-23 | 215.35 | 0 |
| | 2021-22 | 157.72 | 0 |
| | 2020-21 | 56.90 | 2.68 |

Table 1.4 : Analysis Of Transparency And Accountability

| Standard | Status |
|--|--------|
| Citizen Information Board for Community Works | Yes |
| Citizen Information Board for Personal/Household Works | No |
| Wall Writing in Panchayat | Yes |
| Grievance Redressal Procedure | Yes |
| Maintenance of Records and Files | Yes |

Result And Discussion

Details of the status of job cards under the MNREGA scheme and availability of basic facilities at the workplace are presented. Out of a total of 400 respondents, 90 per cent have job cards, of which 77.5 per cent have their job cards updated and 73.8 per cent have been renewed. This indicates that formal linkage of most workers with the scheme has been ensured, which reflects a satisfactory situation at the administrative level. However, availability of basic facilities at the workplaces appears to be relatively weak. Only 67.5 per cent beneficiaries confirmed availability

of drinking water, while shade facility was available at 60 per cent and first aid kits were available at only 45 per cent of the workplaces. This situation reflects administrative apathy towards the health and work safety of workers. In addition, the status of child care facilities for women workers is also worrisome. Only 37.5 per cent of the respondents reported that women were employed at sites with five or more children, while 62.5 per cent reported lack of it. This highlights the lack of implementation of special facilities meant for women under MNREGA. The overall analysis shows that although the process of arranging and updating the job card is satisfactory, the facilities at the workplace are not in accordance with the provisions of the scheme. To improve this situation, the monitoring system needs to be strengthened further so that effective and worker-friendly implementation of the scheme can be ensured. Data related to work execution and their verification under MNREGA scheme in the last five years (from 2020-21 to 2024-25) is presented. This table shows the total number of works, works done in houses, verified works and number of verified houses. In Sultanpur block, the number of work execution has been high in consecutive years and the ratio of verification has also been relatively balanced. In the year 2023-24, out of 2946 total works, 1548 works were verified, which is about 52%, which shows that the monitoring and verification system in Sultanpur is relatively strong. The year 2021-22 was particularly worrying in Khairabad, in which only 159 works were done and no verification was done. Although in 2022-23 the number of works reached 2672 and the number of verified works was 1796, which is satisfactory, but huge fluctuations in the works are clearly reflected.

A comparative analysis of financial allocation and actual expenditure from 2020-21 to 2024-25 is presented. The data clearly shows that Sultanpur region has the most stability and balance between allocation and expenditure, especially after 2022-23, where expenditure has remained consistently high. The expenditure trend in Khairabad region appears highly inconsistent – only ₹33.16 crore was spent in the year 2022-23 against ₹203.01 crore, and no expenditure is recorded in 2021-22. Khairabad region shows highly inconsistent expenditure trends – for example, only ₹33.16 crore was spent in 2022-23 against ₹203.01 crore, and no expenditure is recorded in 2021-22. The ratio of expenditure is the most stable in Sultanpur; Khairabad has a huge fluctuation in expenditure. The ratio of verification work and number of works is the most balanced in Sultanpur. In Khairabad, almost all the works and verifications remained inactive in

2021-22. The monitoring system is strong in Sultanpur, while Khairabad lacks transparency and participation.

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