

Social Accountability in MGNREGA: Institutionalised Social Audit in United Andhra Pradesh of India

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Abstract

The study examines key issues that occur in the implementation of public policy and the role of social audit to curb those. Corruption is one of the serious issues in South Asia, especially in India. It has become everyday culture and quite normal to discuss corruption in India. In absence of social accountability and the sole emphasis on traditional vertical accountability, it observed a significant negative effect in the implementation of the social welfare programmes. The rising concepts of ‘transparency and accountability’ are playing a vital role to achieve good governance, empower the citizens and justice in the new public management system. The tool of the social audit has emerged as a hope for the democratic accountability that

provides a platform to people, especially the marginalised ones, to raise their grievances fearlessly.

The key objective of the research is to examine the institutionalisation process and its contribution to ensure transparency and accountability in the implementation of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Key findings of the research suggest that United Andhra Pradesh was the first state who came up with the institutionalised social audit to sustain its process. The state had an interesting journey that achieved the full-flagged institutionalised social audit process. The institutionalisation of social audit in the state has proven its effective outputs to make the system more accountable for their duties that brought a positive impact on the quality implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) as a social policy.

Keywords: Transparency and Accountability, Social Audit, Institutionalisation and Social Policy.

Introduction

Social and democratic accountability in the new public management system has been playing a central role to make the system more attentive to play its role (Jayal, 2008; Dhaktode, 2016; Roy, 2018). The undivided Andhra Pradesh or United Andhra Pradesh includes Telangana. It was a region of Andhra Pradesh state until 02nd June 2014. It has been called high modernist states as a model for its quality performance in the implementation of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) and social audit (Aiyar & Samji, 2009; Mukharji & Jha, 2014; Maiorano, 2014; Imbert & Papp, 2015; Veeraraghavan, 2017). Mahatma Gandhi

National Rural Employment Guarantee Act (MGNREGA) is one of the right based progressive laws that provide 100 days employment guarantee for unskilled rural labourers with minimum wages and non-negotiable rights, entitlements legally on the works implemented by the government with the key objective to provide the employment through the creation of durable community assets. Law provides an adequate focus on transparency and accountability in the implementation. The social accountability with the participation of the civil society organisation government and community participation has become one of the most effective forms of accountability to empower the citizens and create sustainable accountability mechanisms in the community. The tool of social audit implemented in various parts of India has risen to ensure the social and democratic accountability in the field of public policy implementation especially, in Mahatma Gandhi National Rural Employment Guarantee Act.

The tool of the social audit had introduced by Mazdoor Kisan Shakti Sangathan (MKSS) in the decade of 1990 for the social policies implemented in rural development, which turned to be one of the most effective tools to curb social and financial corruption (Kidambi, 2008; Dhaktode, 2016; Roy, 2018). The traditional social audit was conducted by civil society organisations with the help of the government and community. Such social audit became an event in the absence of required sustainable support. Section 17 of the National Rural Employment Guarantee Act (NREGA) 2005 made social audit compulsory twice a year to ensure transparency and accountability. Various Employment Guarantee Schemes have been implemented in the undivided Andhra Pradesh programme implemented by the state before National Rural Employment Guarantee Act but the first-

timetable comes up with the transparency and accountability mechanism legally.

This paper presents the nuances of institutionalisation of social audit for transparency and accountability in the system through tools of social audit that adequately empower the citizens in Undivided Andhra Pradesh and examine how politicians and bureaucrats will lead the social audit process in the state and its impact in the field. This will be examined in the theoretical aspect of accountability institutionalisation with governance and the output /outcome of such a system.

India being a welfare state had come up with multiple poverty alleviation programmes especially, employment generation schemes. Unfortunately, most of the programmes could not achieve its set objectives. Gupta (2012) argues that corruption in the implementation of the policy planners and implementers has become one of the significant limitations to achieve the objectives of the policy.

The other key problem identified through various research and civil society organisations that have been fighting for transparency and accountability was the secrecy in the information sharing of the programme and its implementation process referencing official secrecy action. In the Indian caste-based society access of information and knowledge have been restricted which was continued with this law. Due to which people could not get information, knowledge which raised their grievances. Mahatma Phule, a social reformer, had categorically argued about how the lack of knowledge pushes individuals into poverty way back in the 19th century.

The 1990s the social audits *Jan Sunwai* in multiple states proved that the issue of corruption and lack of transparency became a significant limitation in the quality implementation of any welfare policies. The World Bank

report 2004 has widely focused on corruption and the need for transparency and accountability mechanisms in place. Thus, National Rural Employment Guarantee Act was passed in 2005 that legally provide space for transparency and accountability through the tool of social audit. With the social audit rule 2011, the government came up with institutionalised mandatory social audit in every state of the nation. The base of the institutionalization of the social audit in other states had drawn from the united Andhra Pradesh. In this context, the study has key objectives as follows; i) to explore the meaning of social audit in Andhra Pradesh; ii) to examine the institutionalisation of social audit and its implementation mechanic; iii) to highlight the significant reasons for the implementation of social audit in the state.

Literature review

This part unfolds the key concepts such as social audit, its background, legal mandate, definition followed by the theory of accountability. The aim of the tool social audit is to make government system accountable to ensure proper implementation of the public policies. This will also explore the theory of social accountability through social audit. The contemporary idea of New Public Management System has an important focus on transparency and accountability. This part also will explore the literature on new public management and social accountability.

Social Audit

The term 'audit' originates from the Latin word '*audire*', which means '*to hear*'. Audire in ancient Greece referred to the 'hearing of accounts' (Kidambi, 2011). As per the oxford dictionary, the meaning of word Audit is,

“An official inspection of an organization’s accounts, typically by an independent body”. Also, it defines “a systematic review or assessment of something; a complete audit of flora and fauna at the site” (Lexico English Dictionaries, 2000). Mainly two types of audits are in practice in the system, first Financial Audit and second Social Audit. The financial audit is a traditional and systematic audit done by the government. It specifically focuses on the quantitative measure of the expenditure that covers the allocated budget, and expenditure made on different types of the head along with original bills. The Comptroller of Auditors General office in India is constitutionally (Article 148, 189, 150 and 151) responsible to conduct the financial audit, also known as Supreme Audit Institution of India (SAII). The Comptroller of Auditors General is an independent institution that reports to the president of India as mentioned in Article 151 of the Constitution. The financial audit under the Comptroller of Auditors General does not provide space for people's participation; it takes place in close bureaucratic spaces.

In contrast, Social Audit is much broader than the financial audit and derives legitimacy from the pro-active participation of the people. It crosschecks the financial expenditure details along with its quality implementation in the field and utilization. Aiyar & Samji (2009) argue that the “objective of the social audit process is to expose corruption; the social audits are a critical mechanism through which to empower citizens and strengthen democratic action”. However, it just does not limit itself to expose corruption but it also forces the state to take action on guilty publically.

Exploring the Meaning of Social Audit

In the interview with the researcher, Sowmya Kidambi, the Director of Social Audit Andhra Pradesh and Telangana said, “Social Audit is an empowerment process rather than the fault-finding tool. It believes to improve the quality of policy implementation through making the system accountable publically and maintaining adequate transparency”. The process of social audit involves the collaboration of government, civil society organization and people's participation. Target groups of the social policy are a key stakeholder of the social audit process.

There is no standard definition of the social audit given by any researcher. However, many researchers have come up with their understanding of the concept and government, and have its own interpretations mentioned on their documents and websites. A group of researchers have done research on Mazdoor Kisan Shakti Sangathan and specifically, on Social Audit model in Andhra Pradesh and its effect defines, that “this process of reviewing official records and determining whether state reported expenditures to reflect the actual money spent on the ground is referred to as a social audit” (Aiyar et al., 2012). The social audit tool kit developed by team of Center for Good Governances (2007) found that the Charles Medawar introduced Social Audit in Medicine considering the importance of people's participation to understand the drug injury, non-reporting of adverse drug reactions (ADRs) defines “the concept of social audit starts from the principle that in a democracy, the decision-maker should account for the use of their powers and that their powers should be used as far as possible with the consent and understanding of all concerned” (Accountable Government Work-stream, 2007). Thus, social audit is a collective effort by civil society organization,

community and government to audit the expenditure and its utility both qualitatively and quantitatively.

Theory of Accountability

“It is perhaps of more than passing interest that the first use of the word ‘accountability’ registered by the Oxford English Dictionary is not only specifically political, but in fact corresponds to the way O’Donnell uses the term “horizontal accountability” (Kenney, 2001). In fact, the word accountability was first used in 1794 by Samuel Williams as he published ‘The Natural and Civil History of Vermont’, and spoke of an absence of “checks and balances, accountability and responsibility”. Moreover, the word often refers to the relationship between two parties, accountable to another, the accountant. “Accountability is conventionally conceived as a way of providing citizens a means to control the behaviour of actors such as politicians and government officials to whom power has been delegated, whether through elections or some other means of leadership selection” (Goetz & Jenkins, 2002).

The appropriate example of such answerability can be found in the social audits of any social policy programme, where beneficiaries ask such uncomfortable questions related to corruption, pilferage and frauds in the implementation of the program/scheme. Democratic accountability is referred to as accountable people's representatives elected through the democratic voting process. Making responsible power holding individuals democratically is the key factor of democratic accountability. In cases of service delivery, the issue of ex-ante accountability acquires a crucial dimension; it seeks to understand how particular types of reform in service delivery are enabling collective action and how collective action results in

the positive outcomes like empowerment of the poor and marginalized. These outcomes are often measured not only in terms of physical and economic outcomes but also in terms of the realization of goals of equity and justice.

Accountability and power have a very close relation, the power that comes from the political positions or bureaucratic position in the state system. Accountability is all about the power relation. The decision-making power holder often made accountable for their roles, responsibilities and duties. Power holders being in power always expected to be accountable to their service receiver in the democratic government; the true practice of democracy is an opportunity to practice the vertical and horizontal forms of accountability.

Theorising Social Accountability

Reflecting on the idea of social accountability, political theorist Niraja Gopal Jayal (2008) writes, “In classical democratic theory, the justification for accountability is related almost exclusively to elected representatives”. Thus, it is surely not surprising as Jayal (2008) argues that, “the conceptual moorings of the idea of accountability are to be found in two final traditions: first, the old public administration literature and its more recent avatar, the new public management; and second, the governance paradigm in which it appears, in a grander claim, as the magic formula to resolve most if not all problems of the public sector”.

Today, the state is neither the sole nor the sufficient regulator of the governance function in the society as loci of decision-making, legitimacy and authority in contemporary society is now diffused. In the recent

discourse on social accountability, non-state actors or civil society groups and social movements have also come to represent new forms of accountability claims. In fact, scholars and practitioners have noted that voices for accountability have multiplied and proliferated in recent times due to increasing attention on ‘three-headed monster’ of corruption, clientelism and capture in the implementation of development/welfare schemes. Thus, transparency and accountability are two parts of one coin that certainly strengthens the governance and contributes to the empowerment of marginalized groups. Mainstream “accountability literature revolves around two important distinctions: first, that between answerability, or ‘the obligation of public officials to inform about and to explain what they are doing’ and enforcement, or ‘the capacity of accounting agencies to impose sanctions on power holders who have violated their public duties” (Schedler, 1999: 14).

Social Accountability and New Public Management

Accountability debates have also been introduced by New Public Management (NPM) literature, as part of the debate on public sector reform. In addition, in contemporary governance discourse, accountability seems to have a magic bullet – solving all kinds of governance problems – from developmental effectiveness to empowerment. “The rhetoric of public accountability has grown with the increasing popularity of new public management approaches and renewed attention to state bureaucracy and administration associated with the ‘good governance’ agenda pursued by donors” (Considine, 2002).

The horizontal, vertical and governmental accountabilities are at their place and are part of democracy but the voice of people from grass-root became

essential in democratic accountability. Here, the freedom of asking a question, the voice of the grass-root people has become the voice of democracy. “Voice is a metaphor for the variety of ways in which people express beliefs and preferences. Voice can be expressed individually or collectively (Goetz & Jenkins, 2002). Contextual drivers of social accountability effectiveness focus on Social Accountability, a form of citizen engagement defined in World Bank reports as the “extent and capability of citizens to hold the state accountable and make it responsive to their needs” (World Bank, 2012). The role of non-state actors for social and democratic accountability have gained important space in accountability discourse. The practice of democratic accountability has established re-negotiation in-between state and non-state actors and changes the power relation between both.

Methodology

The researcher has adopted a qualitative and quantitative research methods. The primary data was collected from four villages of *Gattu* and *Nirmal Mandals* from Mahabubnagar (old) Adilabad (old) districts of Telangana. To collect the primary data, sixty officials (60) through a survey, four case studies and interviews of the implementing agency staff were used. The researcher used the participatory observation where he participated in the social audit process in the villages of *Gattu* and *Nirmal Mandals* from the first day to the last day that ends with a public hearing. Researcher stayed with the social auditors in the Gram Panchayats building of both *Mandal*, observed the social audit process, attended various *Gram Sabhas*, issues of labourers, implementation of the scheme along with transparency and

accountability mechanism etc. Moreover, the researcher conducted interviews of the institutionalized Social Audit Unit (SAU) officials and used secondary data from the state office, their website, various government rules and relevant circulars. The data was collected from April to July 2015.

Analysis and Discussion

The appropriate example of these changing power relations between the state and citizens can be illustrated with the example of work done by Mazdoor Kisan Sahakti Sanghathan and its role in bringing the radical Right to Information and institutionalizing the idea of social audit in MGNREGA. Reflecting on the pioneering works of Mazdoor Kisan Shakti Sangathan, Jenkins & Goetz (1999) wrote that “in a series of *Jan Sunwais* or ‘public hearings’ - detailed accounts, derived from official expenditure records and other supporting documentation are read aloud to assembled villagers”. The transparency and accountability mechanisms adopted by such non-state actors have pushed the government to adopt best practices of Mazdoor Kisan Shakti Sangathan in institutionalizing radical norms of transparency and accountability in welfare programs. “In seeking correlates to Mazdoor Kisan Shakti Sangathan’s *Jan Sunwais* one is, therefore, inevitably drawn to the literature on participatory development for no other reason than its claims to practicality”. The participatory method has ensured democratic accountability. Each actor in the democratic nation-state is accountable for social and democratic accountability.

Transparency and Accountability in the National Rural Employment Guarantee Act (NREGA)

The vertical system has been put in place to implement the programme as effectively as possible in uniform sense across the nation. The roles and responsibilities had defined, in the failure of its delivery; the provision of action is made through the social audit process. To maintain transparency in the implementation act and the guideline says i) Planning to work in the shelf of work Gram Sabha, ii) Work for detailed board/transparency board at the worksite, ii) musters roles at the worksite, iii) citizens chart with details of labourers and implementation benefit and iv) wall writing with the expenditure and beneficiaries details (Maiorano, 2014).

In the accountability mechanisms “i) Job Cards with a unique number have to be given to local families that seek registration, ii) written applications from job cardholders demanding employment have to be received, iii) the demand has to be formally acknowledged through dated receipts, iv) employment within 15 days of demand has to be provided, only authenticated Muster Rolls issued by the Programme Officer to be used, v) all entries are recorded at Gram Panchayat (GP)/Block/*Mandal* levels: Job Cards, employment, assets, funds, vi) liability of the state governments to pay an unemployment allowance at their cost if they fail to provide employment within fifteen days of demand etc. (Maiorano, 2014) are considered as important components.

Institutionalisation of Social Audit

To ensure the social accountability in the government United Andhra Pradesh took a decision to implement the social audit for Mahatma Gandhi National Rural Employment Guarantee Act scheme in the state. United Andhra Pradesh emerged as one of the leading states in the country to

implement MGNREGA in the year 2014-15 (The Hindu, 2016). The state is historically considered as one of the progressive to deliver poverty alleviation programs including National Rural Employment Guarantee Act. The key reasons behind the effective implementation of MGNREGA in United Andhra Pradesh were having a social audit directorate in the state along with systematic implementation and use of information technology. Much before other states took social audit seriously, the Government of Andhra Pradesh established an independent Social Audit Society for carrying out Social Audit of National Rural Employment Guarantee Act (NREGA) in the State in 2009. This Society is called “Society for Social Audit, Accountability and Transparency” (SSAAT) which is responsible for the training as well as facilitating Social Audits, ensuring methods of transparency and accountability within the Scheme" (Government of Andhra Pradesh, 2009).

Reflecting on the importance of Social Audit as prescribed in MGNREGA, the state government of Andhra Pradesh realised that “not only does social audit provide a formal platform for articulation of the perceptions of wage seekers; it also in the minutest details brings out the strengths and weaknesses of the programme”. Paragraph four of above mentioned Government Order provides the guideline about the costs of establishing and running a Social Audit Cell and conduct of Social Audits shall be met (0.5%) from the administrative costs (6%) allowed for National Rural Employment Guarantee Scheme (NREGS). About the process and policy architecture for the institutionalisation of social audit, the Government of Andhra Pradesh issued a G.O.Ms.No.171 (2009) which detailed how the social audit institutional would function, roles and responsibilities of the staff and their salaries (Socialaudit.ap.gov.in., 2018).

Social Audit in Andhra Pradesh (AP)

To understand the initiative and its journey to become a 'model', it is important to understand the history of social audit in the state. Soon after the central government passed National Rural Employment Guarantee Act (NREGA), the State of Andhra Pradesh took the early political and administrative decision to implement National Rural Employment Guarantee Act and Social Audit effectively in 2006 (Aiyar & Samji, 2009). The department of rural development decided to implement the social audit process as a part of the Administrative Reform Action Plan. It began in 2006 as a project carried out by the Strategies Performance Innovation Unit (SPIU), Rural Development in three districts of Andhra Pradesh (Socialaudit.ap.gov.in., 2016). Initially, Strategies Performance Innovation Unit (SPIU) was a small unit headed by the Director (a state cadre officer), along with the Social Development Specialist (SDS) (Social activist background) and few State Team Monitors (STM) (experience social development field) from the headquarter. Strategies Performance Innovation Unit (SPIU) conducts Social Audit of National Rural Employment Guarantee Act (NREGA) in 22 districts of Andhra Pradesh with the support of field staff.

Social Audit in Andhra Pradesh had begun with the pilot Social Audit of Food for Work Programme in three villages (*Tatikal, Chendupatla and Kadaparthi*) of *Nakrekal* Mandal; Nalgonda Districts of Telangana region (today it is a separate state). The pilot social audit was initiated with the support of Action Aid India International, Mazdoor Kisan Shakti Sangathan and Centre for Good Governance (Andhra Pradesh government

organization). Collaborative organizations helped in training and understanding the Social Audit process. With the support of these organisations “Strategies Performance Innovation Unit (SPIU) trained 35 persons drawn from labour unions and NGOs (having 10 - 15 years grass root level experience of working on rights-based issues) as State Resource Persons in the process of Social Audit” (Kidambi, 2013). Social Audit conducted in the above three villages given a quality result that led the department of rural development to accept this tool and implement.

The Andhra Pradesh state in collaboration with civil society organisations decided to have *Padyatra* cum mass social audit between August 30th to September 08th, 2006. The mass social audit involved more than 150 NGOs and their activists and social workers. The rigorous process of training and building a team helped them to conduct the mass social audit in the state. “Andhra Pradesh political class was supported by an extremely efficient and committed top-level bureaucracy – in particular, the principal secretary for rural development is the department that responsible for the implementing the National Rural Employment Guarantee Act who was ready to experiment with innovative ideas to pug all potential source of leakage (Aiyar & Samji, 2009).

The strategic involvement of the political leaders and top-level bureaucracy along with print and electronic media made officers responsible to take a decision on the guilty in a mass social audit public hearing. The result of the mass social audit showed serious irregularities in the Food for Work Programme implementation in the state. These experiences in social audit persuaded state political and administrative leadership to establish a

transparent system with accountability. The Andhra Pradesh government took further positive steps to institutionalize the social audit. The formalisation of rules for social audit in the state, recruitment of field staff and institutionalization of the process began under the leadership of K. Raju, Principal Secretary, and Department of Rural Development. In 2009, Government of Andhra Pradesh established an independent Society for carrying out the Social Audit of National Rural Employment Guarantee Scheme in the State. This Society is called “Society for Social Audit, Accountability and Transparency” (SSAAT) and it is responsible for the training as well as facilitating Social Audits, ensuring methods of transparency and accountability within the Scheme (Government of Andhra Pradesh, 2009). The purpose of the society is clearly mentioned in the same Government Order. “Government has reviewed the impact of Social Audits and observed that Social Audits are found to be a powerful tool for empowering people in understanding their rights and entitlements and also a critical monitoring and evaluation tool for the administration”. Society for Social Audit, Accountability and Transparency was formally registered as an independent Society on 15 May 2009 (Kidambi, 2013).

Institutionalisation of Social Audit in Andhra Pradesh

To establish a new layer of horizontal accountability with forms of hybrid accountability, the state government of Andhra Pradesh took the decision to have an independent organization. Society for Social Audit, Accountability and Transparency has been established with the vision of “to uphold the concept of eternal vigilance by the people, facilitated by social activists and Government acting in conjunction. Moreover, the mission is to promote the empowerment of rural communities directly benefiting from welfare

schemes such as the Mahatma Gandhi National Rural Employment Guarantee Scheme and minimisation of leakage and wastage of public funds (Socialaudit.ap.gov.in., 2016). Andhra Pradesh has also benefited from the legacy of progressive steps in the field of social development. The decentralisation of Blocks in *Mandal* and many more are key examples for them. The State also took several pro - rural development decisions. An attempt was made to make the social audit directorate autonomous and hassle-free. Thus, the social audit directorate was registered under the Society Registration Act and made an independent organization. It was stated in G.O.Ms.No. 153 Govt of Andhra Pradesh (2009) that Society for Social Audit, Accountability and Transparency would get 0.5% of fund from total funds received by the state from the central government under the provision of administrative expenses of 6% for implementation of Mahatma Gandhi National Rural Employment Guarantee Act.

Governing Board

Members in the governing board of the Directorate are invited from diverse backgrounds based on their work such as senior member's of civil society organizations, activists, NGO's leaders, social policy researchers, academicians and bureaucrats. Director Society for Social Audit, Accountability and Transparency automatically becomes a convener of the governing board and looks after the implementations of the policies approved by the governing board to conduct the social audit (Society for Social Audit Accountability and Transparency Annual Report, 2012). The last governing board meeting of undivided Andhra Pradesh took place on 30th of May 2014 then after bifurcation of Andhra Pradesh and Telangana State took place.

Administrative Structure Andhra Pradesh

Andhra Pradesh was the first state to have a Social Audit institution with the following administrative and field-based staff structure. It works to conduct a social audit across the state. The same structure has been adopted by the new separate state Telangana after its separation on 2nd June 2014, because it was the government decision to bifurcate government institutes as it is (Menon, 2015). In the organization, all staff except Deputy Director/Joint Director and Account Officer have been recruited based on contractual agreements. Only Account officers and Deputy Director/Joint Director are permanent employees of the state. The decision of deputation of the permanent employees in Society for Social Audit, Accountability and Transparency is generally taken by the Principal Secretary, who is also the Chairperson of the Society for Social Audit, Accountability and Transparency governing board (Society for Social Audit Accountability and Transparency Annual Report, 2013).

Recruitment Policy

Society for Social Audit, Accountability and Transparency-Andhra Pradesh and later Telangana have adopted a similar recruitment policy for the staff (Society for Social Audit Accountability and Transparency, 2015). It mentions the positions and responsibilities of the government and non-government staff in the vertical system. The recruitment for the non-government staff takes place with a bottom-up approach. The policy of the organization opens doors for the members of the wage seekers families to enter in the organization from the entry point of Village Social Auditors (VSA).

Literate youths from a variety of social backgrounds have been identified as Village Social Auditors for the specific social audit of a particular Mandal. The criteria to select the Village Social Auditors are simple; they should belong to a wage seekers family, and they should not have any direct affiliation with the village politics (e.g. Son/Daughter of Sarpanch or Gram Panchayat members). Those Village Social Auditors who participate in the social audit get an honorarium of Rs. 1000/ for each social audit (it increases if the audit goes for more than 10 days) along with the travel and food expenditure.

District Resource Persons (DRP) are the full-time employees of the Society for Social Audit, Accountability and Transparency who facilitate social audit in the village and Village Social Auditors conduct the same. Each District Resource Persons heads the team of 4-5 Village Social Auditors and conducts Social Audit in Village. District Resource Persons are the one who does home visits with Village Social Auditors, worksite verification and receives complaints. They prepare reports and present them in Village *Gram Sabha*. The unresolved issues are carried forward to *Mandal* Public hearing. District Resource Persons is one who faces the most pressure and difficulties to conduct the social audit in villages.

As per the organisational norm, District Resource Persons is not allowed to conduct the social audit in his own Mandal. They are often sent to other *Mandal* for the Social audit. The recruitment of the District Resource Persons takes place from the Village Social Auditors who got A or B+ grade during their audit. The eligibility criteria to become District Resource Persons is following; the person should be more than 21-year-old; the qualification should be for men at least 12th pass and women 10th pass. They run through the written and personal interview for final selection.

State Resource Person, this is another very crucial post in the institutional setup of Society for Social Audit, Accountability and Transparency. State Resource Persons are the team leader of Social Audit. Each State Resource Persons get 10-15 (as per need) District Resource Persons team to conduct the Social Audit. State Resource Persons is the key responsible person to manage the social audit of the Mandal. State Resource Persons is the key person in-between Society for Social Audit, Accountability and Transparency (SSAAT) head office; *Mandal* level implementation authority and field level Social Audit. S/he plays multiple roles during the social audit in the field. The recruitment of the State Resource Persons is driven from the District Resource Persons. After every audit, State Resource Persons evaluates the performance of District Resource Persons and sends grades to the human resource wing. The minimum eligibility criteria to become State Resource Persons is, District Resource Persons who have more than two years of work experience as District Resource Persons, completed graduation, got average A/B+ grade during their District Resource Persons job and are more than 24-year-old. As per the need of organization, District Resource Persons get calls for State Resource Persons posts, run through the written test, personal interviews and get selected for the post of State Resource Persons.

State Team Monitors and Programme Manager; these two categories posts are equivalent; they work from the head office. State Team Monitors have the responsibility of planning and implementation of social audit in their given districts. Each State Team Monitors is in-charge of 2-3 districts. It is State Team Monitors' responsibility to update the information of each social audit on the Rapid Social Audit Reporting tool (Srivastava, 2015). They along with State Resource Persons represent the field issues in monthly state

review meetings conducted by the Principal Secretary/Commissioner of the department of rural development. The programme managers are responsible to coordinate the social audit of programmes, e.g. Integrated Water Management Programme, Social Security Pension and Mid-Day-Meal. There are three programme managers working in the head office. I) Data and Social Audit Records II) Information Technology and III) Human Resource Management wing.

Social Audit (SA) Follow-up Evaluation

Government of Andhra Pradesh and Telangana State have institutionalized a vigilance wing but unfortunately, they have not come up with satisfactory work. One of the key reasons for failure in follow-up in Andhra Pradesh and Telangana State has occurred due to the lack of reliable and sustained leadership on the post of Chief Vigilance Officer. The governor of the state has appointed Chief Vigilance Officer and most of the time Chief Vigilance Officers post was vacant. Government of Andhra Pradesh implemented Promotion of Social Audit and Prevention of Corrupt Practices Act 2012 under which mobile courts have been established in Medak and Ranga Reddy districts of Telangana in undivided Andhra Pradesh regime. Mobile courts should have been expanded in all districts of both states but unfortunately, it got stuck on pilot districts only. To establish true democratic accountability in the system it is very important to have a very strong follow-up action system, very strong to control the malpractices in the implementation process. This is a very serious issue erodes the long-term sustainability of the institutionalization of social audit directorate.

Social Audit Status in Andhra Pradesh and Telangana State

Table 01 - District Wise Number of Social Audit by SSAAT Andhra Pradesh

Sl. No	District	Total Mandals	Total Gram Panchayats	No. of Employment Guarantee Schemes Mandals in the District	Total No. of Social Audits
1	Anantapur	63	1006	63	512
2	Chittoor	66	1380	65	529
3	East Godavari	60	1012	60	415
4	Guntur	57	1024	57	412
5	Kadapa	50	817	50	450
6	Krishna	49	973	49	347
7	Kurnool	53	897	53	439
8	Prakasham	56	1043	56	381
9	SPS. Nellore	46	962	46	321
10	Srikakulam	38	1104	38	280
11	Visakhapatnam	39	945	39	275
12	Viziayanagaram	34	941	34	288
13	West Godavari	50	888	50	342
Total		661	12992	660	4991

Source: Data and IT wing SSAAT Andhra Pradesh (AP)-2015

Social Audit as a tool to ensure accountability and transparency has been effectively implemented by the Society for Social Audit, Accountability and Transparency (SSAAT) since 2006. The benefits of Social Audit for Mahatma Gandhi National Rural Employment Guarantee Act wage seekers should not be only measured through seeking answers of, how many social

audits Society for Social Audit, Accountability and Transparency (SSAAT) have done in both states? What is the total corruption they have found? What is the total recovery? How many funds they could get from the central government? But their needs be more qualitative evaluation of social audit in terms of the degree of awareness, participation of the people from marginalised communities, social, financial and political benefits from the same and contribution of Mahatma Gandhi National Rural Employment Guarantee Act in the empowerment of Dalits and other marginalized groups in the rural India process. The following table indicates social audit status.

Table 02: District Wise Number of Social Audit by SSAAT Telangana State

Sl. No	District	Total Mandals	Total Gram Panchayats	No. of Employment Guarantee Schemes Mandals in the District	Total No. of Social Audits
1	Adilabad	52	850	52	372
2	Karimnagar	57	1193	57	409
3	Khammam	40	773	40	336
4	Mahabubnagar	64	1350	61	442
5	Medak	46	1057	45	340
6	Nalgonda	59	1178	59	439
7	Nizamabad	36	719	36	296
8	Ranga Reddy	33	699	24	171
9	Warangal	51	1016	50	409
Total		438	8835	424	3194

Source: Data and IT wing SSAAT Telangana State (2015)

As the above table shows the Society for Social Audit, Accountability and Transparency (SSAAT) Andhra Pradesh has conducted 4,991/ number of public hearings (Social Audits) till December 2015. Similarly, until December 2015 Society for Social Audit, Accountability and Transparency (SSAAT)-State of Telangana has completed 3,194/ number of public hearings in 9 districts. Telangana State has a total of 438 *Mandals* amongst which 424 considered rural where Mahatma Gandhi National Rural Employment Guarantee Act is implemented. If we examine the number of total Gram Panchayat in both states, it is clear that the Society for Social Audit, Accountability and Transparency (SSAAT) Andhra Pradesh and Telangana State have done a social audit of 21,827/ Gram Panchayats (GP) in 8th, 9th the 10th time (round) that called on going round in official language.

From 2010 to until 15 January 2016, Government of Andhra Pradesh has spent Rs. 116,832,199,735/ on Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) out of which the implementing agency has given Rs. 111,952,756,540/ documents for the Social Accountability. To conduct the Social Accountability of given expenditure document Society for Social Audit, Accountability and Transparency (SSAAT) Andhra Pradesh spent Rs. 486,545,594/.

To conduct a social audit, Society for Social Audit, Accountability and Transparency (SSAAT) involved 1,22,778/ Senior (27234) Village Social Auditors (VSA) and new (95544) Village Social Auditors (VSA). They were trained and given the opportunity to do the social audit of the programme that was implemented for their fellow community members. Similarly, the Data available on the Society for Social Audit, Accountability and Transparency (SSAAT) Telangana State website, show that since 2010 to

mid of January 2016, Government of Telangana State has spent Rs. 84,674,803,043/ in 9 districts out of which government provided Rs. 77,820,746,205/ expenditure details documents for Audit. To conduct the audit Society for Social Audit, Accountability and Transparency (SSAAT) Telangana State have spent Rs. 281,381,903/. Society for Social Audit, Accountability and Transparency (SSAAT) Telangana State given training 71,805 Senior (16,401) Village Social Auditors (VSA) and new (55,408) Village Social Auditors (VSA) across 9 districts of the former Telangana region, now state of Telangana.

Table 03: Social Audit Status of Andhra Pradesh (AP) and Telangana State (TS) (Amount in Crores)

<i>Social Audit Status of Andhra Pradesh till March 2015 and TS till May 2015</i>				
Sr. No	Details	AP Amount in Cr.	TS Amount in Cr.	Total
1	Financial and Non-Financial Deviation Amount Found by Social Audit Team Till 7th Round	624.14	607.43	1231.57
2	Total Amount Covered by Financial and non-Financial Deviation Accepted by Government	122.73	117.38	240.11
3	Amount Determined as Misappropriated	54.41	54.38	108.79
4	Amount to be Finalized	48.38	44.44	92.8
5	Balance to be recovered	34.86	37.66	72.52
6	No of employees Suspended	548	1228	1776
7	No of Employees removed	5114	2588	7702

8	Punishment Imposed	22472	17601	40073
9	No. of FIRs Lodged	68	214	284

Source: SSAAT Andhra Pradesh and Telangana State IT wing (2015)

Since the beginning of the social audit in Andhra Pradesh and Telangana State in March 2015 and May 2015 respectively, the social audit team found major cases of corruption in the implementation of Mahatma Gandhi National Rural Employment Guarantee Act. Andhra Pradesh Society for Social Audit, Accountability and Transparency (SSAAT) found Rs. 624.14/ Crores of misappropriation after auditing 12996 Gram Panchayats (GP) out of which the government accepted Rs.122.73/ Crore of corruption from which Rs.19.54/ Crores have recovered. The vigilance wing and implementation agency have suspended 548 employees; 5,114 employees have been removed after Social Audit followed by hearing at district vigilance wing office. The punishment has been imposed on 22,472 employees of the implementation agency. In cases of large amounts of corruption, the government has filed a First Information Report on 68 under criminal cases, though there is no information available on the update of such cases.

Telangana State (TS) Society for Social Audit, Accountability and Transparency (SSAAT) which was earlier with Andhra Pradesh, has found Rs.607.43 crores of corruption in the implementation process of Mahatma Gandhi National Rural Employment Guarantee Act. The comparative data of corruption in MGNREGA with Andhra Pradesh and Telangana State shows that in Telangana State corruption is higher than Andhra Pradesh. The figure in Andhra Pradesh for 12,996 Gram Panchayat shows 624.14 crores of corruption, whereas in 8,835 Gram Panchayats of Telangana State the

corruption is 607.43, which is higher than average for per Gram Panchayat of Andhra Pradesh. Out of total misappropriation, of Rs. 117.38/ crores only Rs.16.71 Crores have been recovered by the government. The suspension rate in Telangana State is higher than Andhra Pradesh-total 1,228/ employees were suspended after Social Accountability and vigilance process. Telangana State people complain that Andhra Pradesh bureaucracy is biased toward Telangana State during undivided Andhra Pradesh. This explains the higher number of suspension of officials in Telangana; however, there is no credible data available on corroborating this. The number of employees' suspension rate somewhere supports this argument. The Telangana State government also removed 2,588 employees who were found guilty and on 17,601/ employees' punishment were imposed. Total of 214 First Information Reports was filed on corrupt people involved in the implementation process under criminal cases.

The Government of Andhra Pradesh has received an Award by Ministry of Rural Development Government of India for best implementation of Mahatma Gandhi National Rural Employment Guarantee Act in the state and it says "Social audit being conducted by an independent agency has helped eliminate misappropriation and falsification of work progress. The use of technology like Global Positioning System, General Packet Radio Service, software that records the optimal time required for every job and the actual time taken along with inspection of muster rolls has eliminated fake records". The Minister said that "apart from the Quality Assessment wing that works from the State, districts have played an important role in the quality implementation of Mahatma Gandhi National Rural Employment Guarantee Act and helped social audit as well in worksite quality measurement" (The Hindu, 2016).

Conclusion

To curb the corruption and deliver fair implementation of social policy there is a need to have the vertical, governmental, horizontal and social accountabilities in place. As the O'Donnell (1999) argues, vertical accountability is mostly practised by the people's representative which is something rarely practised once in five years as per the election by the public representative. To establish good governance and empower the people there is a need for such mechanisms that provide the platform to make the system socially accountable by other independent institutions in a cycle of a short time span.

The key findings and answer of the key question suggest that institutionalized social audit ensures social accountability in various states today. Social Audit rule 2011 became another milestone after Mahatma Gandhi National Rural Employment Guarantee Act to ensure horizontal accountability in the implementation of the programme with the institutionalized social audit. The Rule made it mandatory for all the states to come up with the directorate of the social audit with adequate functionaries to conduct the social audit. The idea of the directorate in each state was drawn from the United Andhra Pradesh model. A successful institutionalized social audit mechanism not only draws enough funds more than states like Maharashtra, who is known for Employment Guarantee Scheme first in the nation but also to adapt their practices. The Institutionalisation of social audit is on high speed in all the state along with creating the required human resources. After the bifurcation of Telangana and Andhra, both states have been continuing with their institutionalized ways.

The question of why and how the institutionalised social audit model could come into existence in undivided Andhra Pradesh and even separated Telangana was investigated and the following key facts were found. One of the significant findings suggests that the state had a strong political and bureaucratic will to implement the Mahatma Gandhi National Rural Employment Guarantee Act and social audit effectively. Secondly, the autonomous power given to the institutionalised social audit unit has been another component that takes the social audit at this level in these states. Moreover, the third and one of the most important is, community awareness to make a socially accountable state. The state has the historical legacy of the social movement to fight against injustice. This approach is just not observed in the community but bureaucracy and even in political leaders. This all worked together to institutionalise the social audit along with its effective implementation. Where in most of the other states these things are missing. Therefore, the study recommends that other states should learn from undivided Andhra Pradesh and even today's Telangana to implement the social audit tool institutionally.

Since the study was conducted with only one state there is an opportunity to compare with other states. This would give opportunity for the researchers to come up the nuances of political and bureaucratic will to implement the social audit for accountability. This was one of the limitations found by the author. However, researcher planed his further studies comparing two states.

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