

## **Social Inclusion through Social Audit; A Myth in Rural Madhya Pradesh**

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Social justice and accountability are important challenges before the present democratic governments all over the world. Due to the lack of social justice, a democratic society is not being built, which is the first condition for the success of any democracy. Lack of accountability is reducing people's trust in democratic government. Both the above things are not at all good for the health of the democratic government. Amidst these concerns, many experiments are being done in democratic governments and new tools of governance are being developed. One of these is the social audit, which came into practice in the last decade of the 20th century. Academics and policy makers believe that contemporary democratic challenges can be addressed through social audits such as social justice, accountability and others.

Various scholars and institutions have defined social audit in their own words like - the Ministry of Rural Development, describes the social audit as "a continuous process of public vigilance through which the potential beneficiaries and other stakeholders of an activity or project are involved at every stage: from the planning to implementation, monitoring and evolution".<sup>1</sup> Social audit is the latest tool for participation. It is a process of cross verification of government records with realities on the ground completes the feedback loop in the accountability chain.<sup>2</sup> The social audit has been a significant vehicle for strengthening decentralization and deepening processes of democracy.<sup>3</sup> Social audit is not

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<sup>1</sup> Sowmya Kidambi, Akansha Yadav, "From Parliament to Courtyard Bringing Rights Home in Erstwhile Andhra Pradesh," in *Claiming India From Below Activism and Democratic Transformation*, ed. Vipul Mudgal (New York, Routledge, 2016), 45.

<sup>2</sup> Yamini Aiyar, Salimah Samji. "Transparency and Accountability in NREGA : A Case Study of Andhra Pradesh," Center for Policy Research, June 08, 2018. <https://priaacademy.org/pdf/m4-4-addl-Social-Audit-NREGA-CaseAndra%20Pradesh.pdf>.

<sup>3</sup> Nidhi Vij. "Building Capacities for Empowerment: the Missing Link between Social Protection and Social Justice Case of Social Audit in Mahatma Gandhi National Rural Employment Guarantee Act in India", *Institute of Development Studies* . London: Institute

only an audit of financial expenses, but also a democratic process that ensures public accountability of implementing agencies through a systematic demand, verification and presentation of information by the community.<sup>4</sup> On the basis of the above definitions, it can be concluded that the social audit mainly revolves around 2 axes: first is financial audit and second is physical audit. Financial Audit- focuses its attention on papers i.e. it examines the financial balance sheets, bills and vouchers of government functions/programmes. Physical Audit- It is the physical verification of the work in which the ground reality is matched with the paper. The social audit ensures accountability through financial audits and physical audits as well as drives social inclusion in the rural area. Physical and financial verification of paper and ground reality makes the disadvantaged section of the society essentially a part of the process which gives them confidence and helps them to be included in the mainstream of the society. Here Akhil Gupta's comment seems accurate; he said that the mandatory social audit in the Mahatma Gandhi National Rural Employment Guarantee Act implementation provided an opportunity to access justice to the victims of structural violence by the system<sup>5</sup>

### **Relationship Between Social Audit and Social Inclusion**

It is a strong belief among policymakers and academicians that the social audit accelerates the process of social inclusion in rural areas. During the social audit, the entire gram sabha engages in the process of social audit, and those who are the beneficiaries of the MGNREGA play a pivotal role in the process of social audit. As per the guideline of social audit of MGNREGA work 2012, it's mentioned that each gram panchayats may need 4 to 5 village resources persons, who will be MGNREGA workers and must be literate. The village resources persons shall be trained in verifying records. The public hearing most important is an open forum where labourers raise the concerns and questions in Gram Sabha and taluka/block-level public hearings. The government officers, political leaders, media, labourers participate and the higher authority listen to both sides—labourers' issues and

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Development Studies, 2011. 01-24.

<sup>4</sup>. Sowmya Kidambi, Akansha Yadav, "From Parliament to Courtyard Bringing Rights Home in Erstwhile Andhra Pradesh," in *Claiming India From Below Activism and Democratic Transformation*, ed. Vipul Mudgal (New York, Routledge, 2016), 47.

<sup>5</sup>. Akhil Gupta, *Red Tape Bureaucracy Structural Violence and Poverty in India* (London, Duke University Press: 2012)

government employees' explanations on the same. In this particular process, the role of social auditors is very important in terms of presenting issues and evidence properly, facing political pressure, and so on.<sup>6</sup> According to the MGNREGA's "Report to the People" 2014 it has been proved that from the numerous studies that the majority number of workdays has been given to labourers belonging to the disadvantaged section of the society, i.e. schedule caste, scheduled tribes and backward section of the society.<sup>7</sup> On the basis of above mentioned fact it's clear that beneficiary of the MGNREGA are deeply associated in the process of social audit from the starting to end, and disadvantaged section of the society are not only engage in the auditing process even they hold the position village resources persons too. For this reasons, it is imperative among the policymakers and academicians that the social audit accelerates the process of social inclusion in rural areas, therefore it's necessary to know that how social audit improve the social inclusion and what is the ground reality of it. .

### **Methodology**

The researcher has collected the primary and secondary data from the mixed-method research. Qualitative and quantitative methods were used in this research and data was collected through the use of surveys, in-depth interviews, participatory observation tools, and secondary data from government websites. The researcher has conducted the in-depth interviews through the open-ended questionnaire from the labourers and interviews of the implementation agency staff in villages, the Sarpanch, and Mandal-level officials in their respective panchayats. Data tabulation and graphics are done by the Microsoft excel 2016.

Three districts of Madhya Pradesh were chosen for the study that is Rewa, Bhopal, and Jhabua. The rationale behind choosing these three districts is (1) Economic basis, (2) Geographic basis, (3) Distance from the headquarters basis, (4) Basis of MGNREGA lists, and (5) Populations basis. For the convenience of the study, it would be better to understand separately.

(1)Economic basis- in this research three districts (Rewa, Bhopal, and Jhabua) were chosen based on economic development. Bhopal is one of the most developed districts not only in

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<sup>6</sup>.Nitin Dhaktode, "Social Audit: A Tool to Access Social Justice" in *Building Sustainable Communities Civil Society Response in South Asia*, Md. Nurul Momen, et al, (Singapore, Palgrave Macmillan: 2020) 382.

<sup>7</sup>.Nitin Dhaktode, "Caste in MGNREGA Works and Social Audits" *Economic & Political Weekly*, Vol. 56, Issue no. 2. 2021. 35.

this research even Madhya Pradesh. All the developmental parameters Bhopal have a better position in comparison to another district. Rewa is the moderate economic development district in Madhya Pradesh but Jhabua is the most backward district not only Madhya Pradesh even India too. These three districts are representing the three kinds of the economic status of Madhya Pradesh's population it is very helpful to understand the social inclusion in the diverse economic district of Madhya Pradesh, therefore, it makes clear understanding about the social inclusion in developed under develop and backward district of Madhya Pradesh.

(2) Geographic basis- Madhya Pradesh is a gigantic state; it has been divided into 11 divisions and 52 districts. Therefore in this research three districts have been chosen based on divers' geographic location. Rewa is situated extreme eastern part of Madhya Pradesh, which represents the social inclusion of the eastern part of Madhya Pradesh. Bhopal is situated around the central part of Madhya Pradesh, Bhopal representing the central Madhya Pradesh situation of social inclusion. Jhabua is situated extreme western part of Madhya Pradesh and is representative of western Madhya Pradesh. Based on the above discussion it's proved that these three districts are representing eastern, western, and central Madhya Pradesh. in other words it can say that these three districts covering the entire geography of Madhya Pradesh.

(3) Distance from the headquarters basis- During my pilot study, it was found that the chances of Social Audit were more in Panchayats closer to headquarters than Panchayats away from them. Based on that logic three districts have been chosen. Bhopal is the capital as well as the power center of Madhya Pradesh. Jhabua is situated at a moderate distance from the capital and Rewa is far away from the capital. All three districts are located at different distance zone from the power center.

(4) Basis of MGNREGA lists- MGNREGA has been implemented in India in three phases. in the first phase, its covers most backward districts and second phase covers moderate backward districts, and lastly its covers remaining districts. In this research, three districts were chosen from the three lists. Jhabua comes in the first list, Rewa comes in the second list and Bhopal comes in the last list of MGNREGA.

(5) Populations basis- In the present study researcher trying to understand social inclusion in the lens of social audit, so it's imperative to cover the tribal-dominated district and mixed

population districts. Jhabua is a tribal district where around 90 percent population is covered by various tribal subgroups. Rewa and Bhopal have a mixed population.

These three districts are representing the whole Madhya Pradesh. In this research 2 blocks from the each district and 3 panchayats from the each block were chosen on the basis of distance variables. Hereby in total 3 districts 6 blocks and 18 panchayats were chosen. Universe of the study is 45184 which is the population of the 18 gram panchayats. Using sample size calculate formula on the total universe size of 45184, and taking the confidence level of 95% with a margin of error of 5%, the result came out was 381. Hence the sample size for the study is 381.

$$\text{Unlimited population: } n = \frac{z^2 \times \hat{p}(1-\hat{p})}{\epsilon^2}$$

$$\text{Finite population: } n' = \frac{n}{1 + \frac{z^2 \times \hat{p}(1-\hat{p})}{\epsilon^2 N}}$$

Where

$z$  is the z score

$\epsilon$  is the margin of error

$N$  is population size

$\hat{p}$  is the population proportion

### A Myth of Social Inclusion through Social Audit

Five labourers from the Buldhana district Maharashtra who worked under Mahatma Gandhi National Rural Employment Guarantee Act 2005 (MGNREGA) and committed suicide due to delayed payment and financial corruption by the implementing agency and they mostly from belonging to SC and ST. This case was covered by India's leading newspaper Hindustan Times on the dated 29 December 2013. Since then, there has been a buzz in the country. And this question started being asked that why people are committing suicide even after there is a provision of social audit of MGNREGA works. Article 17 of the MGNREGA Act clearly states that a social audit should be conducted after six months, but preliminary investigation revealed that no social audit was ever conducted in Buldhana from 2005 to January 2014. However, the suo-moto intervention of the National Human Rights Commission, the Ministry of Rural Development directed the Maharashtra government to conduct special social audits in Buldhana and Aurangabad districts under the supervision of

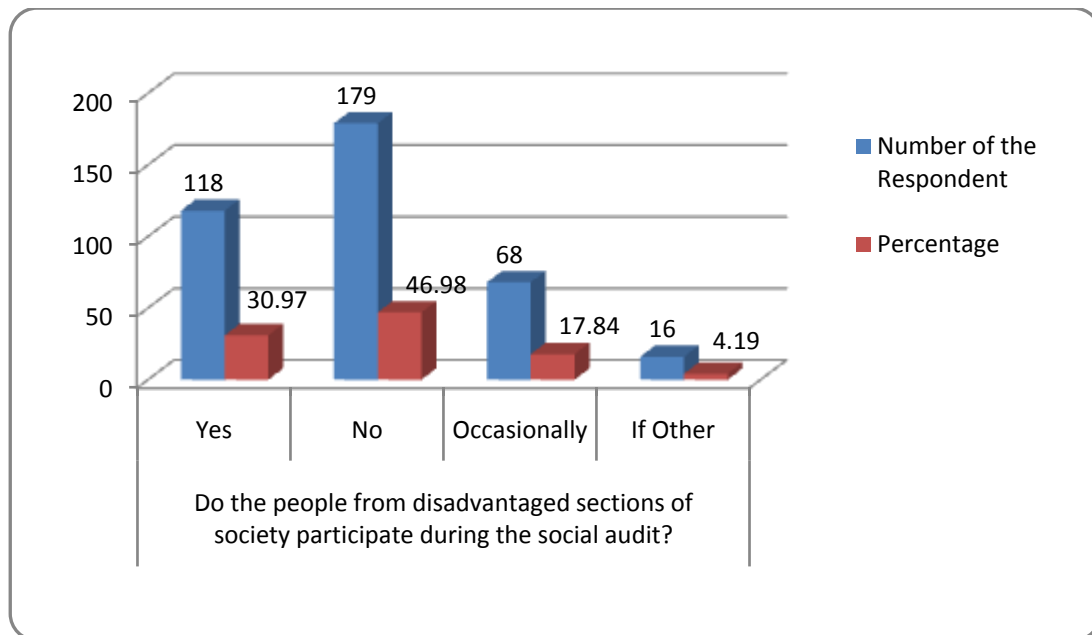
a committee of experts on the Special Social Audit. The special social audit was conducted by Maharashtra's 'Sparsh' NGO. The Committee of Special Observers submitted its report to the Government of India in which they clearly mentioned that the process of the social audit was not done properly, the negligence of the government, and corruption by the implementing agency led to five suicides. This situation is not only in Maharashtra but more or less the same condition will be seen everywhere.

### **Ground Reality of Madhya Pradesh**

The Government of Madhya Pradesh established a Social Audit Cell in 2013 as per the instructions of the Government of India in 2011, which is currently the apex body of Social Audit, which is known as "MP State Social Audit Committee".<sup>8</sup> It conducts social audit in rural Madhya Pradesh along with its representatives up to district, block and gram panchayat. To check, the ground reality whether social audit improving the social inclusion or not for this researcher went to the villages of Madhya Pradesh and participated the various social audit meeting, observed the entire social phenomenon and took the interview from the disadvantaged section of the society and other associated peoples. Researcher asked some set of questions related the social audit and social inclusion, from the disadvantaged section of the society during the field work. The data revealed a different picture than what is being claimed by the government as well as belief among policymakers and academicians.

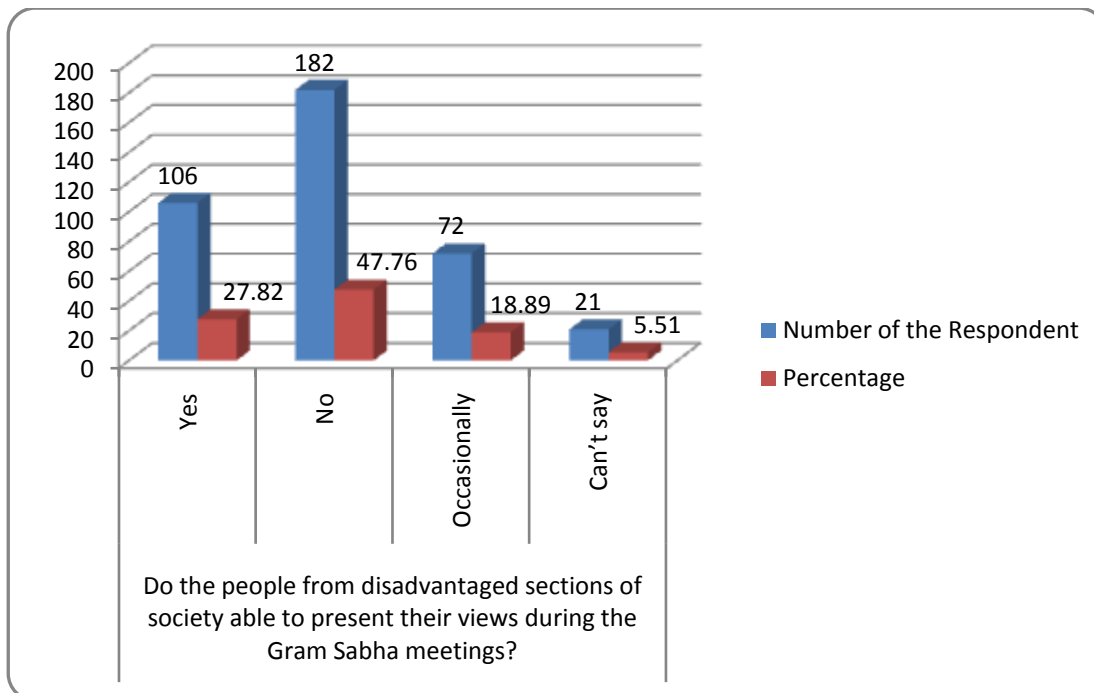
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<sup>8</sup>. "Social Audit Cell" Accessed on August 18, 2018  
[http://prd.mp.gov.in/Public/Portal/KS/View\\_Document.aspx?id=NDU=](http://prd.mp.gov.in/Public/Portal/KS/View_Document.aspx?id=NDU=)



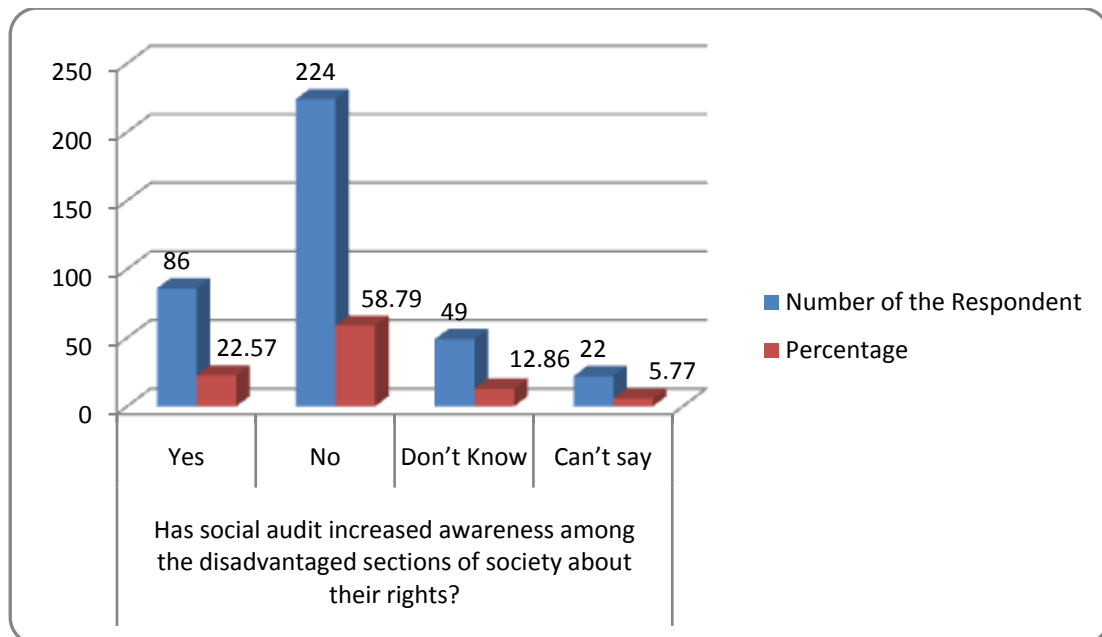
There is a prevailing notion among scholars that the people from disadvantaged sections of society participate during the social audit. As above mentioned that the most of the MGNREGA's work done by disadvantaged section of the society. And as per the rule social audit done by GMNREGA's workers. Keep in mind the legal condition of the social audit researcher asked the question that do peoples from the disadvantage section of the society participate during the social audit? In response to this questionForty-seven percent of respondents do not agree with this question. 47 percent respondent believes that that disadvantaged sections of the society are not able to participate in social audit in rural social setup. Only 31 percent of respondents were affirmative about the question. Along with that, 18 percent of respondents said that their participation was occasional. On the basis of above data it's proved that disadvantaged sections of the society are not present during the social audit, instead of the legal provision.



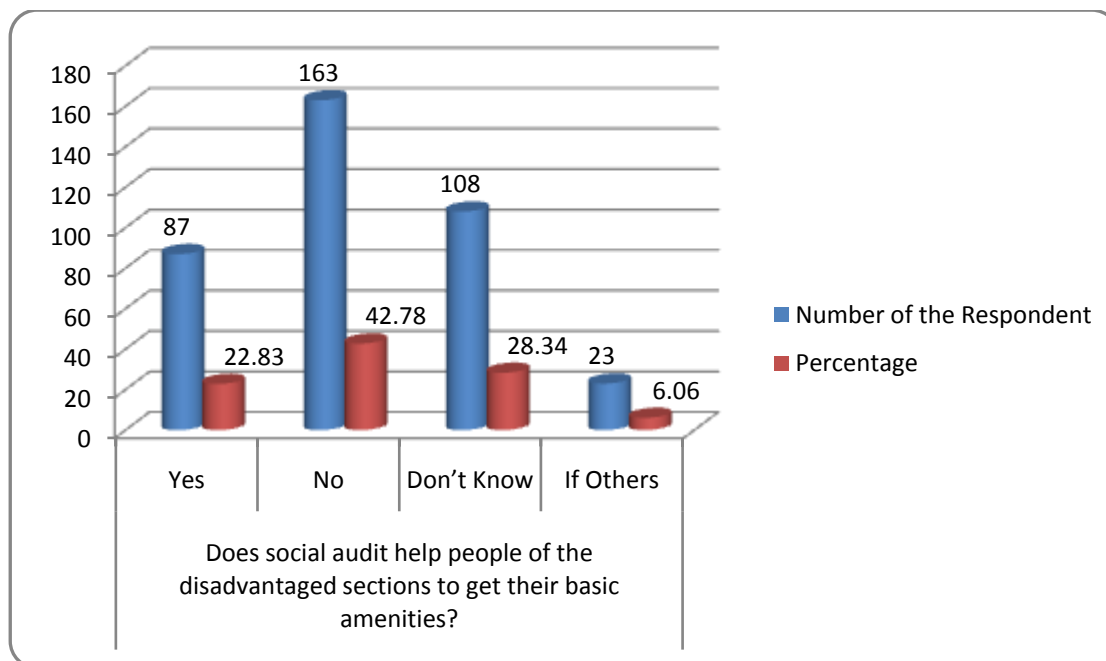


It is important to know that peoples from the disadvantage section of the society able to present their views during gram sabha meeting for the social audit, because if the disadvantage section of the society are present in the meeting but not able to present their view in the meeting then present would be useless. In response to this questions 47.76 percentage respondents believe that disadvantage section of the society is not able to present their view in the gram sabha meeting. Its means they may be join the meeting but they have no right to speak in the meeting. 27 percentage respondents believe that they are free to present their view in the gram sabha meeting. 18 percent respondent also believes that disadvantage section of the society can express their view during the gram sabha meeting occasionally. it means they can express their view in the mercy panchayats representatives. This set of questions provided the sad state of affairs.

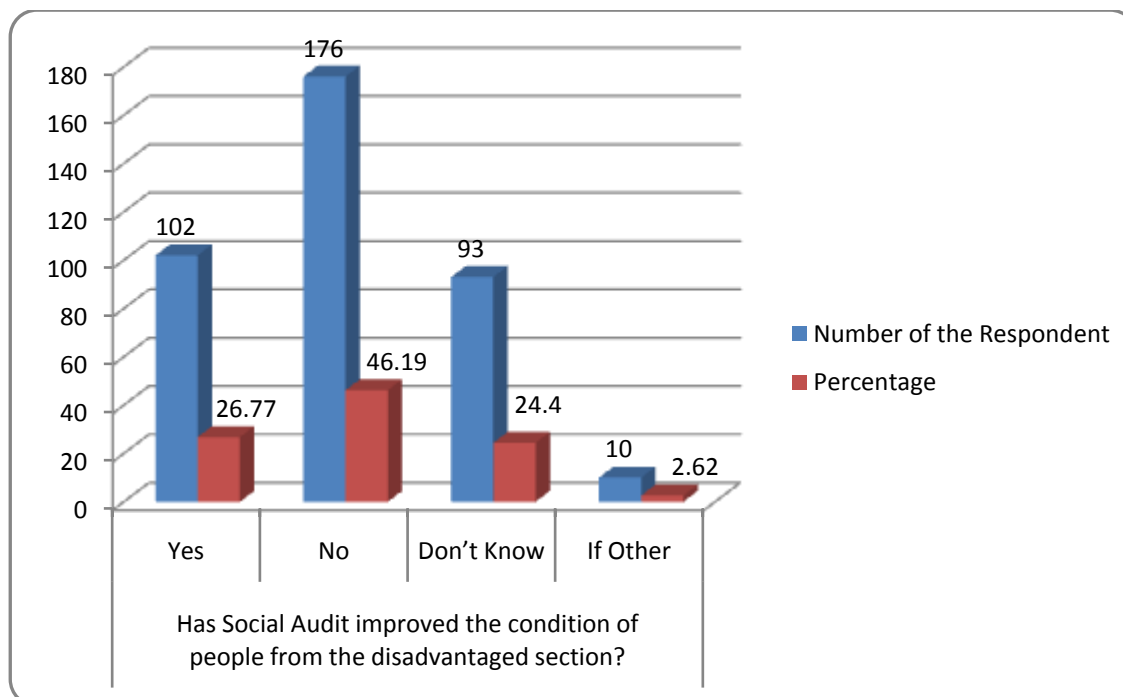




It is a conception among the academicians and policy makers that social audit improves the awareness among the disadvantaged section of the society because as per the provision they actively participate in the process of social audit. In response to this question around 59 percent of respondents responded that awareness does not increase among the disadvantaged section of the society. 22 percent of respondents are saying that due to it awareness increases among the disadvantaged section of the society. If we add 'don't know' and 'can't say' with 'No' responses, then the cumulative figure will be 70 percent. It means around 70 percent of people are in the zone of ignorance, which shows the sad side of the social audit.



It is a common believe among the masses thatsocial audit helps to the disadvantage section of the society to get their basic amenities. Therefore researcher asked the question regarding that issue. In responses to the question 43 percentage respondent considered that social audit does not helpful of the disadvantage section of the society to get their basic amenities. 23 percentages respondent are agreed that social audit does helpful to get basic amenities. 28 percentage respondent also there and they have no idia about it. Accumulative number will be around 70 that they are giving the negative responses which show the gloomy image of the social audit.



It has been passed more than a decade to implemented the social audit so it is necessary to know since then it has improve the condition of disadvantage section of the society or not. Keeping in this mind the question has been asked and in responses to this questions 46 percentage respondent are believe that social audit has not improved the condition of the disadvantage section of the society. 26 percent respondent agreed with this question and they are saying that due to social audit condition of the disadvantage section of the society has improved. 24 percent respondents are in the zone of ignorance. If we see a larger picture then it's clear that around 74 percent respondents anyhow consider that social audit has not improved the condition of the lower section of the society. So the bottom line is that social audit does not help to improve the overall condition of the disadvantage section of the society.

In short, primary data collected and trying to understand its impact on social inclusion, the data shows that social audit is far from the desired objectives set by the government and does not live up to the expectations of academicians and subject experts. Without effective and fair follow-up action, the social audit is unable to make any impact on society. Due to which the participation of the people and their trust are also being affected which is very dangerous for the health of the local government. It is certain that after a few rounds of social audit, villagers raised questions on the issues found in the social

audit of the previous year and if they do not get satisfactory answers, they would lose faith in the social audit which is very dangerous for the future of social audit.

### **Conclusion**

Social audit is a democratic innovation that is taking the society from representative democracy to participatory democracy, thereby reducing the distance between the people and the government. But this theoretical aspect of social audit is yet to come to the ground because, during the field survey in the panchayats of Madhya Pradesh, it came out that social audit is not being done properly, due to which it is far away from the prescribed objectives. Unfortunately, the implementing agencies are in a dilapidated state, the verification process in goal-oriented social audit is missing caste angles, lack of expert staff and the entire social audit process is going on with the help of hired staff, which makes the social audit more formality less reality. Due to the above reasons, social inclusion is not happening as it should have been; even today the deprived sections of the society disappear from the meetings of the Gram Sabha. And even if they attend the Gram Sabha meetings, there is no one ready to listen to them. The role of social audit in social inclusion and social upliftment the researcher found very little at the ground level. In conclusion, it can be said that social audit is not able to make any radical changes regarding social inclusion and social upliftment in rural Madhya Pradesh.

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