

**THE ROLE OF SOCIAL AUDIT IN TRANSPARENCY AND
ACCOUNTABILITY OF RURAL EMPLOYMENT GENERATION AND
LIVELIHOOD SECURITY: A Study of Jalpaiguri District, West Bengal**

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An attempt has been made in this paper to examine how and to what extent the process of social audit influences the transparency and accountability of employment generation process and to examine the challenges being faced, as in Jalpaiguri district of West Bengal, during implementation of this programme.

The employment generation and livelihood security is one of the important facts in our country where most of the people live in rural areas. For the economic development in rural areas employment must be generated at satisfactory level. The outward migration of rural poor is almost influenced by the lack of employment opportunity. Moreover the rapid growth of population in both rural and urban areas and socio economic development over time has brought a number of issues to the forefront among which the employment generation and livelihood security in rural areas holds a significant place. Rural employment generation and livelihood security is directly related to the poverty alleviation which may be treated as one of the key factors of planning process. Different initiatives and programmers has been taken up to alleviate poverty through employment generation in rural areas from time to time and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) has been recognized as an effective intervention in this direction to create employment opportunities and acts as a

sustainable strategy to enhance livelihood security exclusively in rural areas throughout the country.

The striking features of this programme is to provide 100 days of guaranteed employment opportunity in every financial year to rural household whose adult member is willing and capable to do unskilled manual work into different sectors. The programme is being implemented through panchayats at village level and the overall supervision is entrusted to the Panchayat and Rural Development Department, Government of West Bengal. The Social Audit is a very important part in transparency and accountability mechanism in the whole process.

The social audit is a way of measuring, understanding, reporting and ultimately improving performance of the organization concerned. It is a technique to understand, measure, verify, report and to improve the effectiveness and feat. Such audit helps to narrow gaps between goal and reality, between efficiency and effectiveness. Social auditing creates an impact upon governance and emphasizes on the neglected issue of social impacts. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. Social auditing is taken up for the purpose of enhancing and strengthening accountability and transparency in local bodies.

The social audit allow people to enforce transparency and accountability by involvement of people in sharing both financial and non financial information between implementing agencies and beneficiaries. The rural employment generation includes different types of unskilled works to create employment opportunities on one side and on the other side it acts as a tool for creating natural resources and through Social Audit people are empowered to audit such

programme or scheme and beneficiaries are directly involved with the partial involvement of implementing agency to monitor and evaluate the Scheme. In boarder sense, social audit may be considered as the process of Public Vigilance.

In this paper an attempt has been made to examine how and to what extent the process of social audit influences the transparency and accountability of rural employment generation process and furthermore to examine the challenges being faced during implementation of this programme. Social audit is to increase the people participation in the implementation of any work in rural areas: in fact it will also help growing public awareness among the poor people. Jalpaiguri is one of the backward districts of West Bengal where most of the people reside in rural areas and the rural employment generation is significantly influenced by MGNREGA and for the proper implementation of rural employment generation programme the social audit is frequently done at every Gram Panchayats through organizing of Gram Sabha. The study will help to understand the way of implementation and process of rural employment generation programme in this district and will also help to find out the probable impacts of social audit in transparency and accountability mechanism in said programme.

Objectives, Methodology and Database

The paper seeks to analyze the rural employment generation programme in Jalpaiiguri district of West Bengal. The specific objectives are as follows:

To scan the present status of rural employment generation programme in Jalpaiguri district.

To examine the role of social audit for maintaining the transparency and accountability in said programme.

To study the process of social audit followed in study area.

To analyze the present status of social audit conduction in Jalpaiguri district.
To highlight some notable challenges and drawbacks of this process.

The present study is mainly relied on primary data collected and on some secondary data. A simple random sampling method has been used for collecting primary data. A field survey on some households residing in some villages within study area was done using interview method and the data have also been collected from Gram Sabha and social audit public hearings. The secondary data including circulars, manuals, guidelines, case studies, publicity materials and other relevant documents have been collected from various offices viz. gram panchayats, BDO offices, office of District Magistrate, District Statistical Hand Books and Census report etc. Some social audit Reports and records as regards social audits of different gram panchayats within study area were collected for analysis. The relevant data have been organized and tabulated and represented using some cartographic technique. Some social audit reports of MGNREGS works of different community development blocks have been studied and analyzed accordingly.

Jalpaiguri is one of the district having a great significance of tourism and scenic beauty of west Bengal. The district covers an area 3386.18 sq km and lies between 26° 16'00" to 27°0'00" north latitude and 88°25'00" to 89°53'00" east longitude. It is situated to the northern part of West Bengal and bounded by Darjeeling District and Bhutan in north, Assam in East and Bangladesh and Cooch Behar in south. A part of Bangladesh and Darjeeling District extended along the western side. This district consists of 7 CD Blocks, 7 PS and 404 inhabitant villages in which 29 (2007) are forest villages. There are 80 gram panchayats in this district. The District was established in 1869. The head quarter of the district is at Jalpaiguri town, which is also the divisional headquarter of North Bengal. This area has some special

importance not only in tourism but the forests, hills, tea garden, a wide variety of tribes like totos, ravas, mech, mundas has given a special highlights to this area in the entire state. Demographically this area is inhabited by 3869675 populations in which 73.00% live in rural areas and 29.99% are living in urban areas including Alipurduar. The rural employment generation programme which is collectively known as the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (MGNREGA) was notified on September 7, 2005 and it came into force from 2nd February 2006 to give effect to the provisions of the Act in Jalpaiguri District along with nine other districts of the state.

The employment generation in rural areas is one of the important things to consider as it influences the rural development and livelihood security of rural poor. In most villages of our country people live from hand to mouth because of absence of enough employment opportunity. But after the introduction of National Rural Employment Guarantee Act or NREGA in 2005, every rural household is supposed to be provided with at least 100 days of guaranteed employment opportunities in a financial year on demand.

The programme was notified on 2nd September, 2005 and came into force on 2nd February; 2006. It extends to whole of the country except Jammu and Kashmir. It was initiated in different phases. In its first phase it was introduced in 200 backward Districts of country and in West Benhgal 10 districts including Jalpaiguri. During 2nd Phase (2007-2008) 130 districts were adopted for implementation including 7 districts in West Bengal. During 3rd Phase i.e. 1st April 2008 the programme was notified in remaining 285 rural Districts of India and 2 district of West Bengal were included. This programme is recognized as an effective tool for ecological regeneration as the works undertaken are largely linked with soil, water,

and land resources which were the basic determinant factors of agriculture and livestock production.

In Jalpaiguri district the MGNREGS work has been successfully implemented since 2005 and households from rural areas have been provided with unskilled manual works. Total 379893 applications have been registered for unskilled manual work during 2014-2015 financial year and total 163388 households have demanded employment and 156090 households which is 95.53% to total work demand have been provided work during the financial year. Total 150 households have completed hundred days of work. The average day of each household is recorded at 18. Total number of disabled beneficiary is 60 and the percentage of women participation is recorded as 41.00 during 2014-2015 financial year.

Social Audit for Transparency and Accountability

One of the most important features of the rural employment generation programme in Jalpaiguri district is the conduction of social audit at every scheme or work. It is an ongoing process by which people or households are involved from pre-planning stage to the monitoring and evaluation of that work. In fact social audit may be considered as the process of public vigilance. Social audit promotes transparency and accountability by ensuring public participation to identify their right and to prevent irregularities, if any. The basic objective of social audit is to ensure public accountability in the implementation of works or schemes and it is an effective tool for ensuring transparency. Every works implemented by the Gram Panchayats must be audited by those beneficiaries who are involved in this programme. As the implementing agency cannot itself audit the work hence people participation must be ensured. The social audit differs from any other government audit in the sense that the government audit is done normally by some professional auditors without

involvement of affected peoples whereas the social audit are conducted jointly by the government and people who are involved in the work concerned. In social audit people participation is a focal point without which social audit cannot be completed. Social audit provides a collective platform for people to express their needs and grievance in respect of their rights to employment.

The social audit for rural employment generation programme has been stipulated by the Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 and section 17(1) of MGNREGA, 2005 mandates the Gram Sabha to conduct social audit. The Government of India in consultation with the Comptroller of Auditor General (C&AG) has identified some set of rules and regulations entitled by the “Audit of Scheme Rules, 2011” for guiding the process by which social audit should be conducted. Some of them are as follows:

Social audit of the works must be conducted at every gram panchayats through the meeting of Gram Sabha at least once in six months.

Training of resource person at different level is to facilitate the conduction of social audit.

There must be a social audit team and all scheme related documents should be provided to them.

Social audit must be done on the basis of 100% verification of all job cards holders and worksites.

Major findings must be disclosed on public domain.

The follow up action is to be taken on the findings of social audit report.

Social Audit in Jalpaiguri

Jalpaiguri was one of the three districts selected by Panchayat and Rural Development Department of Government of West Bengal for conduction of social audit under MGNREG Audit of Scheme Rules, 2011. As per the schedule for implementation of MGNREG Audit of Scheme Rules, 2011 prepared by the District Programme Coordinator, Jalpaiguri the pilot audit was conducted at Bidhannagar Gram Panchayat of Matiali Block during March, 2012. This was not only the first in the district but was first in the entire state of West Bengal.

In Jalpaiguri district social audit has been conducted in every block. Here we discuss some social audit reports and their impact on employment generation programme in rural areas. We will first look into the process through which social audit is conducted in study area. The whole process may be summarized as follows:

District Programme Coordinator will set up a schedule for conduction of social audit in every gram panchayats mentioning the name and date and this schedule should be forwarded to the block level administrator.

The Programme Officer at block level will intimate to the concern implementing agency like Gram Panchayat about the social audit schedule and the records that are to be needed during social audit.

Then one social audit team should be selected at block level. Each social audit team that facilitates the audit of a gram panchayat has five members. One district and one block representative will coordinate the entire process on behalf of District Programme Coordinate at district level and Programme Officer at block level

respectively. DPC and PO identify 5 active literate youth members from primary stakeholders having job cards. Social Auditors will be selected from other the Gram Panchayat.

There are some basic criteria for the selection of social audit members. Social audit members selected from primary stakeholders must belong to the BPL family who hve already registered in MGNREGA. Member should not have any direct relationship with any political party and they must be unemployed as well as class X passed.

A 5 days process should be followed for completion of entire process.

Day 1 - Training of social auditors & consolidation of documents: Social audit members must be provided one day training by Programme Officer at block level to facilitate the process of documents verification and field observation.

Day 2 & 3- field verification of all relevant documents and projects: Social auditors will visit all households who have been involved in work over which the social audit is going on. They will verify the following documents and will collect data by asking questions about the implementation of the work and the formats developed by DPC are to be used during the process of data collection. The data must be collected on the following heads. i) Awareness, ii) Registration, iii) Job Cards, iv) Demand for work, v) Work distribution and worksite facilities, vi) Wage payments and unemployment allowance, vii) Functionality of works, viii) complaints, ix) Muster rolls and scrolls are verified with job cards and pass book. During field verification social audit members should announced the date and venue for public hearing of social audit reports.

Day 4 - Social Audit Report writing: On the basis of data collected during field verification and observation of documents social audit member will prepare a report including major finding and anomalies if exist between implementation of the scheme by implementing agency and the ground reality highlighted by the beneficiaries and this report should be disclosed in public hearing.

Day 5 - Social Audit Public Hearing: The social audit process ends with a social audit public hearing which is scheduled by the programme officer. The social audit report is finalized at the presence of DPC or his/her representative who presides over the public hearing and the social audit reports are read out in presence of labourers, people representatives, representatives from implementing agency and block representatives. The documents related to the schemes audited are also read by the social auditors. The media covers the entire event. The anomalies raised during public hearing are documented and the responsible persons are asked to explain the reason and the probable actions in this regard are decided and noted in the final report. District Programme Coordinator or his/her representative is the Presiding Officer at the public hearing. Presiding Officer should give his/her recommendation on each issue and it is included in the Action Taken Report. The Social Audit Decision taken report is handed over to the District Programme Coordinator / Programme Officer for further action to be initiated based on the evidence in each case produced by the Social Audit teams. The DPC & DM ensure that action is initiated by competent authority within 7 days from the time that the report is handed over by the social audit team. Finally, all the social audit reports are uploaded on website for public information.

Status of Social Audit in Jalpaiguri

Audit is mandatory in every district of West Bengal. In jalpaiguri district social audit is conducted in every Gram Panchayat. Here we are taking seven gram panchayats and the reports of those gram panchayats are discussed with the intension of highlighting the impacts of social audit on transparency and accountability mechanism.

Shikarpur is one of the Gram Panchayat in Rajgang block where MGNREGA has been implemented successfully. In this GP 2664 job cards holders demanded employment during the year 2011-2012 and all the 2664 households have been provided employment. A Social Audit has been conducted on one MGNREGS work namely "The Construction of Earthen Road from land of Hazimuddin Md. House to rail line and Goutam Roy's house to Sultan Md. House". The annual action plan no of this work is 0701118122/13-14 and the actual expenditure was Rs. 228010.00. Total 130 labourers were provided work on this project and 1426 man-days have been generated. The social audit on this project was started on 21/08/2014 and continued up to 25/08/2014. In public hearing the issues like no proper awareness was emphasised by the implementing agency, delayed payment, no public board was visible at worksite, no unemployment allowance etc has been discussed and recommendations for disposing this issues have been recorded in decision taken report and all such relevant information were uploaded in website for public information.

In Sadar block social audit was conducted in Sakerpar Sansad of Paharpur Gram Panchayat from 2/6/2014-6/6/2014 on a scheme "Construction of Earthen road from Ranjit Roy's house to Jora Culvert." The annual action plan no was 0702128253/13-14. The actual expenditure was Rs.102982.00. Total 98 persons were provided work and total man-days were 682. Total 77 persons were present at the

public hearing. The main issues were: no proper publicity for awareness, no new job card registration, most of job cards were not in the possession of job card holders, job card holders did not know about the procedure of demanding work, no unemployment allowance was provided and payment was delayed. Presiding Officer instructed the implementing agency to look into these matters and advised for necessary actions.

In Maynaguri Block the social audit was done at Madhya Khagra Bari Sansad under Khagrabari GP. Two projects were taken for audit. These are i) Improvement of Land near TB Hospital, Action Plan No. 0703076252, actual expenditure Rs. 104492.00 and total 99 labourers were engaged. ii) Making of earthen bundhs for flood protection work from the house of Nagendra Nath Roy to the house of Manoj Kumar Roy, action plan no. 0703077304, actual expenditure Rs. 118384.00 and total workers 112 and total mandays 784. Social Audit was carried out between 26/06/2014 to 30/06/2014. Main issues were: no publicity, most of job cards were not found in their houses, no public demand for work and delay payment. All these issues were recorded in decision taken report and implementing agency was instructed to redress the anomalies.

In Malbazar Block social audit on a project was accomplished in "Bidurer Danga" Sansad of Moulani GP. Audit was executed on an earthen road work between 30/6/2014 to 4/7/2014. The Annual action plan no was 0705088700 and the actual expenditure was Rs.226500.00. Total 195 workers were benefited and total 1500 man-days had been generated. Total 173 workers attended the public hearing. Some findings were: wide publicity for awareness, workers kept their job cards by themselves, many demanded works, delayed payment and no unemployment

allowance and this project had improved the communication system in this area. All these findings have been recorded for future reference.

In Meteli block social audit has been implemented at Matiali Batabari -I GP on an irrigation work between 9/6/2014 to 13/6/2014. The annual action plan no is 0706043043. Actual expenditure was Rs. 100382.00. Total 210 workers were engaged. Total attendance in public hearing meeting was 82. Major issues were wide publicity, having concept about registration, Job cards were not found in their houses, workers used to demand for works through supervisor, worksite facilities have been provided, delay payment and no concept about unemployment allowance, this work is facilitated to agricultural activity. The implementing agency was instructed accordingly.

In Dhupguri Block Binnaguri Dipo para and Binnaguri TE of Binnaguri Gram Panchayat has been selected for the conduction of Social Audit on two schemes. 1) Flood protection work between 31/07/2014 to 4/08/2014. The annual action plan no is 07040407-457. Total 210 workers were involved in this project and 1469 mandays were generated 2) Earthen drain from rail culvert to PWD culvert at same sansad within same GP. The action plan no is 07040407-441 and total 111 workers were involved. 1332 mandays have been generated. Total 76 workers were present at public hearing meeting. Major issues were public information board for proactive disclosure was found at worksite, workers have their own jobcards, no information about the procedure for work demand, availability of worksite facilities, delay payment and no information about unemployment allowance, creation of a natural resource in this area, workers have complaint that they had to pay some rupees to demand for the work and some time they were not provided work after demand. Implementing agency was instructed to take immediate action

in this regard and submit action taken report within seven days to programme officer.

Table 1
Transparency Report under MGNREGA in Jalpaiguri (2010-2015)

Sl. No.	Block Name	No. of Social Audits completed				
		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
1	Dhupguri	10	15	9	9	28
2	Mal	1	24	13	0	24
3	Matiali	1	7	5	0	10
4	Maynaguri	1	20	0	0	26
5	Nagrakata	1	10	5	10	8
6	Rajganj	2	22	10	10	20
7	Sadar	3	20	14	14	28
<i>Total</i>		19	118	56	43	144

Source: Management Information System.

Major Findings

The major findings may be summarized as follows.

With the conduction of social audit people may participate directly in the whole process of employment generation.

Proactive disclosure of the key information regarding implementation of MGNREGA works is one of the most important activities to ensure transparency in the programme. The instructions have been issued through social audit emphasizing the need for such information at GP level so that the workers or general public may have easy access to the information without asking for the same like AAP No, scheme name, estimated cost, work starting date, estimated man-days, Skilled, unskilled, semi skilled man-days, proposed date for completion of the work is prescribed at worksites.

All the documents including financial and nonfinancial resource is read out during social audit public hearing and it ensures the accountability for any type of irregularity or anomalies.

Through social audit all the documents of workers are verified by the social audit team members to find out the differences between the information produced by implementing agency and the information provided by the workers.

Any kind of complaint in respect works may be admitted by the workers during social audit public hearing and necessary steps are to be adopted in this regard.

One common issue relates to the fact that workers get payment after a long time from the date of work and most of them are unaware about unemployment allowance. This problem would draw attention of competent authority.

All social audit reports, decision taken reports are uploaded in government website on public domain resulting of an easy access for any one and from anywhere.

The social audit public hearing in Gram Sabha provides a platform to any person who likes to present any relevant information and allegations regarding the programme.

Followings are the major challenges and drawbacks of the present social audit process.

It is a time consuming process. A huge number of schemes are executed in a particular gram panchayat in a financial year so sometimes it is difficult to conduct social audit over each and every schemes in a particular GP.

Sometimes workers do not provide correct information to social audit team members and it causes deficiency in social audit report.

Sometimes workers do not attend the public hearing meeting and when they lodge complaints or seek reply, they do not get reasonable reply, somewhere they are asked to go for the work.

Poor honorarium is paid to social auditors and no additional payment is available for any activity performed during social audit.

Sometimes political obstructions act as a barrier for proper implementation of this process.

Conclusion

The employment generation in rural areas is the key factor for enhancing livelihood security and poverty alleviation. In fact employment generation may also reduce social crimes among unemployed. However, proper implementation of any kind of programme is the real challenge. In Jalpaiguri district the MGNREGS programme holds a significant place in rural employment generation and natural resource creation. At present, some convergence projects are being undertaken and such projects will facilitate rural infrastructure development. To implement any project awareness generation, monitoring, evaluation and impact assessment, grievance redressal are some basic mechanism which must be followed and the importance of

social audit in this respect is undeniable. Social audit ensures the community empowerment through effective community participation, better implementation, prevention of misuse of funds, making whole system accountable and responsible and making the delivery system transparent. This process enables people to exercise their rights and control the anomalies and ultimately promotes an effective implementation of works. In Jalpaiguri district this process has reduced irregularities to some extent and it may be concluded that this process should work as a catalyst for the better implementation of the programme not only in the district but in the entire West Bengal.

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