

Social Audit in Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) with Special Reference to Tripura

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Abstract

With a view to plugging the loopholes and achieving good governance, social audit has been integrated into the MGNREGS in June 2011. The idea of social audit is already put into practice in all states since the notification of MGNREGA audit schemes rules and almost 80% of districts are already covered under compulsory social audit scheme. In Tripura social audit has increased delivery capacity of workers, planners and even decision makers. The effectiveness of social audit will increase manifold if functioning of PRIs and Gram Sabhas are further strengthened and perception of the stakeholders about the duties of panchayats become clear.

Keywords: Gram Panchayats (GP), Job card holders, Awareness, Transparency, and Governance.

Introduction

The idea of 'Social Audit' is derived from the concept, "Corporate Social Responsibility" (CSR) adopted first in western countries and followed by many corporate entities and social institutions around the globe. In the 1980s, the social audit concept traveled from the private to the public sector in response to the growing shift to democratic governance issues related to public policy making, empowerment and citizen participation. A social audit is an accountability mechanism where citizens organize and mobilize to evaluate or audit the government's performance and policy decisions. In India, Social Audit is of recent origin, initiated first by Tata Iron and Steel Company Limited (TISCO), Jamshedpur in the year 1979. In India, social

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audit gained impetus after the 73rd amendment of the Constitution relating to Panchayats Raj Institutions, wherein power of auditing the accounts of Panchayats are clearly vested upon. As per the 73rd Constitutional Amendment in 1993, Gram Sabha are indirectly empowered to conduct social audit in addition with other functions.

The approach paper to the Ninth Five Year Plan (2002-07) also emphasized upon social audit for effective functioning of Panchayat Raj Institutions (PRIs) empowering the Gram Sabhas to conduct social audits in addition with its other functions. The relentless movement of Mazdoor Kisan Shakti Sangathan (MKSS) since early 1990's against the corruption in public works and subsequent enactment of Right to Information Act, 2005 had been influencing factors for the introduction of social auditing within local governance processes. The Right to Information (RTI) Act, 2005 made easy the process of conducting social audits. Social audit conducted by Parivartan, a citizen's initiative, along with the local residents of two resettlement colonies of North East Delhi, Sundernagri and New Seemapuri - for development works undertaken by the Engineering Department of the Municipal Corporation of Delhi (MCD) in these resettlement colonies between April 1, 2000 and March 31, 2002 is noteworthy. The introduction of MGNREGA in 2006 particularly inclusion of section 17 as statutory provisions for transparency and public scrutiny of the MGNREGA works made social audit more relevant and acceptable across the world.

Objective and Methodology of the Paper

The present paper highlights the importance and objectives of social audit from the perspective of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in India with special reference to Tripura. The objective of the paper is to examine whether social audit is effective in the implementation and control of irregularities of MGNREGS etc. The paper sketches a bird's eye view on process of social audit facilitation, all India scenario and the scenario of Tripura with the emphasis on the impacts of social audit in Tripura. The constraints impeding social audit from delivering its avowed objective in the state are also analyzed.

The discourse is based on secondary data collected from MGNREGA website, various reports like Performance Audit report on MGNREGA 2013 and Report of the Task Group on Social Audit conducted by Comptroller and Auditor General of India, Discussion paper, Final Report of Planning Commission on social Audit, Report of Social Audit of MGNREGA in Gomati

District (Quarter IV of 2014-15), different circulars of Ministry of Rural Development on social audit etc. Some primary data particularly minutes of public meetings related to social audit held, quarterly social audit report, social audit calendar etc. are collected from the office of District Magistrate, Gomati District of Tripura and Two Rural Development Blocks (Tepania and Matabari Blocks) out of 8 eight blocks in Gomati Districts. Opinions and views are heard from two Block Development Officers (BDO), District Panchayat Officer (DPO) of Gomati District, some elected representatives of Gram Panchayats (GP) and Panchayat Samity, representative of Society for Social Services Madhya Bharat Chapter (SoSSMBC) involved in the conduct of Social Audit in Tripura and eight Gram Panchayats secretaries spread over Gomati and West Tripura District of Tripura through personal interviews particularly on some cardinal issues like Provisions of MGNREGA Act on social audit, participation of stakeholders and role of Gram panchayats, participation of common villagers at the social audit, impact of social audit on the common people and PRIs member and constraints inhibiting its success so to gauge the ground reality with the all available reports.

Definition

‘A social audit is a process by which the people, the final beneficiaries of any scheme, programme, policy or law are empowered to audit such schemes, programmes, policies and laws. A social audit is an ongoing process by which the potential beneficiaries and other stakeholders of an activity or project are involved from the planning to the monitoring and evaluation of that activity or project’ (rural.assam.gov.in). There are some basic principles on which social audit centre around and these are transparency, participation, and accountability. Thus, there should be complete transparency in the process of administration and decision-making and Government should *suomoto* disclose full information to the people. Participation ensures a right based entitlement for all the affected persons to participate in the process of decision making and validation. Accountability is immediate and public answerability of elected representatives and government functionaries, to all the concerned and affected people, on relevant actions or inactions.

Social audit is a process in which, details of the resource, financial and nonfinancial, used by public agencies for development initiatives are shared with the people, often through a public platform. Social audits allow people to enforce accountability and transparency, providing the ultimate users an opportunity to scrutinize development initiatives’ (Planning Commission,

2005). The definition given by Planning commission for social audit involves, three components i.e., a) availability of information/details of the resource, financial and non-financial, used by public agencies for development initiatives, b) organizing the ultimate users/beneficiaries/people and c) scrutiny of the information by the end users. The fundamentals of social audit are (i) information availability – willingness of the government officials to provide information and (ii) ability of people to ask questions.

Figure 1 Social Audit System		
INPUTS	PROCESS	OUTPUT
<ul style="list-style-type: none"> • Information • Expertise to conduct Social Audit • Ability of Gram Sabha to process information and ask questions 	<ul style="list-style-type: none"> * Scrutiny of Information by Gram Sabha • Performance assessment of the Delivery System by beneficiary 	<ul style="list-style-type: none"> • Empowerment of people • Increased effectiveness of Delivery / Supply System • Strengthens between Supply side & Demand side.
Source: 'Final Report on Social Audit: Gram Sabha and Panchayats Raj', Planning Commission, 2005,p 21		

It is fact that people can ask questions only when they have the requisite information on the subject. That is why dissemination of information is a pre-requisite for social audit. The people may demand explanations only after the receipt and understanding the contents of information. Thus, the foundation of the social audit process is 'information availability'. Social audit is a democratic process where the concerned community demands information and verification from agencies in a systematic manner, leading to public accountability. 'The process of social audit goes beyond the realm of financial auditing and covers the issues of equity and quality in programme implementation, in response to programmes already being implemented by

the government' (SSAAT¹). In short, social audit can be defined as checking and verification of a programme/scheme implementation and its results by the community with the active involvement of the primary stakeholders. It is also a process of reviewing official records and determining whether reported expenditures reflect the actual money spent on the ground.

Importance and Objectives of Social Audit

Since Independence, thousands of crores of rupees are spent by the central and state governments and various national agencies for social development programmes. However, the impact it has made is below the expectation. Huge gaps between the desired impact and the actual impact warrant the need to think deeply about their failures. This calls for the introduction of social audit to eliminate loopholes of programme/scheme implementation. Social auditing values the voices of stakeholders, including marginalized/poor groups whose voices are rarely heard, and influences the governance.

With a view to plugging the loopholes, social audit has been integrated into the MGNREGS. Fundamental objectives of social audit under MGNREGS are to ensure that the activity or project designed and implemented in a manner suitable for the prevailing (local) conditions reflect the priorities and preferences of those affected by it appropriately and serve public interest. Developing a sense of ownership amongst the beneficiaries and empowering the communities through the MGNREGS are also its objectives. Social audit includes the quantity and quality of works in relation to the expenses incurred, disbursement made, number of works/materials used and also selection of works and location of works. Thus, the aim is effective implementation and control of irregularities. Coupled with the Right to Information Act, social audit acts as check bulb in revealing and ultimately reducing corruption, malpractices and deviations. This is a critical step in streamlining service delivery systems and ensuring transparency and accountability essential for good governance. The main objective of social audit is to ensure public accountability in the implementation of projects, laws and policies (GOI, MoRD, 2013). The other objectives include:

1. Assessing the physical and financial gaps between needs and resources available for local development;
2. Creating awareness among beneficiaries and providers of local social and productive services;
3. Increasing efficacy and efficiency of local development programmes;

- ### Process of social audit facilitation: All India scenarios

Year	No of states/ U.T	Districts	No of districts started social audit	Total GP	Number of GP covered (%)	No of social audit	Issue raised and action taken
2011-12	34	668	527(79)	262275	172392((66)	291141	132160
2012-13	34	668	555(83)	262275	175270(67)	327112	152735
2013-14	34	668	512(77)	261403	116662(45)	187059	117573

Source: MGNREGA, Government of India (http://nrega.nic.in/circular/social_audit.htm, accessed on 25/11/2015 and 22/12/2015)

Table 1 shows that the concept of social audit is already replicated in all states since the notification of MGNREGA audit scheme rules in June 2011. Table 1 establishes that almost 80% of districts are already covered under compulsory social audit scheme. Social audit is embraced by majority of the GPs to create awareness amongst the rural poor and make them knowledgeable about the government money earmarked for development. Total number of social audit conducted in 2012-13 was 3,27,122; it plummeted to 1,87,059 in 2013-14. The states which achieved remarkable performances in terms of GP covered are Odisha (99%), Gujarat and Bihar (98%), Assam, Puducherry and Punjab (97%)(MGNREGA, 2015). As per rules although one social audit is to be conducted in each GP in every six months, it does not take place in practice as evidenced by number of social audit that took place 2012-13 and 2013-14. The number of social audits that should have taken place during the period from 2011-12 to 2013-14 was about 5.22 lakh (number of GPx2), but the actual number of social audit is muchless. Thus, the percentage GP covered in various states from 2011-12 to 2013-14 should be read as half the figure shown in Table 1 indicating that social audit process needs to go a long way if the mission is to be achieved. Table 1 establishes that social audit could bring to light at least more than 1 lakh issues that would remain in dark unless social audit would be implemented and this is really a big achievement. Field data indicates that most of the issues raised relate to delay in receiving job cards, delay in the payment of wages, individual workers output, inaccurate or excessive estimates, measurement related issues and issues of system for taking complaints and grievances etc.

Tripura Scenario

Before switching over to the scenario of social audit in Tripura, it needs to be mentioned that Tripura comprises 8 districts, 58 blocks, 1118 Gram Panchayats spread over Tribal sub-plan area and non-tribal sub plan areas. Total population of the State was 36 lakhs as per 2011 Census with 32% ST and 18% SC population (Government of Tripura, 2016). Tripura is known in the country for success in MGNREGS. 'Tripura retained its top position for the seventh consecutive year in providing jobs under the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) – a staggering 94.46-person days per household – in just ended fiscal 2015-16 against the national average of 48.51 days' (Financial Express, 2016). 'Tripura held the highest record in terms of employing women in NREGS among the northeastern states' (Roy, 2010). Participation of tribal is splendid and a lot of durable/community assets have been created under MGNREGS. Table 3 shows the scenario of Social Audit in Tripura from 2011-12 to 2013-14.

Table 3 Scenario of social audits under taken in Tripura during 2013-14										
Name of District	No of Block	No of Block covered (%)		No of GP	No GP covered (%)			No of social audit		
		2012-13	2013-14		2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
Dhalai	8	4	3	137	128	89	21	164	25	78
Gomati	8	3	7	165	0	64	157	NA	26	153
Khowai	6	6	1	113	0	106	22	NA	58	4
North	8	0	1	120	140	0	6	162	0	6
Sepahijala	7	2	2	163	0	40	58	NA	41	232
South Tripura	8	5	6	169	228	138	160	375	193	189
Unakoti	4	3	3	86	NA	78	76	NA	85	53
West Tripura	9	2	2	164	203	55	70	175	48	70
TOTAL	58	25(43)	19(33)	1118	699(63)	570(51)	570(51)	876	476	785
Source: MGNREGA Tripura, http://164.100.112.66/netnrega/state_html/social_auditNT.aspx (Date of access 25/11/2015, 22/12/2015, 1/1/2016 and 2/1/2016)										

In Tripura, social audit was first launched in 2009. Since then social audit is taking place throughout the state regularly in all districts and across the blocks. As per Section 4(1) and Section 5(1) of the MGNREGA Audit of Scheme Rules, 2011, every State is required to set up/identify a Social Audit Unit (SAU) independent from the agency implementing the MGNREGA. In Tripura, Society for Social Services Madhya Bharat Chapter (SoSSMBC), an NGO has been discharging the role of SAU and performing social audit in various GPs across the state. Table 3 evinces that social audit is implemented in all districts. Sixty three percent of GPs had conducted social audits in 2011-12, which came down to 51% in 2012-13 and 2013-14. In 2013-14, the percentage of blocks conducted social audit slipped to 33 from 43 in 2012-13. Table 3 establishes that number of social audits in 2012-13 had declined to 476 from 876 in 2011-12 but it picked up momentum in 2013-14 rising to 785 establishing the fact that some GPs are conducting more than one social audit in a calendar year and following the MGNREGA rules for audit schemes.

Available records show that all GPs in Salema Block under Dhalai District had conducted at least two social audits in 2013-14. All GPs in 6 blocks out of a total of 8 blocks under Gomati District had conducted social audit with Killa Block, which is mainly tribal dominated, completed 2 social audits in 2013-14. While all GPs under Boxanagar and Nalchar Block of Sepahijala District had conducted 4 social audits in each GP in the year 2013-14. On the other hand, all GPs under Sat Chand, Rupaichari and Bokafa Blocks of South Tripura Districts and 2 Blocks namely Hezamara and Jirania

blocks under West Tripura District have conducted social audit. It is a fact that social audit was not conducted in all the districts with equal emphasis in every year except South Tripura District. On the other hand, performance of social audit is sporadic in the GPs of North Tripura, Stepania and West Tripura Districts.

Field data indicates that number of social audits held in various GPs across the state is more than what is reflected by NREGA website. Field data shows that total number of social audits in Gomati District in 2014-15 was conducted in 165 GPs covering all the eight revenue blocks under its jurisdiction. Available records also establish that the participants were fully satisfied in 163 villages of Gomati District (SoSSMBC, 2015). The minutes of the meeting were also recorded and signed by the secretary in all the villages in all blocks of the district.

Impact of Social Audit in Tripura

It is already mentioned that social audit acts both a monitoring tool as well as evaluative tool. As social audit warrants proactive disclosure and facilitates reviewing, inspecting and verifying by the stakeholders in open forum, it increases awareness among the villagers and wage seekers. Labourers can know whether they got their right wages, villagers may know whether the works carried out under MGNREGS and amount involved in such implementation truly reflect the actual happenings or not. As muster rolls and all financial documents remain open to public scrutiny, anybody interested in social audit may participate and ask questions. Reasons for delayed payment or projects remained half-done or ill-performed get answered in social audit. This garners interest in the proceedings and encourages villagers to question transactions – breaking barriers of social hierarchy. It is a valuable tool to recognize the gaps and leakages in scheme implementation which often remain left out in the process monitoring and MIS systems. In true sense, social audit empowers the common people to testify the corrupt people in the Gram Sabha and gives the affected people an opportunity to place their grievances. Social audit is a grievance redressing mechanism where many problems of job seekers get solved. Defaulting officials are called for explanations and correction of discrepancies, if found. The government takes action against those guilty of siphoning off funds. This unique effort helps to ensure good governance.

The social audit of MGNREGS in Tripura helped in handling the problems of misappropriation of funds, engagement of ghost workers, payment

of wages without signature, engagement of workers under different muster rolls for the same period, tampering of muster rolls, irregular cash payment of wages, non-payment of wages, irregular issue of multiple job cards, delay in issue of job cards, suspected misappropriation of wages etc., as per the Report 6 of 2013 Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme. Besides, 'number of complaints received is insignificant' (Roy, 2010). The higher awareness level of the implementing agencies, greater involvement of the PRI members, making villagers & MGNREGS beneficiaries proactive in claiming their rights & privileges, improved documentation, record keeping and data management at GP level, 'opening of bank account and implementation of Public Management Fund System (PFMS) and ensuring all wage payment through Direct Benefit Transfer Scheme' (Roy, 2015), enabling financial inclusion effective in Tripura (Roy, 2016) and 'improved grievance redressing mechanisms and voluntary disclosures of work details in most GPs' (SoSSMBC) are the noteworthy contributions of social audit.

The social audit reports clearly indicate that there are sixteen different registers need to be maintained regarding the execution of MGNREGS works. It is observed that many of registers were maintained up to date in most of GPs under Gomati District. Nearly 10 of the 16 registers are well maintained in 97% GPs in Gomati District. Social audit report for the Gomati District also indicates that wages were paid in time in 146 out of 165 GPs in Gomati district. Social Audit report also substantiate that all the important stakeholders like Gram Pradhan, PRI/ward members, Panchayats Secretary and GRS were present at the social audit meetings in almost all the villages.

In a nutshell, the notable impacts of Social Audit in Tripura are outlined below:

1. Increased awareness among the stakeholders about MGNREGA – the Act and its relevance. The villagers and MGNREGS beneficiaries are proactive in claiming their rights and privileges. The State provided employment to almost all Job Card holders (99.63 per cent to 99.94 per cent) who reportedly sought employment (Government of Tripura, 2013).
2. False and ghost job cards are checked and deleted. As per the MIS report, 591266 (98.95) number of job cards are verified out of a total of 597959 job cards (as on 27.9.2017) (MoRD, GOI, 2017).

3. Documentation, record keeping and data management capacities at GP/ADC level in the state have significantly improved. As per latest circular, 7(seven) registers² are to be mandatorily maintained by GP under MGNREGA since October 2016 (Sinha, 2016). As per MIS report 'M6. Master Circular/New Asset Register/Seven Register Status', 99.9% GPs have been maintaining the new registers (GOI, MoRD, 2017).
4. Participation level and involvement of people in Social Audit Gram Sabhas have improved considerably, as issues are resolved instantly to the satisfaction of the beneficiaries. Available reports show that 133 out of 202 grievances reported (66%) were redressed during the FY 2015-16 in Tripura while the rest are forwarded to appropriate authorities for necessary remedy as per MIS Report, R10 .2 Complaint Register (GOI, MoRD, 2017).
5. Job Card holders are sensitized on output based payments which is must as per latest regulation.
6. PRI members' knowledge of the provisions and procedures under the Act has improved.
7. The improved awareness levels have now created congenial atmosphere for smooth implementation, better selection/prioritization of works and accountability under MGNREGA.
8. There exists an improved grievance redressal mechanism including Voluntary disclosures of work details at all GPs. To strengthen the grievance redressal mechanisms, States have been advised for the appointment of Ombudsman at the District-level. In Tripura, the office of Ombudsman has materialized in six districts (Sarangi, 2017) and appointment of ombudsman for other districts is being processed.

Thus, it may be mentioned that impact of social audit in Tripura is immense and it has made people of Tripura aware of their rights, entitlements and obligations under the scheme. It is ensured that all the forms and documents are readily available in simple, easily understandable language. All important information publicly is displayed and read out at appropriate time for the people. It ensures that the decision-making process is transparent, open and carried out, as far as possible, in the presence of the affected persons. It is also making certain that all decisions, along with valid and appropriate reasons are also communicated to the affected people. In true

sense, social audit is identifying the capacity gap; it increases the delivery capacity of workers, planners and even decision makers and brings down many irregularities and malpractices.

Constraints in Tripura

The above discourse shows that social audit has innumerable benefits and it has proved its essence as an effective tool of transparency and accountability thwarting corruption, malpractices and identifying and making perpetrators accountable in public forum. But still, social audit is not free of criticism and it suffers from some constraints. In Tripura, the following are the important constraints of social audit found ubiquitous in various reports and disclosed by participants during discussion:

1. There is lack of clarity on concept/relevance of social audit process, particularly latest provisions amongst the PRIs. The problem is substantiated in the 'Summary of National Level Monitoring, Common Review Mission and Internal Audit on MGNREGA (NLM)' for FY 2014-15, 2015-16 and 2016-17. As per NLMs' assessment, the PRI members in 42% of the villages were 'fully aware' on social audit concept, latest provisions and procedures. In another 44% of villages, PRI members were 'somewhat aware', while in 10% of the villages, they were completely ignorant about social audit concept and its provisions. (GOI, MoRD, 2017). In Tripura too, some implementing agencies (GPs) and officials do not attach adequate attention/importance to social audit and view it as financial audit³ or government audit.
2. Participation of village organizers, NGO, Block officials, local school teacher and official of line departments at the social audits is slender (SoSSMBC, 2015). Common phenomenon of the country is that villagers are not much interested. Despite notices circulated and public announcement made, villagers are not willing to attend the social audit and ask very limited questions. Latest social audit report of 2015-16 shows that there were 527 social audits conducted in Tripura while number of issues raised is only 84. This shows lackadaisical attitudes of villagers towards social audit. Available field reports show that most of the questions raised in social audits under GPs of Gomati District relate to delayed payment of wages, individual output.
3. The concept of transparency and accountability is very new to the villagers. Peoples' participation in formulation, planning and monitoring

is not significant. According to the study entitled, 'MGNREGS in Tripura — A Study on Efficiency and Equity', almost 60 percent of the workers are aware of the concept of social audit, but their participation in the process is very low, 27.75 percent. The awareness is high in the South Tripura district but participation is very low (Bhaumik, 2013). Social audit report shows that only 10% of labourers attended the social audits in 132 GP out of 165 GP in Gomati District in 2015 (SoSSMBC, 2015).

4. Under the present social audit rules, the SAU is an important body regulating the ultimate outcome. Role played by the SAU determines future course of social audit in India. Right from developing the capacity of Gram Sabha to the creation of awareness amongst the labourers about their rights and entitlements, facilitating the verification of documents, smooth conduct of social audit and subsequently proper reporting of issues and objections raised by stakeholders are vested at the hands of SAU which can immensely impact audit scope as well the standards and acceptability of social audit. Naturally reporting organizations may deliberately help the vested group to skip controversies.
5. In Tripura, the responsibility for conducting social audit has been given to the SoSSMBC, an NGO which has hardly adequate infrastructure and trained personnel to undertake such a voluminous work. It is reported that social audit teams attend more than one village panchayat in one day and perform work in a routine way.
6. The opposition parties in Tripura allege corruption and malpractices of officials involved in the mismanagement of MGNREGS fund. Audit Reports reveal some irregularities like diversion of fund, incomplete works (Government of Tripura, 2013), wasteful expenditure and doubtful execution of work (Government of Tripura, 2014), etc. Recently, the High Court of Tripura has asked the Government of Tripura to conduct for re-audit of 58 blocks in Tripura on two writ petitions and directed the state government to engage chartered accountants to conduct audit of MGNREGA in all the eight districts of the state and the State Employment Guarantee Fund (Tripurainfo.com, 2016).

Conclusion

Despite the shortcomings, it is unequivocally true that social audit has positive impact on implementation of the MGNREGA in Tripura. The success of

social audit is not uniform across the country. Compared to other States in India, the social audit in Tripura has been quite successful. However, even here, social audit is seen more as financial audit. Malpractices, corruption and poor implementation of the schemes in certain pockets partially hinder the MGNREGS. The effectiveness of social audit will increase manifold if functioning of PRIs and Gram Sabhas are strengthened and perception of the stakeholders are properly sensitized about the duties of panchayats through proper information dissemination and active participation of the villagers. To achieve success, the gaps between the ideas and practice are to be bridged, and the policy makers and the service provider must change. Common people do not get involved in the development activities, as they lack confidence in asserting their entitlements. Although the scenario has been changing for the better, the pace of change is very slow. Confidence of rural poor and marginalized section needs to be enhanced and the people need to be reassured that social audit is not a fault-finding system rather a system of transparency, certification and inclusion. To conclude, it may be reiterated that social audit has potential to deliver a meaningful impact on the effectiveness of the MGNREGS for which Gram Sabhas are to be empowered across the country with institutional framework and infrastructure for achieving good governance.

Notes

¹SSAAT stands for Society for Social Audit, Accountability and Transparency.

² As per Annexure 5K,6C, 7C, 7G, 7I, 7J,7K, 7L,7M etc. of Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme, Report no 6 of 2013, Tripura is one of the other states that do not suffer from the challenges as pointed out in the audit observations.

³ These include, Job Card Register, Register for Gram Sabha Meeting, Register for Demand for work etc., Register for work, Fixed Asset Register, Complaint Register, Material Register.

⁴Financial audits assess whether the information in the agency's financial records is fairly presented while Governmental audits also include financial statement audits performed under *Government Auditing Standards* on entities such as states, local governments etc.

⁵Government of Tripura

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