



## Unveiling Transparency: Assessing the Effectiveness of MGNREGA's Social Audit in Badgam district of Jammu and Kashmir

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### Abstract

Social audits represent unique manifestations of cooperative governance, functioning not only as assessments of participation programs but also as mechanisms that empower the poor. These audits offer a platform for the most vulnerable sections of society to articulate their opinions, assert their rights to hold the govt accountable and foster a collective sense of answerability. This transformative potential can elevate social protection initiatives to the realm of social justice. For the current fiscal year 2023–2024, the MGNREGA has a budget allocation of Rs. 60,000 crores, as compared to 2022-23 which was 73,000 crores which results in an 18% decrease in the budget for MGNREGA. Section 17 of the MGNREGA Act makes it mandatory that all the works that are to be executed under the scheme should be audited. To supervise expansive coverage and corruption practices, Gram Sabha conducts a social Audit for MGNREGA once every six months. The study used a purposive sampling technique for data collection and adopted the quantitative research approach to infer the findings. In the context of MGNREGA, social audit holds a central significance by promoting transparency, accountability, and active participation of the people. This crucial role serves as a necessary measure for fostering good governance. The study aims to assess the efficiency of MGNREGA's social audit in the Badgam district of Jammu and Kashmir.

**Keywords:** MGNREGA, Social Audit, Effectiveness, Transparency

## INTRODUCTION

Globalization has increased many opportunities for people in the developing world. Nonetheless, poverty is still widespread in certain areas, particularly in South Asia. For instance, India has had significant economic development since liberalizing its economy in 1991, yet social inequality and chronic poverty continue to be major challenges (Lakha, 2011). Considering these challenges and difficulties, the UPA government in 2005 headed by then Prime Minister Dr. Manmohan Singh came up with the flagship program MGNREGA to eradicate poverty and prioritize social inclusion in the rural areas of India.

In 2005, the Indian government initiated the MGNREGA Act aiming to provide a 100-day employment assurance to rural residents residing beneath the poverty threshold. This

initiative is designed to empower poor local communities by offering them opportunities for unskilled manual labor, thereby contributing to declining poverty and enhancing rural development. In fiscal year 2006–2007, MGNREGA Act was implemented in 200 disadvantaged districts across multiple states as part of its initial phase. During the second phase in the financial year 2007-08, MGNREGA was extended to 130 districts nationwide, and by April 2008, it was implemented in all districts across the country. In the program's first phase starting in 2006, the (NREGA) scheme was expanded to include three underprivileged districts in Jammu and Kashmir: Doda, Kupwara, and Poonch. In the second phase, it was extended to two other districts i.e. Anantnag and Jammu, and finally to the entire UT during the 2008-09 period (Nabi, 2019). Furthermore, the program aims to enhance grassroots organizations such as Panchayati Raj Institutions (PRI) by involving them in the planning, monitoring, and execution of the initiative. This approach is geared towards promoting transparency and accountability within the government (Feroze et al., 2012). “Concerning the Scheduled Castes, Scheduled Tribes, women, landless individuals, and other marginalized groups reliant on traditional caste-based occupations and agricultural landlords in rural areas for their livelihoods, the program takes into consideration their specific needs and circumstances, it has significantly contributed to providing the freedom of choice of work and opportunities for a living wage along with rights and entitlements”. This has greatly aided in maintaining their dignity and sense of self in the workplace and assisted in restricting migration. However, the implementation of MGNREGA is greatly hampered by the pervasive caste system and the caste-based political dominance in communities (Dhaktode, 2021).

Considering India's demographics, managing such programs is difficult. Corruption-related factors undercut the concept of social well-being. Villagers everywhere complain of unreliable or delayed payments, a lack of upkeep of records, a lack of employment cards, and dishonest authorities who won't start the machines without being offered bribes. The middlemen or government employees are the ones who defraud the state's subsidy program. This tendency is widespread among assistance programs (Sushmita, 2013).

The budget for MGNREGA in the financial year 2022-23 was 73,000 crores and in the financial year, 2023-24 was 60,000 crores which resulted in an 18% decrease in the budget, which can affect the efficiency and effectiveness of the program (Demand for grants 2023-24, Department of Rural Development). In the case of MGNREGA, the major complaints were related to inadequate maintenance of records, job cards, no payment of wages and fake registered labourers. (Sushmita, 2013). Section 17 of the MGNREGA Act makes it mandatory that all works that are to be executed under the scheme should be audited to ensure transparency, accountability, and people's participation in the scheme. Afterwards, the government implemented the rules of the MGNREGA scheme audit in 2011. Under these guidelines, states must establish a social audit unit with the primary responsibility of facilitating biannual social audits conducted by the gram sabha. Additionally, the regulations dictate that states are obligated to undertake measures in response to the outcomes revealed during the social audit process (Sumarbin, 2014).

#### **REVIEW OF LITERATURE**

“Lakha” (2011) analyzed that many of the scheme's detractors frequently cite widespread corruption in the program's execution. Corruption first appears in the employment application. To obtain work cards, beneficiaries must register with GPs. When issuing paperwork for job cards, local officials may seek bribes from the applicants. To receive more money from the government, some municipal authorities also inflate the number of work cards given. In addition, some caste groups and women face societal prejudice. Officials manipulate the muster rolls (attendance records of employees) to inflate the number of days labourers worked so that more money may be allocated from the government in addition to

requesting payments to issue employment cards. Similarly, “Feroze. et.al” (2012) analyzed the scheme's development in India's Northeastern states, particularly Meghalaya. The programme is heavily criticised since it has the potential to drain labour resources from agriculture and raise production costs. For isolated hilly locations, an administrative cost of only 4% is insufficient. Additionally, Meghalaya's lack of Panchayats made it impossible to implement the plan. Close monitoring of the scheme is necessary so that it should not become just another of an overabundance of poverty alleviation schemes that India has had since its Independence. In addition, “Sushmita” (2013) examined that in the initial round of audits, social audits showed that the disparities in processes had decreased. Beneficiaries of the workplace were among the diverse stakeholders who were informed of the audit's results (Rehman et al., 2024). Interaction with the workers indicated that pay was being paid on time following the initial social audit. The villages' main ongoing issues were lax rule enforcement and follow-up efforts to recover the money that had been stolen. Furthermore, “Chopra” (2014) analyzed that Rajasthan, formerly one of the best-performing states, has suffered a steep decrease in MGNREGA participation starting about 2010. Given that grassroots players had a crucial role in the Act's formation procedures and significantly influenced its design, the explanation for the decrease seems counterintuitive. To analyse the causes of this drop, this study consults secondary sources as well as information from recent field trips, considering both supply-side and demand-side possibilities. It reveals that in Rajasthan, the performance of MGNREGA has declined mostly due to supply-side reasons (Akula et al., 2024). The study explains how the demand-based nature and provisions for transparency, which were MGNREGA's greatest advantages, have become its greatest weaknesses in Rajasthan. The recommendation is that for Rajasthan to regain its original position, it should employ political strategies instead of depending solely on technical solutions. In the same vein, “Chopra” (2016) examined that despite the government's best efforts and the launch of several programmes, public programmes are unable to accomplish their goals and the plight of the poor has not improved. There is still a problem of credibility and confidence regarding government programmes and initiatives. High levels of corruption and money leaks from governmental programmes can stymie economic progress. The need for social audits in both public and private sectors arises from the improper handling of resources owned by shareholders and stakeholders (Diwakar et al., 2024). Social audits serve as a toolkit to improve accountability within the government's provision of services. On the other hand, “Ghatani” (2016) analysed the Naxalbari block, in which studies have had a variety of repercussions. While there were favourable reactions in terms of income, political engagement, and women's emancipation, the replies were unfavourable in terms of how the programme affected poverty reduction and the demands of employment. First off, in terms of pay, the respondents were only paid for up to 25 of the days they worked and were not aware of unemployment benefits for the remaining days (Rehman & Dhiman, 2022). In contrast to the terms of the plan, which required that the job be offered when the beneficiaries chose, they were granted a restricted number of working days because of tasks that were given rather than demanded. With only a few days to participate in the programme, as earnings rose, so did their expenses. However, “Kumar. et. al” (2012); revealed that the authorities have not used social audit in MGNREGA, despite it being indicated as a possible instrument. Nevertheless, despite the dedicated efforts of the SAU (Social Audit Unit) and its personnel who wholeheartedly contributed to generating insightful reports uncovering theft, financial discrepancies, and non-compliance with essential statutory and non-negotiable elements of the plan, there has been a lack of response. The state has silently observed the operations of the Shadow State, resulting in leaks and distortions in the program. The wealth of crucial social audit findings, displayed on the MGNREGA website, has transformed into mere decorations due to the absence of dependable enforcement and follow-up mechanism

and a lack of organizational resolve. Finally, “Dhaktode” (2012) examining the employment status of staff members, whether permanent or on contract, it is evident that the legislative requirements outlined in the act for the social audit and vigilance wing aim to foster transparency, accountability, and fair actions against employees found guilty. The implementing agency is obligated to adhere to the law during program execution, the social audit unit should oversee implementation while empowering the public, and the vigilance wing must conduct impartial investigations and impose suitable penalties on those found responsible. Regrettably, the implementing agency exhibits numerous shortcomings, the target-focused social audit overlooks the caste dimension in the verification process, and the ineffective leadership in the weak vigilance wing holds additional responsibilities on government employees or retired officials.

### **Concept of Social Audit and MGNREGA**

The origin of social audit can be credited to the corporate sector, with its roots stemming from the concepts introduced by Theodore Kreps. In 1940, Kreps coined the term as a theoretical framework for the examination and assessment of the social performance of businesses (Carrol & Beiler, 1975). It is further described as a dedication to the methodical evaluation and disclosure of a company's activities within a specific, meaningful domain that holds social significance (Bauer & Fenn, 1973).

While social audit originated in the corporate sector, it has gained widespread acceptance among non-profit organizations and governmental entities. In 1979, Tata Iron and Steel Company Limited (TISCO) in Jamshedpur, India, pioneered the practice of conducting social audits. During the 1990s in Rajasthan, civil society groups like Mazdoor Kisan Shakti Sangathan (MKSS) actively adopted and embraced the practice of social audits. They employ inventive public hearing platforms like Jan Sunwahi, combined with the Right to Information (RTI), playing a significant role in raising awareness about social audits. These endeavors act as tools to improve transparency, accountability, and citizen participation in the implementation of government initiatives.

As stated in Grameen Bharat, a monthly newsletter published by the Ministry of Rural Development (MoRD), a Social Audit is a public gathering to scrutinize the details of a project. It serves as a method for assessing, understanding, documenting, and ultimately improving the social and ethical performance of an organization.

The Social audit serves as a mandatory assessment conducted after the implementation of projects under MGNREGA, intending to monitor each project at least biannually. Nevertheless, it takes on a more expansive outlook, serving as a continuous mechanism of public scrutiny to guarantee accountability in the implementation of projects, laws, and policies by the entire community. At its fundamental level, a social audit entails a public assembly where project particulars are disclosed. On a more extensive scale, it may encompass a comprehensive assessment of the status and quality of all tasks, meticulous review of documents and payments, exploration of disparities or worker complaints, and the creation of resolutions or directives to rectify or investigate the issue. These conclusions are subsequently discussed in a specially convened Gram Sabha village assembly (Vij, 2011).

A Social Audit is a collaborative process involving both the Government and the public to oversee the execution of proposed programs or policies for the benefit of the people. This practice informs residents about their rights and entitlements, guiding local bodies toward effective governance by ensuring transparency, accountability, active public participation, a timely mechanism for addressing concerns, and other related aspects. A Social Audit is not only an anti-corruption tool, but it also empowers the citizens to exercise their democratic rights. A Mandatory social audit is to be held at least once every six months in a gram sabha meeting where beneficiaries can seek and obtain information critically evaluate the scheme

and compare actual ground realities with the official records(Tambe et al., 2016).

Introduced by the Government of India (GoI) in 2005, the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) is an innovative initiative that guarantees 100 days of annual employment to adult members of rural families engaged in unskilled manual labor. The mandatory inclusion of social audits in MGNREGS aims to foster accountability among those overseeing the program. Notably, a distinctive feature of social audits within MGNREGS is that the beneficiaries of the scheme are tasked with conducting them. While Gram Panchayats (GPs) or Village Councils are responsible for implementing the scheme, members of Gram Sabhas (Village Assemblies), comprising residents, play a pivotal role in leading and conducting these audits.

In accordance with the Act, each Gram Panchayat (village council) is required to develop an annual plan for MGNREGA, detailing all the tasks to be undertaken in the community, such as the construction of wells, road repairs, or irrigation projects. The resulting assets, such as wells, roads, or irrigation systems, are intended for the use and benefit of the entire community. Section 17 of the MGNREGA Act stipulates the necessity for periodic independent social audits of Gram Panchayats, conducted by a third party. These audits should be participatory, involving all village members, to ensure a comprehensive, equitable, and timely completion of MGNREGA projects as outlined in the annual plans(Maheshwari, 2018).

### **Importance of Social Audit**

Since Independence, substantial funds have been allocated by both central and state governments, along with various national agencies, for social development programs. However, the outcomes of these expenditures have not met expectations, underscoring the necessity for a comprehensive assessment of their deficiencies. In response, the introduction of social audits becomes crucial to address and rectify the implementation loopholes in programs and schemes.

Incorporated into the MGNREGA, social audit emphasizes the input of stakeholders, particularly marginalized or impoverished groups whose viewpoints are frequently disregarded, thereby influencing governance. The core aims of social audit within the MGNREGA framework include ensuring that activities or projects are customized to local conditions, aligning with the priorities and preferences of the affected population, and ultimately serving the public interest. Furthermore, fostering a sense of ownership among beneficiaries and empowering communities through the MGNREGS are additional objectives.

The social audit encompasses evaluating both the quantity and quality of works in relation to expenses, disbursements, the use of materials, and the selection and location of projects. The overarching aim is to ensure efficient implementation and control irregularities. When combined with the Right to Information Act, social audit acts as a safeguard against corruption, malpractices, and deviations, playing a pivotal role in streamlining service delivery systems. This process is essential for ensuring transparency and accountability, which are fundamental elements of good governance. Ultimately, the primary goal of social audit is to enforce public accountability in the execution of projects, laws, and policies(Roy, 2017).

### **Procedure for conducting a social audit in MGNREGA: Nationwide Overview.**

As per MGNREGA Audit of Scheme Rules, 2011, The State Government is mandated to designate or create an autonomous entity known as the Social Audit Unit (SAU) in accordance with the act. The SAU is tasked with facilitating the organization of social audits by Gram Sabhas. It is responsible for carrying out the social audit, developing formats for social audit reports, raising awareness among laborers, aiding in record verification, and publishing the social audit reports in the public domain. Section 17 of NREGA mandates that

the Gram Sabha, facilitated by the Social Audit Unit (SAU), is accountable for routinely conducting social audits for all projects initiated within the Gram Panchayats (GP) under the Scheme. The Gram Panchayat (GP) is obligated to provide the Social Audit Unit (SAU) with all pertinent documents, including muster rolls, bills, vouchers, measurement books, copies of sanction orders, cash books, bank statements, financial records, and other relevant account books and papers, to facilitate the social audit process. This encompasses details such as wall paintings that display payment information for all job card holders. Additionally, the social audit must assess whether adequate notices are provided to ensure the active participation of all stakeholders. Clear communication regarding the social audit is crucial for both laborers and the village community.

During the Gram Sabha, the attendance of all elected panchayat members and personnel engaged in scheme implementation is anticipated, and they are required to respond to queries. The Gram Sabha serves as a platform for villagers or interested individuals to seek and obtain information and answers from all entities involved in scheme implementation. The District Programme Coordinator or their delegate is obligated to be present at the Gram Sabha meeting to ensure the smooth conduct of the social audit. The action taken report from the previous social audit must be presented before commencing the new social audit, and all reports should be communicated in the local language (Roy, 2017).

### **Research Methodology**

The present study is descriptive. The emphasis is on evaluating the effectiveness of social audits in MGNREGA within the Badgam district of Jammu and Kashmir. The research utilized both primary and secondary data sources have been utilized to derive accurate conclusions on the subject at hand. For primary data collection, 100 respondents have been selected for sampling purposes. A purposive sampling technique has been used and data has been collected using a structured interview schedule. District Badgam consists of 17 blocks and 6 municipal committees. We confined our study to the blocks only because our study is related to rural areas. Out of 17 blocks, one block was selected having the least number of Gram Panchayats- Waterhail. The chosen block comprises 05 Gram Panchayats, and 20 active job card holders were randomly selected across these 05 Gram Panchayats using a simple random sampling technique. The gathered data has been examined using the Statistical Package for Social Sciences (SPSS) in a simple percentage mode. All data, whether obtained from primary or secondary sources, has been organized thematically to ensure the coherence of the subject matter.

### **Data Interpretation and Analysis**

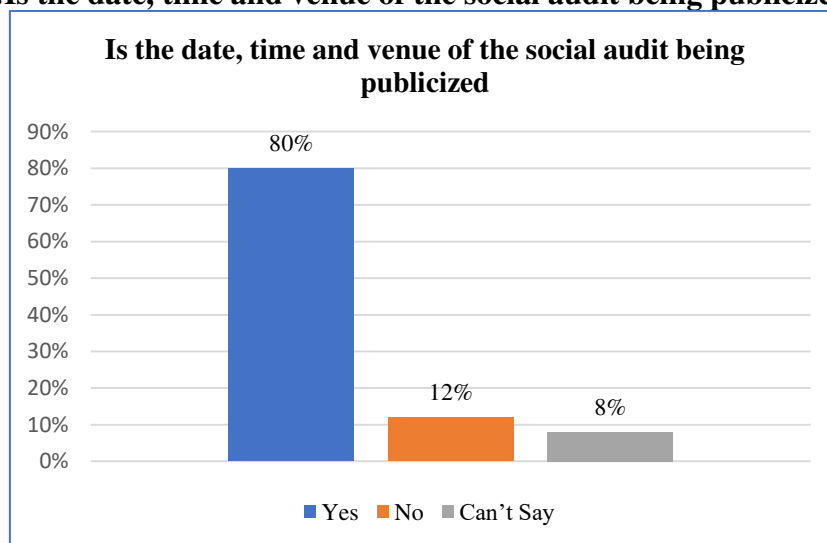
In this section, the collected data from 100 respondents (Active job card holders) has been analyzed. The data has been organized in tables and charts to facilitate a thorough comprehension of the subject matter. Moreover, the analysis is organized thematically, followed by the presentation of results and subsequent discussions.

**Table 1: Is the date, time and venue of the social audit being publicized**

S. No.	Is the date, time and venue of the social audit being publicized	Frequency	Percentage
1	Yes	80	80%
2	No	12	12%
3	Can't Say	08	08%
<b>Total</b>		<b>100</b>	<b>100%</b>

Source: Primary Data

**Chart 1: Is the date, time and venue of the social audit being publicized (n=100)**



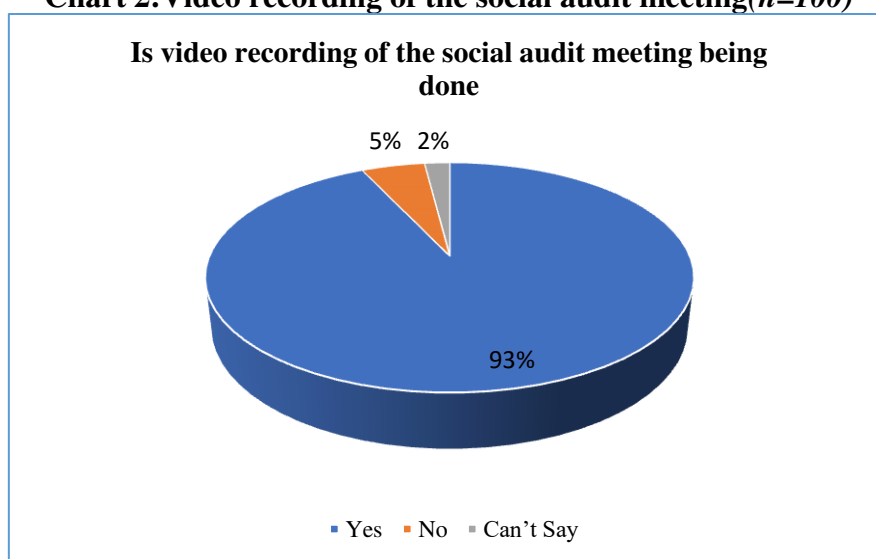
Social audit ensures accountability and transparency in the program and local people inclusion is an important element of social audit. People could widely participate in the social audit meeting when they are aware of the date, time, and venue of the meeting. In this context, an inquiry was performed on whether the people came to know about the schedule of the social audit meeting. In this milieu, the above data stated that out of a total of 100 respondents, 80 (80%) of the respondents have agreed that the date, time, and venue of the social audit be publicized while 12 (12%) of the respondents have negated the notion that the date, time and venue of the social audit is being publicized. Moreover, 08 (08%) of the respondents have shown a neutral stance on the given inquiry. Therefore, it can be inferred from the collected data that the resource persons publicized the schedule of the social audit on the sign board of the Gram Panchayat, posters are used in public places on which the schedule of the social audit is posted, Microphones and loudspeakers are used to announce the schedule of the social audit in the villages. Informing individuals about the social audit schedule ensures their participation and enhances the efficacy of the scheme.

**Table 2: Video recording of the social audit meeting**

S. No.	Is video recording of the social audit meeting being done	Frequency	Percentage
1	Yes	93	93%
2	No	05	05%
3	Can't Say	02	02%
<b>Total</b>		<b>100</b>	<b>100%</b>

Source: Primary Data

Chart 2: Video recording of the social audit meeting (n=100)



In a policy framework, incorporating visual documentation is a crucial step to ensure continuous accessibility of recorded information. In this context, a question was posed to the respondents regarding the video recording of the social audit meeting. The collected data revealed that 93 (93%) of the total respondents agree with the statement that in social audit meetings, video recording is done and 05 (05%) of the respondents have negated the statement that video recording of the social audit meeting is done. While 02 (02%) of the respondents remained neutral in their response related to the inquiry. Therefore, it can be inferred from the data that in social audit meetings in district Badgam video recording is done which makes the process transparent.

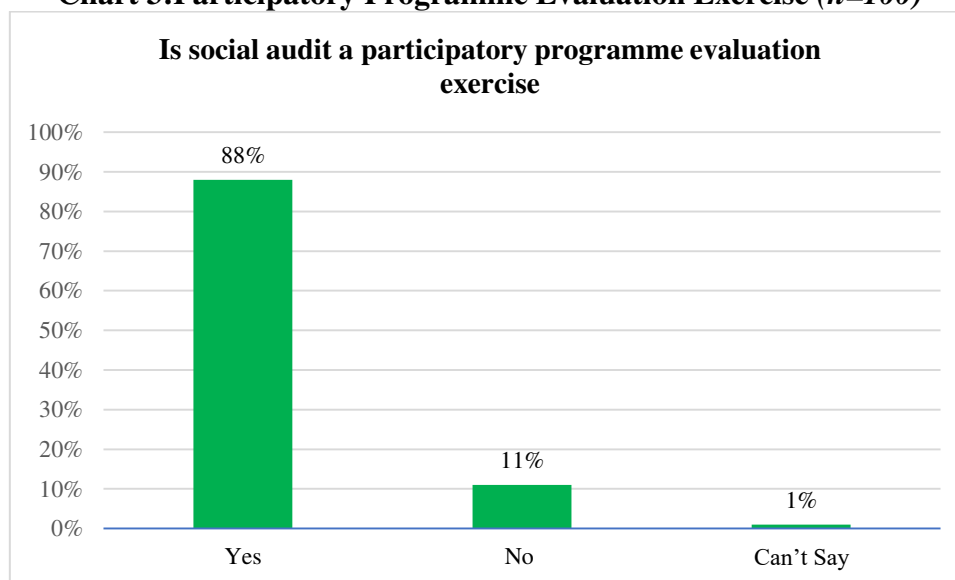


**Table 3: Participatory Programme Evaluation Exercise**

S. No.	Is social audit a participatory programme evaluation exercise	Frequency	Percentage
1	Yes	88	88%
2	No	11	11%
3	Can't Say	01	01%
<b>Total</b>		<b>100</b>	<b>100%</b>

Source: Primary Data

**Chart 3: Participatory Programme Evaluation Exercise (n=100)**

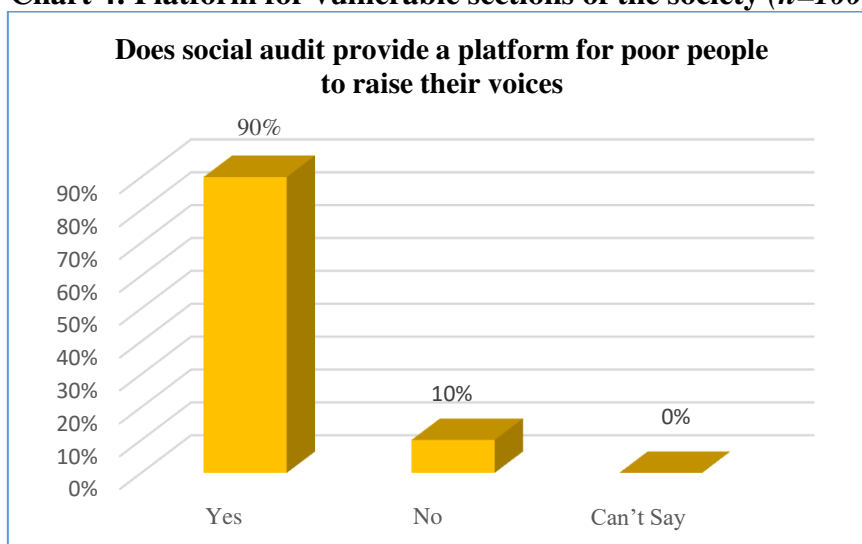


Social audit in MGNREGA engulfs the social audit stakeholders and wide participation of the public, it also acts as an evaluating tool in MGNREGA. To know the perception of the respondents in this regard a question was framed whether it is a participatory programme evaluation exercise or not. The collected data revealed that 88 (88%) of the total respondents agreed that social audit is a participatory programme evaluation exercise. While 11 (11%) of the respondents negated the statement that social audit is a participatory programme evaluation exercise. Moreover, 01 (01%) of the respondents remained neutral in their responses. It is analyzed that a social audit is a programme evaluation exercise that actively engages stakeholders and community members in the evaluation process, fostering transparency, accountability, and community involvement.

**Table 4: Platform for vulnerable sections of the society**

S. No.	Does social audit provide a platform for poor people to raise their voices	Frequency	Percentage
1	Yes	90	90%
2	No	10	10%
3	Can't Say	0	0%
<b>Total</b>		<b>100</b>	<b>100%</b>

*Source: Primary Data*

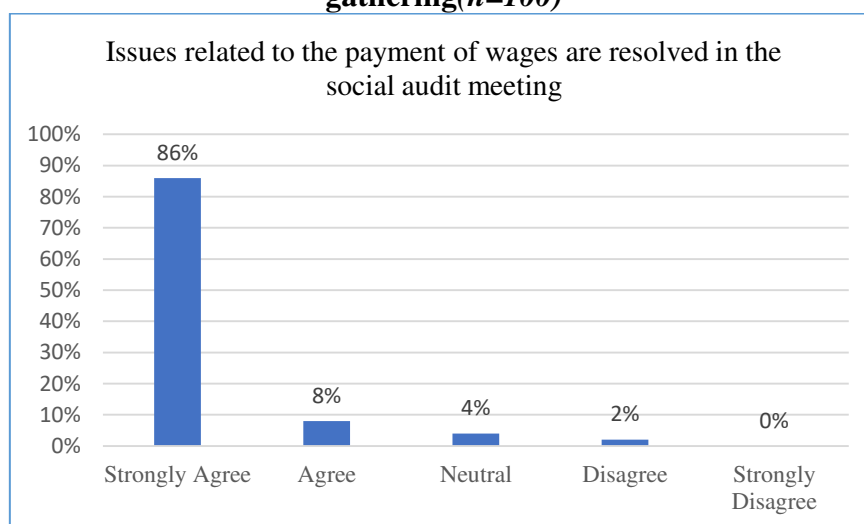
**Chart 4: Platform for vulnerable sections of the society (n=100)**

Inclusivity in a scheme for poor people may encompass measures such as accessible information, financial support, and engagement strategies that enable meaningful involvement, ultimately fostering a more equitable and just implementation of the scheme. In this scenario, a question was put forth before the respondents whether social audits provide a platform for people to raise their voices or not. To this, the collected data revealed that 90 (90%) of the respondents agreed that social audits provide a platform for poor people to raise their voices. While 10 (10%) of the respondents negated the same notion (Table 4). Thus, it can be inferred that social audits often provide a platform for marginalized or poor individuals, including poor people, to voice their concerns and opinions. By engaging the voices of the less privileged, social audits aim to ensure that the perspectives of those directly affected are considered, promoting accountability and social justice.

**Table 5: Concerns related to wage payments are addressed during the social audit gathering**

S. No.	Issues related to payment of wages are resolved in the social audit meeting	Frequency	Percentage
1	Strongly Agree	86	86%
2	Agree	08	08%
3	Neutral	04	04%
4	Disagree	02	02%
5	Strongly Disagree	0	0%
<b>Total</b>		<b>100</b>	<b>100%</b>

*Source: Primary Data*

**Chart5: Concerns related to wage payments are addressed during the social audit gathering(n=100)**

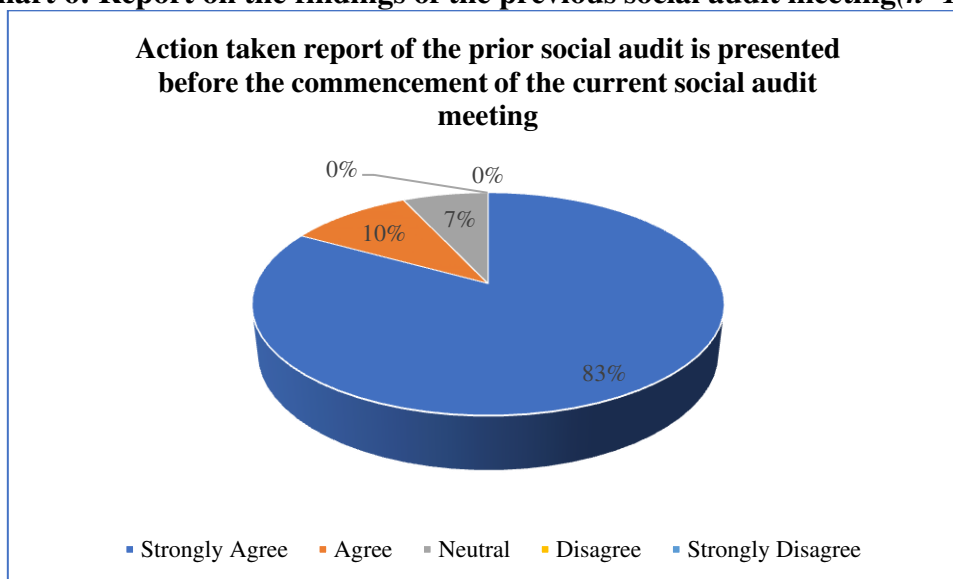
MGNREGA is a social welfare program in India that guarantees the right to employment for rural households. Workers under MGNREGA are entitled to receive wages at the prescribed rates. In this context, a question was put forth before the respondents whether the issues related to the payment of wages are resolved in the social audit meeting or not. The collected data referred that 86 (86%) of the total respondents strongly agreed that in social audit meetings issues related to payment of wages are resolved, 08 (8%) of the respondents agreed with the statement that issues related to payment of wages are resolved in social audit meeting, 04 (4%) of the respondents remained neutral in their response and 02 (2%) of the respondents disagreed with the statement that in social audit meeting issues related to payment of wages are resolved. However, none of the respondents strongly disagreed with the statement that the issues related to the payment of wages to workers are resolved in the social audit meeting. It is analyzed that in social audit meeting the issues related to the payment of wages of the workers are resolved.

**Table 6: Report on the findings of the previous social audit meeting**

S. No.	Action taken report of the prior social audit is presented before the commencement of the current social audit meeting	Frequency	Percentage
1	Strongly Agree	83	83%
2	Agree	10	10%
3	Neutral	07	07%
4	Disagree	0	0%
5	Strongly Disagree	0	0%
<b>Total</b>		<b>100</b>	<b>100%</b>

Source: Primary Data

**Chart 6: Report on the findings of the previous social audit meeting(n=100)**



In MGNREGA social audits are conducted and action taken reports are prepared for future courses of action. In this context, participants were questioned about whether the action taken report of the preceding social audit meeting is presented before the commencement of the current social audit meeting or not. To this, the gathered data indicated that 83% of the total participants strongly affirmed that the preceding reports are reviewed prior to the commencement of the ongoing social audit., 10% of the participants acknowledged that prior to the initiation of the social audit meeting, previous reports are perused and 07 (7%) of the respondents remained neutral in their response. None of the respondents disagreed or strongly disagreed with the statement that the reports from the previous social audit session are presented at the start of the current social audit meeting. Hence, it can be deduced from the gathered data that the action taken reports from the previous social audit session are presented before the commencement of the current social audit meeting. By reviewing the action taken report before the commencement of the current social audit, participants can understand the

progress made, observe any changes implemented, and assess the effectiveness of previous recommendations.

### **Results and Discussions**

Social audit plays a crucial role in the MGNREGA scheme, as it is designed to engage potential beneficiaries and other stakeholders in a project from its planning stage to monitoring and evaluation (Roy, 2017). This brings transparency to the scheme and makes implementing officials accountable for their actions. It improves the timely verification of documents/ projects in India and most importantly in Jammu and Kashmir. MGNREGA is a scheme sponsored by the central government, and it is the duty of the state to execute the scheme. However, the unavailability and delayed release of funds impede the effective implementation of the scheme (Dhulgand & Kadam, 2020). In the present study the outcome showed that date, time, and venue is widely publicized by the social audit unit members showing how transparent the process is. Similarly, a video recording of the social audit meeting is captured for recording purposes. Furthermore, the study also revealed that social audit is a participatory programme evaluation exercise. As rightly showcased by the present study which shows the active participation of job card holders in the social audit meeting. Additionally, the study showed that the issues related to the wages of workers are resolved in the social audit meeting. In the same vein, the current study uncovered that the reports of the preceding social audit meeting are recited or presented before the commencement of the ongoing social audit meeting. Finally, the present study showed that the social audit empowers poor people by raising their concerns before the concerned officials in the social audit meeting.

### **Conclusion and a way forward**

Social audit in the Badgam district of Jammu and Kashmir positively influences the execution of MGNREGA. Moreover, the social audit initiatives in Jammu and Kashmir have achieved considerable success. The assessment of any governance system should be based on the level of public engagement in its functioning. While the goal is commendable, there is room for significant improvement in the overall efficiency and effectiveness of social audits within the MGNREGA program. To enhance participation, it is suggested that workers participating in the meetings should receive compensation, encouraging a greater turnout and more thorough scrutiny of projects under the scheme. Providing adequate facilities for workers participating in a social audit meeting is crucial for a successful and productive engagement. It is important to note that active participation in the meetings is not solely the responsibility of job card holders; all Gram Sabha members and Panchayat Raj Institutions members should collaborate to eliminate corruption from the scheme. In summary, social audits have the potential to significantly enhance the efficacy of MGNREGA, if Gram Sabhas nationwide is empowered with the necessary institutional framework and infrastructure to ensure good governance.

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