



# CURRENT AFFAIRS



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## STATE-WISE DISPARITIES IN MGNREGA SOCIAL AUDITS

*This article covers "Daily Current Affairs" and the topic details "State-wise Disparities in MGNREGA Social Audits". This topic has relevance in the Social Justice section of the UPSC CSE exam.*

### **For Prelims:**

*What is Social Audit?*

### **For Mains:**

*GS 2: Social Justice*

*State Performance in MGNREGA Social Audits?*

### **Why in the news?**

Kerala stands out as the sole state across the nation to have successfully conducted a social audit for all village panchayats under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS).

### **Overview of State Performance in MGNREGA Social Audits**

- **Top Performers:** Kerala leads the way as the only state to achieve 100% coverage of gram panchayats in MGNREGA social audits. Following closely are Bihar (64.4%), Gujarat (58.8%), Jammu and Kashmir (64.1%), Odisha (60.42%), and Uttar Pradesh (54.97%).
- **Moderate Achievers:** Telangana (40.5%), Himachal Pradesh (45.32%), and Andhra Pradesh (49.7%) have covered 40% or more villages in social audits, representing moderate success in the implementation of MGNREGA.
- **Lagging Behind:** Madhya Pradesh (1.73%), Mizoram (17.5%), Chhattisgarh (25.06%), and Rajasthan (34.74%) are states with lower percentages, indicating a need for improvement in MGNREGA social audit coverage.

### **Understanding Social Audit in the Context of MGNREGA**

- **Definition and Purpose:** Social audit is a process for measuring, understanding, reporting, and improving an organization's social and ethical performance. It serves as a vital instrument for assessing the social accountability of an organization.
- **Role in Development Programs:** Social audits enable end-users to scrutinize the impact of developmental programs, bridging gaps between vision/goal and reality, and between efficiency and effectiveness.

- **Significance Post 73rd Amendment:** The concept of social audit gained significance after the 73rd Amendment of the Constitution, emphasizing the role of local self-governance.

### **MGNREGA and Social Audit Integration**

- **Legislative Framework:** Section 17 of the MGNREGA Act mandates the gram sabha to monitor the execution of works, with social audits playing a central role in ensuring continuous public vigilance.
- **Social Audit Units:** Each state establishes independent social audit units, separate from implementing authorities. These units are entitled to funds equivalent to 0.5% of the MGNREGA expenditure incurred by the state in the previous year.
- **Audit Standards:** The Comptroller and Auditor General set auditing standards, including quality checks of infrastructure, preventing financial misappropriation, and ensuring adherence to procedures.
- **Frequency and Scope:** Social audits are to be conducted in every Gram Panchayat at least once in six months, encompassing a comprehensive review of all aspects of MGNREGA implementation.
- **Outsourcing and Independence:** Rule 4 of Audit of Schemes Rules, 2011, mandates states to establish an independent organization, the Social Audit Unit (SAU), ensuring autonomy and preventing conflicts of interest. Outsourcing to NGOs with relevant experience is encouraged.

In conclusion, understanding the state-wise variations and the integration of social audits in MGNREGA provides valuable insights into the effectiveness and challenges of this crucial social welfare program.

**Source:**

<https://indianexpress.com/article/india/kerala-only-state-to-have-completed-social-audit-of-work-done-mgnregs-9040797/>

### **Q.1 With reference to Social Audit, consider the following:**

1. The process of social audit is aimed at measuring and improving an organization's social and ethical performance.
2. Social audits play a crucial role in allowing end-users to assess the impact of developmental programs and addressing gaps in efficiency and effectiveness.

**Which of the statements given above is/are correct?**

- (a) 1 only
- (b) 2 only
- (c) Both 1 and 2
- (d) Neither 1 nor 2

**ANSWER: C**

### **Q.2 With reference to States Performance in MGNREGA Social Audits, consider the following:**

1. The state of Kerala is the only one to achieve 100% coverage of gram panchayats in MGNREGA social audits.
2. Madhya Pradesh, Mizoram are among the top performing states

**Which of the statements given above is/are correct?**

- (a) 1 only
- (b) 2 only
- (c) Both 1 and 2

(d) Neither 1 nor 2

**ANSWER: A**

**Q.3 Discuss the role and significance of social audits in the effective implementation of government welfare schemes, with a focus on its impact on accountability, transparency, and bridging the gap between policy objectives and ground-level outcomes.**

**Rishabh**

