Accountability From Below:
The Experience of MGNREGA in Rajasthan (India)

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Accountability, governance and participation are concepts that are commonly encountered in development theory and practice. These concepts have been both enthusiastically embraced and critically scrutinized by academics and development practitioners. While some in the development sector equate demands for greater accountability with good governance, others argue that these demands are often imposed top down from donor agencies upon recipients of development assistance within the context of an asymmetrical relationship where the donors are less accountable for their practices compared to the recipients. More broadly, similar concerns are echoed in other professional sectors with reference to the application of accountability measures. In the education sector the imposition of stringent accountability requirements has been viewed as giving rise to an 'audit culture'[1]. Several anthropologists, for example, have critically interrogated the application of accountability tools like audits in universities and other educational institutions. Cris Shore and Susan Wright claim that 'audit technologies' that have crept into the education sector are not benign or "neutral" but "instruments for new forms of governance and power" (2000, p. 57). Consequently attempts to apply these measures from above have generated widespread suspicion amongst those subjected to them. They argue that 'audit culture' stems from the rise of 'new managerialism' which is an outcome of neo-liberalism (Shore and Wright, 2000, p. 58). In her strong critique of accountability measures in universities, Marilyn Strathern states that audit regimes are a part of "a specific epoch in western international affairs" that extend beyond academic institutions and represent a "global phenomenon" (2000, p. 2).

It is not the intention of this paper to compare the application of accountability measures in the development sector with those applied in other sectors except to note, as Strathern does in her critique of the contemporary education sector, that the need for accountability cannot be denied but what needs to be questioned is the "social processes" it sets in motion (2000, p. 14; see also Harper, 2000). It is the social process connected with auditing which is a key concern of this paper as discussed below. Underlying this social process is also a relationship of power between the "scrutinizer and observed" (Shore and Wright, 2000, p. 59) which cannot be evaded in an analysis of audits and accountability practices more generally. As this paper will demonstrate power relations are integral to the process of social audits which this paper will examine. Though writers like Shore, Strathern and Wright are concerned with accountability practices in educational institutions in the West, their studies reveal salient features of such practices that have substantial analytical relevance for the development sector as well.

While many critics of accountability and audit culture have focused upon demands for accountability from the top, that is, from managers, funding agencies, etc, this paper in contrast will examine attempts to promote social audit and accountability at the grassroots level through the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) [commonly referred to as NREGA] in India. Under NREGA, which is one of the most extensive rights-based social protection programs in the world (Sjoblom and Farrington, 2008), social auditing is mandatory.

This paper will consider the social and political context within which social auditing has been practiced under NREGA in the state of Rajasthan (in north-west India) which is regarded as an example of accountability from the "bottom-up" (Afridi, 2008, p. 38). It raises the question: Can accountability from below be viable and effective? Is it possible to invert the power relations where demands for accountability emanate from below, that is, from the poor and underprivileged? These questions are pertinent because some believe that social audits conducted by local communities are

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[1]   Audit culture refers to "contexts" where the methods and understandings "of accountancy have become a central organizing principle in the governance and management of human conduct" (Shore, 2008, p. 279).

a means for altering the prevailing power matrix in favour of those less privileged (Vij, 2011). However, the experience of NREGA suggests both the potential benefits and limitations of social auditing and accountability from below.

This paper is divided into three sections, beginning with a brief overview of the discussion surrounding accountability demands in the development sector. There is now an extensive body of literature on this subject, so a detailed discussion of the various arguments would be somewhat superfluous. Section two provides a critical review of NREGA. Finally, the paper will examine the experience of social audits in Rajasthan with reference to NREGA.

ACCOUNTABILITY IN THE DEVELOPMENT SECTOR

Among development theorists and development practitioners the question of accountability has generated passionate discussion and debate. Many writers define accountability in fairly similar terms. Citing Edwards and Hulme, Ebrahim explains that accountability according to them is "the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions" 2003, p. 813-814). Thus it involves a social relationship between different parties: those demanding accountability and those that are expected to account for their actions. There are broadly at least three competing and sometimes overlapping discourses of accountability that have been articulated in the development literature. First, there is the discourse of donor governments and agencies for whom accountability is an integral aspect of good governance. A major concern expressed by many development specialists is the hierarchical or top down character of accountability, especially where western donor countries and donor agencies are involved. Donor demands for accountability from recipient governments are tied to the provision of development assistance in exchange for delivering good governance which is viewed, both by donors and like-minded experts, as an essential requirement for economic development (Sharma, 2007). While the need for good governance, which includes ensuring the rule of law, accountability, transparency and citizen participation in development activities cannot be denied, it is the ideological underpinnings of donor assistance that are called into question by many critical scholars and activists. Critics of good governance in the development sector associate the calls for good governance through accountability with the neo-liberal agenda that is more concerned with the privatization of state owned enterprises and services, a freer play of market forces, and administrative efficiency rather than the elimination of structural inequalities that breed poverty and deprivation in the so-called developing countries (Taylor, 2009). The critics are justified in linking good governance with the neo-liberal agenda because even though the introduction of good governance in the 1990s represented an acknowledgement of the limitations of neo-liberal agenda, it did not involve a complete break with neo-liberal policies. Instead, good governance was an attempt to even out the contradictions arising from these policies (Chandhoke, 2003).

Second there is the NGO related discourse on accountability which is concerned with accountability to its various stakeholders, including the beneficiaries of its development assistance. For example with reference to Oxfam, Dawson considers how Oxfam can use social audits to provide "greater accountability" to its donors regarding the appropriate utilization of donor funds (1998, pp. 1457-58). Concern about accountability to donors is understandable given the fact that donor funding is tied to donor demands regarding the type of programs to be implemented and certain reporting procedures being satisfied (Ebrahim, 2003a). As a consequence both the system of funding and the nature of links that are established influence the capabilities of NGOs (Huddock, 1999). The concentration by various NGOs on accountability to donors has led some observers of NGOs to claim that there is uneven emphasis on the part of NGOs where accountability is concerned. Thus Kilby argues that from a policy perspective there is a "strong" case for NGOs to reconsider their "accountability relationships" in order to shift the focus of deliberations from accountability to

donors to accountability to their "constituency", that is, the beneficiaries (2006, pp. 960-961). Other observers have also criticized NGOs and donors for their emphasis on upward accountability, that is, to the funders of NGOs which results in an imbalance of accountabilities (Ebrahim, 2003a). Insufficient attention to downward accountability, that is, to beneficiaries, has resulted in the "mechanisms" of downward accountability being "comparatively underdeveloped" (Ebrahim, 2003, p. 824). Kilby proposes that NGOs should concentrate on downward accountability which involves NGOs exposing themselves to increased feedback and scrutiny from their constituents (2006). He argues it is through downward accountability that more effective empowerment of constituents can occur. Ann Huddock's study concurs with Kilby's assessment while stressing at the same time that limited downward accountability is linked to funding arrangements through which NGOs in developing countries receive resources, including from northern NGOs, that is, from NGOs in the so-called developed countries. Thus Huddock claims:

> Currently, the way most NGOs seek and receive resources from their external environments subjects them to external control and leaves them unable to contribute to the process of civil society development by empowering people to voice their own needs and to make claims on government to meet those needs (1999, p. 2).

Her critique begs the question what form of accountability has the potential to empower the beneficiaries to articulate their demands? This question is addressed below with reference to the discourse on bottom-up accountability. While criticisms of funding agencies and upward accountability are legitimate, it should also be noted that sole emphasis upon donor intentions and control can lead to a mechanistic understanding of the relationships between the funding agencies and NGOs. As Ebrahim explains, the relationship is somewhat complex in that there is some degree of downward accountability through consultation with the beneficiaries (2003a). Needless to state, such restricted form of downward accountability does not detract altogether from the overall asymmetrical relationship upon which prevailing accountability relationships are based. Further, extensive and stringent demands of reporting by donor agencies stretch the resources of some southern NGOs (Roche, 2009) and are akin to the 'audit culture' referred to above by Cris Shore and others.

Finally, there is the discourse that encompasses the voices of various individuals and civil society groups that demand greater accountability from governments and various non-governmental agencies, that is, the voices of those who demand accountability from below. While the concerns raised by these three discourses may overlap at certain points, they represent different objectives.

In his perceptive review of the literature on accountability, Bray draws attention to the 'new accountability agenda' which aims to transcend some of the gaps and contradictions in the conventional discussions about accountability (2009). In particular, he refers to the concept of social accountability which involves demands by underprivileged groups for greater accountability on the part of bureaucrats and "service providers" (2009, p. 42). Other writers refer to such demands as 'bottom-up' accountability (Roche, 2009, p. 1009) which carries the potential to invert power relations. In a concise definition, Malena, Forster and Singh refer to social accountability in the following terms:

> *As an approach towards building accountability that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability* (italics in the original). Mechanisms of social accountability can be initiated and supported by the state, citizens or both, but very often they are *demand-driven* and operate from the bottom-up (2004, p. 3).

As they explain, social accountability is "a particular approach" rather than a certain form of accountability (2004, p. 3). In their paper which is published by the World Bank, they state that social accountability includes a wide range of "actions and mechanisms" such as traditional forms like advocacy and protest activities to more recent forms which involve participatory activities connected with collecting information, budgeting, monitoring and evaluation, and others (2004, p. 3). The emphasis upon social accountability is justified in terms of its significant contribution to "improved governance, increased development effectiveness and empowerment" (2004, p. 4). However, in defining empowerment they offer a somewhat economistic definition where empowerment is "understood as the expansion of freedom of choice and action" (2004, p. 5).

In his study of urban governance in Chennai (India), Harriss questions a similar approach taken by the World Bank in its definition of empowerment with its emphasis upon choices. He asks does this emphasis on choices represent a "liberal market economy" understanding of what empowerment means? (Harriss, 2007, p. 2716). Following Harriss one may ask is empowerment a question of freedom of choice or a process of transformation, whether it be an internal transformation as entailed in one's degree of "awareness" (see Harriss, 2007, p. 2717) or a transformation in existing political/power relations? While Malvena, Forster and Singh concede the substantial determining influence of 'political context and culture', this only merits a very brief mention in their discussion which refers to the importance of regime types and "political transparency and probity" (2004, p. 12). What is clearly missing in their analysis is an explicit and systematic interrogation of how uneven power relations in a society may severely constraint accountability initiatives by the less privileged. The need to address power relations is brought into sharp focus by Newell who states:

> The ability to demand and exercise accountability implies power. The right to demand and the capacity and willingness to respond to calls for accountability assume relations of power. This seemingly obvious observation is at odds with much of the contemporary debate, which seeks to render accountability claims manageable by reducing them to improved systems of management and auditing (2006, p. 38).

In looking at the experience of NREGA in Rajasthan, it is evident that power relations in their various ways and forms at the local level exert considerable influence upon accountability processes connected with social audits.

REVIEW OF NREGA

The process of globalization has expanded opportunities for many throughout the developing world, nevertheless poverty remains entrenched in some regions especially South Asia. India, for example, has experienced substantial economic growth since the liberalization of its economy in 1991 but persistent poverty and social inequality remain continuing challenges (ADB, 2007; Datt & Ravallion, 2002). In recognition of these challenges, the United Progressive Alliance (UPA) government headed by the Congress Party and Prime Minister Manmohan Singh, has prioritized social inclusion and poverty alleviation. The government's key program for poverty alleviation, the Mahatma Gandhi National Rural Employment Guarantee Act (or NREGA) was enacted in September 2005 and currently covers all districts of India.

A key feature of NREGA is that it recognizes employment as a legal right, and guarantees a minimum of 100 days manual wage work per financial year for one adult from every rural household. The program is a major policy step that has significant implications for poverty alleviation, human security and democratic governance at the local level. The requirement of NREGA that it be

implemented through *gram panchayats*[2] (GPs) or village councils, and the provision for social audit under the Act, underscores its potential for promoting greater accountability from below.

Under the scheme works undertaken should be productive, local infrastructure projects. To the proponents of the program the projects undertaken at the village level offer great potential for rural transformation through infrastructure development and increased agricultural productivity (Shah, 2007). Projects connected with water conservation, land development, drought proofing and road building accounted for 60, 13, 6, and 16 percent respectively of the total number of works implemented (Mehrotra, 2008, pp. 29-30). While these works are potentially productive their actual productivity is yet to be established (Mehrotra, 2008).

The introduction and implementation of NREGA has generated considerable discussion and debate. To the neoliberal critics of the government, NREGA is misconceived because it interferes with the labour market, reduces labour migration to urban centers, and consequently slows down economic and political modernization (Business Standard, 2009). One vocal criticism is that NREGA's intervention in the rural labour market has created labour shortages and raised wages paid by farmers who employ agricultural labourers (Roy, 2010). A farmer in Rajasthan, for example, complained that profits had declined because wages had risen substantially above the minimum wage rate (Roy, 2010). Similar complaints are voiced by some farmers in other parts of the country. During fieldwork by the author in the state of Karnataka in September 2011, several farmers in Chitradurga district alleged that works undertaken under NREGA during the busy agricultural seasons had contributed to labour shortages and raised the wages demanded by agricultural labourers. The argument that NREGA is solely responsible for the rise in wages of agricultural labourers is however not unanimously supported. According to Professor Parmod Kumar, an economist who coordinated a recent government sponsored survey of NREGA that included 18 states of India (including Rajasthan), the increase in wages can be attributed largely to the inflation in food prices rather than the impact of the employment guarantee scheme[3]. Further, a recent survey of households in five districts in Rajasthan revealed that those employed under NREGA received an average daily wage of only Rs 79 compared to the minimum wage stipulated by the government which is Rs 100 (Swain and Sharma, 2011, p. 9).

The protagonists of NREGA believe it offers great potential for poverty alleviation, security of livelihoods, and grassroots democratization (Shah, 2007; The Times of India, 2008). Much of the literature on NREGA falls into this category though not uncritical of the implementation of the scheme. A wide number of issues have occupied the attention of various investigators, but of these the major concerns relate to the amount of employment created under NREGA; the benefits derived by underprivileged groups; the capacity constraints facing the scheme; and importantly its governance, especially the implementation of accountability and transparency provisions. A discussion of these issues reveals both the achievements of the scheme and the obstacles faced in its effective implementation

Not surprisingly, one major focus of the studies on NREGA involves its effectiveness in providing sufficient employment to those seeking work, particularly the economically and socially marginalized sections of the population in rural India. Many investigations have revealed the uneven performance of employment provision across different states of India (Dreze & Oldiges 2009; Khera & Nayak 2009; Reddy et al, 2010). While states like Rajasthan and Madhya Pradesh have performed well in terms of

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[2]   *Gram Panchayats* are part of the three tiered local government administration in which the district *panchayat* is the apex body, the 'block' occupies the intermediate level, and the *gram panchayat* represents the basic unit of administration, that is, the village level (Panning Commission, 2001).

[3]   Discussion at the Institute of Social and Economic Change (Bangalore) during my field work in Karnataka (16/09/2011).

the number of days of employment offered to rural workers, other more populous and poorer states such as Uttar Pradesh and particularly Bihar have lagged far behind (Mehrotra, 2008). The variations in employment generation across states are explained by several factors including the level of awareness of villagers about NREGA, the prevailing wage levels, availability of alternative employment opportunities and the degree of commitment to the scheme on the part of state governments and GPs (Prabhu, 2008). Some of the factors accounting for variations in employment, such as corruption and administrative and political commitment, are linked to governance at the local and state levels. Considering that the main aim of the scheme is to alleviate poverty, it is understandable that its effectiveness in providing employment is a key measure of the efficacy of the scheme.

Another important consideration is social inclusion, that is, the provision of work to women and those belonging to scheduled castes and scheduled tribes. A sample study of six states (including Rajasthan) in India claimed that there are substantial benefits for women in the form of improved and safer work conditions, greater income earning opportunities, and localized nature of work which suits the needs of women (Khera & Nayak 2009). While nationally women have participated in large numbers[4], single women like widows, divorcees, and others have experienced discrimination because of the restricted definition of what constitutes a household (Bhatty, 2008). In percentage terms (according to Indian government statistics up to the start of 2009), the benefits for socially disadvantaged groups were fairly significant with the share of women, scheduled castes and scheduled tribes in total employment amounting to 45.5, 19.4 and 22.9 respectively (Chandra, 2010, p. 48). Despite these gains it is evident from various reports, including the above-mentioned statistics that on average the number of days of employment per family is short of the 100 days guaranteed under NREGA. The full potential of the scheme as far as social inclusion is concerned is therefore yet to be realized.

Widespread corruption in the implementation of the scheme is a common refrain of many of the critics of the scheme. Corruption starts from the beginning of the application for work. Beneficiaries have to get registered with GPs to acquire job cards. Local officials sometimes demand bribes from the applicants to issue forms for job cards. Some local officials also exaggerate the number of job cards issued to obtain more funds from the government. Further, there is social discrimination against some caste groups and women. In addition to demanding bribes to issue job cards, the muster rolls (attendance records of workers) are tampered with by officials to exaggerate the number of days worked by labourers so that more funds can be appropriated from the government to the benefit of the officials concerned.

 Mihir Shah argues forcefully in favour of capacity building to ensure effective operation of NREGA (2008). Shah claims that "Governments have failed to recognize the enormous diversity of skills required to execute the work with speed and quality[5]" and urges "for a nationwide movement" to boost capacity through a "massive cadre of fully trained "'barefoot professionals"' … developed at the *gram panchayat* level" (Shah 2008). Lakha and Taneja in their review of the scheme concur with Shah's claims but also suggest that "capacity building is a multidimensional process which requires enhancing capabilities through the provision of resources like skills and money", creating appropriate conditions   "for empowering individuals and communities through participation", and establishing institutions and procedures to ensure effective governance through accountability and

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[4]   Though women are involved as labourers, their engagement in more strategic tasks like identifying projects and asset management is lagging (Vij, 2011).

[5]   See also Jha, Gaiha & Shankar who argue similarly regarding the quality of the projects under NREGA (2008). Nevertheless, in the case of Rajasthan the survey by Swain and Sharma which covered five districts revealed that over 56 percent of households working on NREGA projects believed the quality "was good" while another 40 percent rated the quality as "very good" (2011, p. 11).

transparency (2009, p. 420). They argue capacity building aimed at alleviating poverty and social inequality will require more than just improving administrative and economic efficiency. It will require a widening and deepening of democratic institutions and democratic governance (2009, p. 424; see also Shah, 2007). Capacity building therefore cannot be viewed separately from the promotion of robust forms of democratic governance (Lakha & Taneja, 2009, p. 424) which requires "participation, transparency, accountability, access, subsidiarity, representation, separation of powers, and an independent judiciary" (Cheema, 2007, p. 171).

According to Jenkins while India has achieved much in the area of inclusion (for example through election to political office of lower castes), the same cannot be asserted where accountability is concerned (2007). A deepening of democracy requires both an inclusionary form of politics and a state that is accountable to its citizens (Jenkins, 2007). The lack of accountability and transparency has limited the deepening of democracy in India. With reference to NREGA it is evident from the above discussion that the requirement of inclusion is partially met through a high participation of women and the involvement of scheduled castes and tribes in greater proportion to their total population. However, accountability and transparency requirements of the scheme are far from being realized even though there is clear provision for social audit written into the Act. As Diamond argues, sustainable democracies need "vigorous audit agencies" among other institutions (2008, p. 44). He views "public hearings", "citizen audits" and the right to information as important components of vertical accountability (2008, p. 45). In India the Right to Information (RTI) Act passed in 2005 is a major initiative facilitating democratic governance. Combined with the provision for citizen social audits under NREGA, the potential for accountability from below and democratic local governance is considerably enhanced. For example, under the scheme which extends the provisions of RTI, any individual requesting information about the scheme has to be provided the necessary details within seven days (Aiyar & Samji 2009).

In practice however attempts to promote accountability through social audits are often thwarted by powerful vested interests as explained below in section three in the discussion on Rajasthan. According to Swain and Sen, a "social audit is a process in which the people work with the government to monitor and evaluate the planning and implementation of a scheme or programme" (2009, p. 97). It is the task of village councils or GPs to both "facilitate" social audits and promote the capacity of *gram sabhas*[6] (village assemblies) to undertake the social audits and voice the relevant concerns (Acharya, n.d., p. 1). In the case of Rajasthan there is also the provision for Social Audit Forum to undertake social audits with the requirement that the chairperson be appointed by the *gram sabha* and where the *sarpanches*[7] (Heads of GPs) are excluded from holding the position of chairperson to ensure transparency and impartiality (Acharya, n.d.). These requirements nevertheless have not prevented the *sarpanches* from opposing and interfering with the social audits. Though *gram sabhas* have been given certain rights under NREGA to oversee or supervise the projects and the GPs are required to release documents related to expenses that have been incurred on projects under the scheme, it is ultimately left up to the state government to decide how it will redress any irregularities that are discovered in connection with the expenditures (Afridi, 2008). Consequently there are variations between states on how the redressal process operates. While in theory the audit process allows for extensive scrutiny[8], the capacity of *gram sabhas* to conduct

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[6]   *Gram sabhas* or village assemblies comprises of villagers who are over the age of 18 and eligible to vote. These assemblies are supposed to approve the budget and projects proposed by GPs. Under NREGA *gram sabhas* are responsible for conducting social audits twice a year.

[7]   *Sarpanches* occupy their positions through elections for a period of five years.

[8]   More specifically social audits involve, for example, checking the number of works completed; the quality of works undertaken; examining the expenses incurred on projects; ensuring that appropriate facilities are offered at worksites; and making sure that the payment of wages corresponds to attendance of work by the labourers (see also Afridi, 2008).

exhaustive audits is limited by the auditing skills of its members and the prevailing social and political conditions as discussed below.

ACCOUNTABILITY FROM BELOW: THE CASE OF RAJASTHAN

It is however evident from various studies that the effectiveness of social audit provision under NREGA is yet to fully materialize as the demands for social audits have met with substantial resistance from entrenched social and political interests in many parts of India (Afridi 2008: 38). According to the National Consortium of Civil Society Organizations there were no proper social audits conducted in 30 districts that they were involved with (Ambasta, Shankar & Shah, 2008) although under NREGA six monthly social audits by *gram sabhas* are mandatory (Aiyar & Samji, 2009). In addition to opposition from the local vested interests, capacity constraints have thwarted the implementation of monitoring and auditing under NREGA (Raabe et al, 2010). For example, transparency and accountability are to be attained through computerizing records but in practice inadequate maintenance of records has made it difficult to achieve this goal (Raabe et al, 2010). One factor behind the lack of proper maintenance of records is that there are not enough trained officers at the block and village levels. Some villages do not even have an employment guarantee assistant (*Gram Rozgar Sevak*) whose role it is to ensure that employment records of NREGA are properly maintained (Raabe et al, 2010).

This section will examine the experience of social audits in Rajasthan which together with Andhra Pradesh is regarded as "a pioneer of social audit" (Indian Express, 2007, p. 1). In geographical size Rajasthan is India's largest state[9] with low literacy among its population (Government of Rajasthan [GoR] n.d.). According to an official source, its achievements in attaining some of NREGA's objectives have been relatively impressive. For example the average number of days of work per household through NREGA was 76 days for Rajasthan[10] compared to 48 for all of India in 2008-09 (GoR, n.d.). While women employed on NREGA projects accounted for 48 percent nationally, the figure for Rajasthan was much higher at 67 percent even though women have a low status in the state (GoR n.d.). With reference to transparency[11] and accountability, the report referred to social audit as the "soul of empowerment" and claimed that by September 2008 all the *panchayats* had undergone a social audit (GoR n.d.). Rajasthan even established a Directorate of Social Audit in September 2009 following the example of Andhra Pradesh (Subrahmaniam, 2009). While officially social audits are labelled the "soul of empowerment", in practice government support for social audits is inconsistent as revealed below.

Rajasthan provides an illuminating case study in the context of this paper for several reasons. To begin with, according to one observer, it represents a case of accountability from the "bottom-up" because of the involvement of civil society actors in disseminating the information on rights to rural dwellers and aiding them to obtain their entitlements (Afridi, 2008, pp. 37-38). In contrast, Andhra Pradesh has followed an approach to accountability that is from "top-down" because it is the state government there that has driven the process of promoting information about the villagers' rights under NREGA (Afridi, 2008, p. 38).

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[9]   Though not the most populous state in India, its population around 68.6 million is relatively large. The total population of India is just over 1.2 billion.

[10] In the first year of NREGA's implementation in 2006-07, the average rural household employment under the scheme in Rajasthan was an impressive 77 days which is a record "achievement" for a social security scheme in India (Dreze & Khera, 2011, p. 44). This outcome is explained partly by the state government's enthusiastic promotion of the scheme (Dreze & Khera 2011, p. 77 & p. 80).

[11] The study by Dreze and Khera lends support to official claims regarding promotion of proper transparency standards since it claims Rajasthan has shown substantial commitment to their application (2011).

Second, what distinguishes Rajasthan from other states is that there is a tradition of demanding government accountability that predates NREGA, with pressure emanating from civil society groups like *The Mazdoor Kisan Shakti Sangathan*[12] (MKSS) which is an organization of workers and farmers (Jenkins & Goetz, 1999). The MKSS, which is led by a renowned activist Aruna Roy, was founded formally in 1990 and since 1994 it has vigorously led the campaign for both the right to obtain information from official sources (Chanhoke, 2011) and the right to work (Afridi, 2008). The role of MKSS has been vital in energizing the accountability and transparency demands in Rajasthan as explained by Jenkins and Goetz in their detailed, illuminating account of MKSS (1999). They label MKSS as a "grassroots organisation" that has eschewed political party affiliation (1999, p. 603). Neither is it an NGO because it does not involve itself in distributing funds from outside sources or delivering services. Instead its main aim is to deal with those matters or challenges that affect the conditions of people who are economically deprived or underprivileged (Jenkins & Goetz 1999). Significantly, it has instituted an innovative mode of accountability through "collective" scrutiny of information and followed by public hearings or *jan sunwais* which are inclusive since they welcome all stakeholders and do not exclude village officials who receive invitations to be present at the hearings (1999, p. 604). According to Chandhoke these public hearings represent what some political theorists refer to as deliberative democracy (2011).

Third, Rajasthan has accumulated over many years greater administrative experience and better administrative machinery for the implementation of public works programs through drought relief schemes (Bhatia & Dreze, 2006). Finally, it is asserted that in Rajasthan the elite capture of public schemes is not a significant factor (Jha et al, 2009). This however may be accounted by the fact that the study by Jha et al surveyed a sample of districts that were close to the city of Udaipur which offered work to males who preferred urban occupations to employment on NREGA projects in rural areas (2009).

Though Rajasthan enjoys certain favourable conditions for promoting social audits, two recent studies reveal that social audits have not been pursued vigorously and, significantly, the audit process is flawed (Shankar, 2010; Swain & Sharma, 2011). A survey of five districts[13] across different parts of the state revealed that the number of blocks (or sub-districts) where social audits were undertaken was relatively small (Swain & Sharma, 2011). Further, the inspection of projects implemented under NREGA was unsatisfactory but the verification of muster rolls (record of work attendance) was adequate. A disturbing finding of the study was that the official website of NREGA did not reflect the correct information on the findings of social audits. To that extent the transparency objectives of social audits were vitiated.

Shankar's study covering three districts[14] in Rajasthan revealed a more bleak assessment of social audits in the state. It found that though social audits were being conducted it was only the government and village officials who were involved in the audits (2010). The audits were often undertaken by the *sarpanch* in the meetings of the *gram sabha* (2010) which was problematic since the *sarpanches* are not a disinterested group as discussed below. One major problem was the lack of awareness on the part of the beneficiaries since nearly 80 percent of the villagers who were surveyed claimed they were unaware there was a social audit taking place (2010, p. 15 & p. 17). Most disturbing though was the strong opposition from the *sarpanches* to independent audits involving civil society groups, and the lack of voice amongst the villagers since only 25 percent of those surveyed felt free to articulate their views at a social audit meeting (2010, p. 13 & p. 15). The

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[12] Its literal translation is Workers and Farmers Power Association (Goetz & Jenkins 2005).

[13] These districts included Banswara, Karauli, Nagaur, Jaisalmer and Sri Ganganagar (Swain & Sharma 2011: 2).

[14] The three districts covered were Sirohi, Udaipur and Jhalwar which are located in southern Rajasthan (Shankar, 2010).

opposition against civil society groups was particularly sharp resulting in some cases in violence against them (2010).

Despite Rajasthan's pioneering role in social audits, NREGA projects in the state have not always received the state government's support and on some occasions audits have met with stiff official opposition as well as resistance from the local elites. This was demonstrated when Aruna Roy and her group the *Rozgar Evum Suchana Ka Adhikar Abhiyan* (Campaign for Right to Work and Right to Information) were invited initially by the state government to conduct an audit in Banswara district in December 2007 (Indian Express, 2007). Though the planned audit was to be conducted in cooperation with the state and district authorities, the government retreated on its initial commitment and ordered district officials to withhold the information required for the social audits. The resistance to the audits was expressed by all political parties as well as officials of the *panchayats*, including the *sarpanches* (Heads of GPs) (Afridi, 2008). When the "activists" requested the information from the authorities they were physically assaulted (Indian Express, 2007, p. 1). The Secretary for Rural Development argued that the information could not be released to Aruna Roy and her group because under NREGA audits have to be conducted by *gram sabhas* and not external organizations[15]. While the motivation behind the government's capricious behaviour is not entirely clear, it was alleged that the forthcoming elections in the state at the time may have played a role in the government's response (Indian Express, 2007). During state elections all political parties rely on the local power brokers like the *sarpanches* to mobilize political support for them. Consequently none of the political parties wanted to back independent social audits in case these audits led to confrontations with the local power holders who help them gain votes. Thus political expediency overruled any commitment to transparency!

What is notable is that the assault against activists in Banswara district was not an isolated incident. Activists conducting audits in Jhalawar district were also attacked it was reported in February 2008. The ferocity of the assault in Bhankshedi village was described vividly by one MKSS activist who belonged to a group that was attacked:

> Our jeep had just arrived at Bhankshedi village and all our members had not even got out of the vehicle when one man came towards us and started shouting abuses, asking us to go back. He was carrying a *lathi* in his hand. He came towards me, snatched away my mobile phone and started beating me up. A little further, another team member was dragged for a distance on the road and badly wounded. When I rushed to help him, I got beaten up once more. A woman member was hit with a stone and was badly bruised; she is in need of stitches. In all 5-7 people attacked our team and chased us out of the village. One of them was identified as Phelu, the up-sarpanch of Bhankshedi panchayat (quoted in Devendra & Dey, 2008, p. 1).

The above quotation is revealing because it implicates the *sarpanch* of the village in the violence meted out to the audit team. According to the same report other teams were also attacked when they went to conduct their audits in the district. Significantly, the report noted that since the launch of NREGA, Rajasthan which was reputedly a "peaceful state", had witnessed many assaults against social audit teams. (Devendra & Dey, 2008, p. 1). The government was also blamed for being a "silent abettor" of corrupt and unruly behaviour of the perpetrators of violence (Devendra & Dey, 2008, p. 1). Finally, the report claimed that there was "a disconcerting and widening gap between the state government's verbal proclamations to ensure transparency and its actions" (Devendra & Dey, 2008, p. 1).

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[15] See Dreze who also refers to strong antipathy from officialdom towards social audits promoted by external groups (2011: 246).

Farzana Afridi, an academic researcher, who was in Banswara district when MKSS and other groups went to conduct the social audit in December 2007, draws several conclusions from her observations of the resistance to social audits in the district. Farzana claims local elites exercise considerable power over the villagers through intimidation which excludes villagers from engaging in social audits through their own efforts. The involvement of NGOs, according to her, is therefore a necessary precondition for conducting effective social audits (2008). Despite the RTI, cooperation from bureaucrats in sharing information is not always forthcoming leading to disruption of the audit process. Sometimes bureaucrats and politicians reject the audit findings and the villagers are coerced into withdrawing their complaints when threats are made against them. Cases of those charged with corruption being "punished" are infrequent, raising the question how accountable are those who have breached the regulations? (Afridi, 2008, p. 38). Under these conditions one can only conclude that the functioning of accountability is defective unless the law is applied forcefully against those who have breached the regulations.

A major source of the conflict over social audits is the resistance expressed by *sarpanches* in various parts of Rajasthan (Patnaik, n.d; Yadav, 2010). For example during the social audit in Bhilwara district (see below), audit teams were confronted with hostility from *sarpanches* in different villages (Patnaik, n.d.). In the village of Bada Mahua the supporters of the *sarpanch* "constantly shadowed" those conducting the audits which resulted in villagers being reticent about their views of NREGA (Patnaik, n.d., p. 2).

The *sarpanches'* hostility reached its peak in 2010 when 9,000 *sarpanches* went on strike in Rajasthan over their dissatisfaction with the conduct of social audits every six months (Yadav, 2010). The *sarpanches* were particularly aggrieved over the decision of the state government to shift the responsibility for procurement tenders to block development officers after the government discovered serious irregularities in 29 *panchayats* out of 32 that were investigated (Yadav, 2010). It was revealed that over six *crore*[16] rupees had been misappropriated in 29 of the *panchayats* (Yadav, 2010). One *sarpanch* at the head of the protest argued that the government was attempting to "undermine Panchayati Raj and restrict our autonomy" (Yadav, 2010, p. 1). The social audits have clearly challenged the power of local level officials who want to preserve their unquestioned privileges or as they call it "autonomy" that allows them to allegedly appropriate funds that are meant for the poor under the provisions of NREGA. What is revealing though is that in the past, judging by the remarks made by at least one minister in Rajasthan, politicians have not demanded punitive action against the *sarpanches* found to have misappropriated the funds except that the *sarpanches* should return the funds that do not belong to them (Subrahmaniam, 2009). This also corresponds to what the *sarpanches* have demanded!

This paper does not suggest that the resistance and violence against those involved in social audits in Rajasthan is universal because that would be counter to the evidence from other districts at various times. For example in 2006, soon after NREGA was enacted, it was reported that in the Dungarpur district of Rajasthan the functioning of the scheme was quite satisfactory despite certain shortcomings such as below minimum wage rates, sub-standard "facilities" at workplaces and irregular payment of wages (Bhatia & Dreze, 2006, p. 3201)[17]. On the positive side, the survey revealed that muster rolls and records of NREGA works were accessible, majority of the households possessed job cards, and the GPs and *gram sabhas* were engaged in "monitoring" NREGA projects ensuring that the requirements associated with accountability and transparency were being adhered to (Bhatia & Dreze, 2006, p. 3201).

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[16] One *crore* equals 10 million.

[17] See also Menon on her account of the social audit in Dungarpur which confirms the fairly positive experience of social audit there (2008, pp. 8-9).

What is notable about Dungarpur is that when the *Rozgar Evum Suchana Ka Adhikar Abhiyan* engaged in a social audit there, the state government both "cooperated" and "participated" in the social audit and acted upon the charges of corruption that emerged from the audit (Indian Express, 2007, p. 1).

Dungarpur in Rajasthan is not an exception since in Bhilwara district the monitoring of NREGA was actively pursued in October 2009 (The South Asian, 2009). In a large scale monitoring exercise from 5-8 October, 135 teams each comprising of 15 members embarked upon a *padyatra* or a march that encompassed 381 *gram panchayats* and 1600 villages (The South Asian, 2009). Importantly, in this instance the social audit received the support of the state government since it was organized jointly by the government and *Soochna Evam Rozgar Adhikar Abhiyan* (Right to Information and Employment Campaign)*.* This large-scale effort was also praised by the activist Aruna Roy who was reported as stating:

> This social audit process is the largest of its kind where for the first time the government has recognized the importance of involving ordinary citizens and as people interested in a democratic structure, this was a unique experiment in people's organizations and the government joining forces to make the NREGA framework truly work (The South Asian, 2009, p. 1).

Though the social audit encountered some obstructive behaviour from the supporters of certain *sarpanches* (see above), it was nevertheless pursued with enthusiasm by the activists/volunteers[18] engaged in the audit exercise. During the audit, the auditors inspected carefully the muster rolls, job cards and the various projects under NREGA (Patnaik, n.d.) and uncovered extensive corruption with one *crore* rupees unaccounted for (Deccan Herald 2009, p. 1). The audit process which was very detailed was described in the following terms:

> Armed with mobile microphone's [sic], flags, banners and more importantly, the Management Information files for the villages (which includes financial and work-related information on all Job cards, construction works, etc conducted in the villages) – we set out into our 3 panchayats. Staying in the village school, walking around taking complaints on job cards or payment irregularities, requesting villagers to have one or two team members over meals, inspecting and writing reports on the quality and the efficacy of the work sites, checking whether standard practices were being followed by the 'mate' (worksite in-charge), meeting the village secretary and doing a full check of all records – bills, job card information, employment registers etc- relating to the NREGS were all carried out by each team (Patnaik, n.d., p. 1).

What is important to note, however, is that this social audit process was aided by two important factors in addition to the involvement civil society activists. First, there was support extended by the state government and in particular the District Collector Manju Rajpal who also occupied the same position when the Dungarpur social audit was conducted there (Patnaik, n.d.). Second, the Bhilwara social audit occurred in a politically significant constituency since it was represented by C.P. Joshi who was the Minister for Rural Development and Panchayati Raj in the central government (The

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[18] Since this audit was conducted with cooperation from the state and central governments, the volunteers included both government employees and civil society activists. The former were mainly Block and District Resource personnel from Rajasthan whose regular job is to provide training and teaching resources to teachers in local schools. The latter included NGO workers, activists linked to MKSS and its affiliate groups, and others from both within Rajasthan and other states of India. The various civil society actors involved in the social audit were motivated by issues of social justice like the payment of legally approved minimum wages to labourers, the right to information, and ensuring transparency in government programs. These issues which touch the lives of many ordinary people have mobilized activists across the country.

South Asian, 2009). Considering the priority accorded to NREGA by the central government and the huge funding commitment to the scheme by the centre, it is unsurprising that this large-scale social audit process was conducted in the minister's constituency. The fact that the minister supervised the audit in his constituency suggested, according to Subrahmaniam, that "there was huge political capital to be made from pushing NREGA" (2009, p. 1).The central government is keen to promote NREGA because it believes the scheme can help it win political support from large sections of the rural population, especially the agricultural labourers and small farmers who have become disaffected with rising social and economic inequalities as a result of economic liberalization. NREGA, through the provision of employment, provides a means for arresting this disaffection and satisfying to some extent the government's commitment to social inclusion. Social audits do not challenge the authority of the central government. Audits are a threat to contractors, *sarpanches* and others who profit from the scheme through misappropriation of funds.

The prioritization of NREGA was also evident during my exploratory research work in the state of Karnataka (southern India) in November 2008, where it was reported that there was considerable concern on the part of the central government that Karnataka had not vigorously pursued the implementation of the scheme compared to other states. At a meeting of local government officials in a district close to Bangalore, I was informed that the officials had been visited by a bureaucrat representing the central government to question them about the slow implementation of NREGA in the district. In addition, pressure was exerted upon them to accelerate their efforts at implementing the scheme.

CONCLUSION

It is evident that the role of the state is crucial to making accountability viable and effective. Where support from the government and state officials is forthcoming the social audit process can counteract opposition from vested interests like, for example, the *sarpanches*, contractors, and landed interests who perceive financial opportunities (that are unsanctioned) in the allocation of funds for public schemes such as NREGA. However, it is also clear that government support for social audits is marked by political expediency and opportunism as in the case of Rajasthan and is therefore inclined to be inconsistent. Government and state backing for social audits cannot be taken for granted.

The involvement of civil society actors like MKSS and others is also critical to the success of social audits. In the case of Rajasthan when social audits have been conducted without significant hindrance they have been effective in uncovering misappropriation of funds and ensuring transparency in the implementation of NREGA. In the process they have also resulted in greater awareness among the beneficiaries about their entitlements under the scheme. Under those circumstances social audits have been effective in promoting accountability and restraining the influence and power of vested interests.

However, where civil society groups are concerned, it is necessary to exercise some critical judgement since not all civil society actors have the same motivations or objectives as MKSS. For instance, the professionalization of the NGO sector has been a double-edged sword. On the one hand, it has improved the skills of NGO workers to conduct monitoring and evaluation exercises and produce reports but, on the other hand, these exercises are often guided by donor discourses of good governance and donor guidelines for reporting formats. In such instances what dominates is accountability to donors rather than accountability to the beneficiaries. While civil society intervention is critical, it has to be guided by a concern for downward accountability rather than simply upward accountability. It would therefore be misguided to claim that merely inviting civil society actors like NGOs to help conduct social audits would ensure accountability from below.

NGOs are not a homogenous group since they have varied agendas, capacities, and modes of functioning. Chandhoke, for instance, questions how participatory and representative NGOs are considering their lack of consultation with the people they claim to represent (2007: 3020). If NGOs are invited to assist in conducting social audits then it is necessary that they empathize with the conditions and struggles of the underprivileged who they are working with, and have the commitment to promote transparency and downward accountability.

The activists from groups involved in the Bhilwara social audit demonstrated downward accountability through their empathy with the interests of the beneficiaries. A commitment to identify with the beneficiaries in the face of sometimes robust and even violent opposition was notable among those engaged in social audits in the various districts of Rajasthan considered above. Significantly, it is not merely the ability to motivate villagers to participate in social audits that is necessary, but also infusing confidence in the villagers that they will receive a measure of protection when faced with intimidation, whether it be from state officials, politicians or other vested interests. As Afridi's study (2008) above and other reports demonstrate, the villagers are intimidated by those who exercise power over them and are consequently hesitant to challenge the power holders on their own initiative for fear of retaliation.

It is also important to note, in line with Newell's argument (2006) above, that a merely technocratic rendering or understanding of accountability is insufficient. Underlying any accountability process is the power relations between those demanding accountability and those being held accountable as Shore (2008) and Newell (2006) emphasize. The harsh response of *sarpanches* to the demands for accountability from civil society activists and the villagers underlines the contestation of power. When opposition to social audits from vested interests is unchecked it is not likely that audits will be effective but instead put at risk the safety of those attempting to conduct the audits. The asymmetrical nature of power relations is amplified where those demanding accountability lack the political clout and certain capabilities like literacy, specific auditing skills, and economic assets. If accountability from below is to be effective it is necessary for both sides of the accountability equation to be satisfied. Accountability requires those being scrutinized to explain and justify their actions. Goetz and Jenkins refer to that part as "answerability" (Goetz & Jenkins, 2005, p. 9). But that is only a partial satisfaction of accountability requirements. Goetz and Jenkins also distinguish between "answerability" and "enforcement" where the latter requires imposing "penalties" upon those who fail to "justify" their actions (Goetz & Jenkins, 2005, p. 9). Without confident assurance of 'enforcement', it is unlikely that those who are less privileged and lack the political clout will of their own accord demand accountability on a sustained and collective basis. At the same time, without "enforcement" there will not be sufficient deterrence to those powerful vested interests who are tempted to misappropriate funds and breach the regulations of NREGA.

'Bottom-up' accountability is realistic and possible under certain conditions. These conditions include some measure of support from the state governments for social audits and a commitment on the part of state authorities to enforce penalties for breaches of the law. In addition, the involvement of civil society groups committed to social justice is important to create awareness among the underprivileged of their entitlements and to ensure that audits are conducted without interference from vested interests. Importantly where power relations are less unequal at the local level, the potential for effective audits and greater accountability is much higher. While 'bottom-up' accountability may not invert power relations at the local level, it can hold to account those in positions of power and ensure that the underprivileged are not deprived of their entitlements.

If social accountability as referred to by the World Bank (see Sharma, 2011) and Malena, Forster & Singh (2004) is to be empowering and meaningful, it will need to go beyond merely a market-based notion of empowerment which they seem to be wedded to (see above section one). That understanding and approach to empowerment will offer only a partial solution. It will not invert the

power relations nor will it necessarily offer the underprivileged a form of empowerment that is accompanied by a sense of security from intimidation and retaliation. If the underprivileged are to be adequately empowered, it will require demonstrable assurance from the state that the functioning of accountability will not just be confined to 'answerability' but there will also be swift operation of enforcement mechanisms. Judging by the experience of Rajasthan, 'enforcement' is still in its early stage and proceeding very sluggishly.

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