

## SUMMARY

Poverty and unemployment in rural areas have been two major challenges India has been facing since independence. Several wage employment programmes were launched by the government from time to time with the specific object of eradicating poverty by providing employment to the people. Though each of these could boast of several successes to its credit and the administration might be worthy of some accolade, the fact is that the two problems have been persisting and even growing. The need of some more specific and concerted efforts was long felt and this culminated into the enactment of National Rural Employment Guarantee Act, 2005, which was later rechristened as Mahatma Gandhi National Rural Employment Guarantee Act.

This programme is different from the earlier ones as it is a right-based wage employment programme and makes the government legally accountable to provide employment for at least 100 days in a financial year to every household whose adult members volunteer to do unskilled manual work. It was for the first time that a country has enacted “a law of this nature and scale, guaranteeing livelihood security to rural households.”<sup>1</sup> The object and rationale of the law was “the need to provide a social safety net to rural households as well as to create assets that rejuvenate the natural resource base of their livelihood.”

The Scheme was launched in a phased manner. In the first instance, it was implemented in 200 most backward districts in India on February 6, 2006. In the second phase, it was launched in another 130 districts on April 1, 2007 and was extended to the remaining rural districts on April 1, 2008 in the third phase. In Haryana, it was implemented in Mahendergarh and Sirsa districts in the first phase, in Ambala and Mewat districts in the second phase and was launched in the remaining 17 districts<sup>2</sup> in the third phase. At least six years have passed since the scheme was implemented. The investigator, therefore, considered it appropriate to conduct a study on the performance of the Scheme and transparency and social accountability has an indispensable role to highlight the leakages in implementation of MNREGS.

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<sup>1</sup> *National Rural Employment Guarantee Act (NREGA): Two Years 2006-08*, Report of the Ministry of Union Ministry of Rural Development, Government of India, New Delhi, p. 1

<sup>2</sup> Seventeen districts of the state of Haryana where the Scheme was implemented in the third phase are: Bhiwani, Faridabad, Fatehabad, Gurgaon, Hisar, Jhajjar, Jind, Kaithal, Karnal, Kurukshetra, Palwal, Panchkula, Panipat, Rewari, Rohtak, Sonapat and Yamuna Nagar

Transparency means that decisions taken and their enforcement are done in a manner that follows rules and regulations. It also means information is freely available and directly assessable to those who will be affected by this decision. It also means that enough information is provided and in easy understandable forms and media<sup>3</sup>. Social accountability is important as it holds the service providing agencies accountable to citizens by providing accessible, affordable and quality service and on the other hand empowers citizens to demand their rights. Thus it is contributive to improved governance, increased development effectiveness through better service delivery.

### **Review:**

**Dreze Jean and Khera Retika (2008)** revealed some alarming facts in their article “From Account to Accountability” regarding the bank payment by social audit conducted on 12-16 Oct., 2008 in five gram panchayats of Kron block in Deoghar districts in Jharkhand. The funds were siphoned off through the bank account of MNREGS workers in collusion with the bank staff. The contractors took the charge of work sanctioned under the scheme and they opened bank accounts in the name of labourers without their knowledge with the help from staff of the bank. Whenever the money was transfer in to bank account, the contractors, bank staff and panchayat sevek poket the money after payment to the labourers who had completed work. Bank payment had also led to an alarming neglect of other transparency safeguard such as muster rolls were no longer conducted at the work site. Thus to ends of the corruption transition of bank account require great attention of government and strict enforcement of all rules.<sup>4</sup>

**Sudha Venu Menon (2008)**<sup>5</sup> in his article, “Right To Information Act and NREGA: Reactions on Rajasthan” attempts to explain the role of RTI in NREGA. Section one of the article explains RTI, its significance in giving transparency and accountability in NREGA, the procedures to be followed in using RTI, need for mass participation and role of civil society. Section two discusses the pioneering role of Aruna Roy and MKSS in Rajasthan for making RTI and NREGA a reality. Compare

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<sup>3</sup>. Unescap, “What is Good Governanc?” [http://www.unescap.org/pdd/prs/project\\_activites/ongoing/gg/governance.asp](http://www.unescap.org/pdd/prs/project_activites/ongoing/gg/governance.asp).

<sup>4</sup>. Dreze Jean and Khera Rectika, “From Account to Accountability”, The Hindu, Dec.6, 2008.

<sup>5</sup> Sudha Venu Menon, “Right to Information Act and NREGA: Reactions on Rajasthan” MPRA Paper No. 7351, posted 27, February 2008, pp.1-13.

to other states, NREGA experiment was successful in Rajasthan mainly because of the mass awareness campaigns, muster roll verification, periodic social audit, active role of PRIs etc. The paper also highlight the achievements of NREGA in Rajasthan like checking migration to urban areas, Natural Resource Management include water conservation and harvesting structure, drought proofing, micro irrigation works, provision of irrigation facilities to land owned by SC/ST, rural connectivity, renovation of water bodies, and pasture land development. Concluding section recommends the need for linking RTI with NREGA and active participation of civil society organizations to check corruption and mis-management.

**Aiyar Yamini and Samji Salimah (2009)**<sup>6</sup> documents the Andhra Pradesh experience and analyses the strength of social audit process in their article, “Transparency and Accountability in NREGA: A Case Study of Andhra Pradesh”. It was an empirical study aimed at measuring the effectiveness of social audits as an accountability mechanism. The study reveals the focusing the on the effectiveness of the social audit on labourers across three parameters: level of awareness of NREGS, the implementation process and grievance redressal. The researcher surveyed 840 laborers across three districts (Cuddaph, Khamam, Medak) of Andhra Pradesh asking the same set of questions to the same laborers thrice over a seven month period: Round 1, before the social audit to establish a baseline, round 2, one month after the social audit to determine immediate effect of exposure to a social audit and round 3, six month later to assess how the effects change over time. In addition a set of surveys were administered to 180 laborers one week after the social audit to gauge labor perception on the social audit process. The researcher observed significant jump in awareness level about NREGA which was only 39 per cent in the first round and raised to 98 per cent in the third round. The study elaborate that the job card entries increased from 39 per cent to 99 per cent and knowledge of laborers about wage payment slips was also increased from 62 per cent to 96 per cent. Improvements were also noticed in providing worksite facilities. A large number of laborers were now aware that the payment had to be made within 15 days of work completion. 82 per cent respondents of the study replied in affirmative in response of the social audit is an effective mechanism to resolve grievances. The study also found that 43 per cent respondents accepted people’s perceptions of their ability to influence officials

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<sup>6</sup> Aiyar Yamini and Samji Salimah, “Transparency and Accountability in NREGA: A Case Study of Andhra Pradesh”, Accountability Initiative, Working Paper No1, February 2009, p.1-27.

changed consequent to the social audit. Thus the study reveals interesting insights into the effectiveness of regular, sustained social audits in integrating accountability mechanisms into the state apparatus.

## **Objectives**

Following are the prominent objectives of the study

1. To know whether the Scheme is being implemented as per the provisions of the Act.
2. To know whether the provisions of MNREGS in pro-active disclosure are being followed.
3. To investigate the measures of transparency in process of implementation of the MNREGS.
4. To know whether the works under the Scheme are done according to the shelf of projects.
5. Understanding the level of social accountability through the implementation of social audit in MGNREGS.
6. To know whether the monitoring of the complaint and redress machinery are properly followed in Haryana.

## **Hypothesis:**

It is proposed to test the following hypothesis:

1. The beneficiaries and the panchayat functionaries are not aware about the provisions of the Scheme.
2. The provisions of pro-active disclosure are not followed in the implementation of MGNREGS.
3. There is lack of adequate transparency in implementation of the scheme.
4. Shelf of projects for implementation of the Scheme is not prepared in the villages under study.
5. There is sufficient social accountability in MNREGS.
6. There is lack of proper monitoring of the complaint and redress machinery.

## **Study Area**

The study is carried out in Haryana. However, the study confined to Mohindergarh, Ambala and Bhiwani districts of Haryana where the scheme implemented in first, second and third phase. Using multistage sampling the study

area is selected. The districts have eight<sup>7</sup>, six<sup>8</sup> and ten blocks<sup>9</sup> respectively. In the first instance, out of Twenty four blocks six blocks, where maximum numbers of gram panchayats lie were selected (i.e. – two from each district). Twelve villages are selected from these six blocks (two from each block), Where maximum work was done under the scheme, were selected on the second stage. On third stage, 180 beneficiaries are selected from the villages where maximum number of households provided employment (every fourth beneficiary from the muster roll). It has been an empirical study; primary data was generated with the help of interview schedules, interviewing the concerned district officials as also by way of observation method.

### **Research Methodology**

The present study is a study conducted in Mahendergarh, Ambala and Bhiwani districts of Haryana. It has been an empirical study. For the selection of beneficiary respondents multi-stage sampling is followed. In the first stage six blocks thereafter two villages from each block (twelve villages in all) selected respectively. 180 beneficiaries are selected from the villages through purposive sampling where maximum number of households provided employment (every fourth beneficiary from the muster roll). Since gram panchayat have a pivotal role in the formulation, implementation and supervision of the scheme, the investigator also obtain data and information from the panchayat functionaries of the twelve<sup>10</sup> selected villages, six BDPO's of selected blocks and the district programme officers of three districts.

Data is collected both from primary and secondary sources. Primary data is collected from beneficiaries, panchayat functionaries, BDPO's and DPO's of selected districts. The primary data obtained with the help of interview schedules. One of the interview schedule administered to the beneficiaries of MGNREGS of the selected villages, second administered to the panchayat functionaries of the selected villages

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<sup>7</sup> Mahendergarh district of Haryana comprises of eight blocks: (1) Ateli Nangal (ii) Kanina (iii) Mahendergarh (iv) Nangal Chaudhary (v) Narnaul (vi) Nizampur (vii) Satnali (viii) Sihma. Of these eight blocks, following two have been selected: (i) Mahendergarh (ii) Narnaul

<sup>8</sup> Ambala district of Haryana comprises six blocks: (i) Ambala-I (ii) Ambala-II (iii) Barara (iv) Naraingarh (v) Saha (vi) Shahzadpur. Of these six blocks, following two have been selected: (i) Ambala-I (ii) Ambala-II

<sup>9</sup> Bhiwani district of Haryana comprises following ten blocks: (i) Behal, (ii) Bhiwani, (iii) Dadri I, (iv) Dadri II, (v) Siwani, (vi) Tosham, (vii) Kairu, (viii) Loharu, (ix) Bawani Khera and (x) Badhra. Of these ten blocks, following two have been selected: (i) Dadri-I, (ii) Dadri-II

<sup>10</sup>. Twelve villages that have been randomly selected include: (i) Pali (ii) Khudana, (iii) Nasibpur, (iv) Lahrodha, (v) Nadiyali, (vi) Nanhera, (vii) Kaunla, (viii) Manglai, (ix) Rawaldhi, (x) Baund Kalan (xi) Mankawas, (xii) Sahuwas

and interview method is adopted to obtain data from the BDPO's and DPO's of concerned districts. The data so obtained has been systematized, tabulated and analyzed with the help of percentage method.

### **Conclusion & Suggestion:**

The sample statistics generated through primary sources was analysed. On the basis of this analysis, following conclusions may be drawn:

#### **1. Regional Variations in Implementations of the Scheme**

On the basis of analysis of secondary data regarding implementation of the Scheme in Chapter-3, the following observations may be drawn:

1. Some of the states like Tamil Naidu, West Bengal and Uttar Pradesh etc. performed better while most of the north-eastern states legged behind in the field of employment demanded and employment provided of the Scheme.
2. Uttar Pradesh was the state which performs better in Social Audit and Andhra Pradesh and Nagaland's performance was negligible in conducting social audit.
3. As per work status report of MGNREGS, Andhra Pradesh had performed better in works taken up but the performance of work completion was very low(0.63 per cent). Arunachal Pradesh had taken up lowest number of works and West Bengal had performed best in work completion.
4. Some of the districts in Haryana such as Hisar, Sirsa, Fatehabad performed better while some others like Gurgaon, Rewari, Faridabad etc. legged behind in the employment demanded and provided. Sirsa and Panipat districts performed better in social audit and Kaithal, Karnal and Palwal district legged behind in conducting social audit. Hisar and Sirsa districts performed better in completion of work and Faridabad and Gurgoon districts performance was not good in completion of work..
5. Some of the blocks in Mahindergarh district in Haryana such as Kanina and Nangal Chaudhary performed better in employment demanded and provided under the Scheme while some others like Sihma and Satnali etc. legged behind in the implementation of the Scheme and in Ambala district Barara and Nariangarh blocks presented better performance and in

Bhiwani district, Bhiwani and Tosham blocks were on top position in employment demanded and provided. .

6. Some of the blocks in Mahendergarh district in Haryana such as Narnaul, Mahendergarh and Nizampur performed better in conducting social audit and performance of Sihma block was on lowest position among all blocks of Mahendergarh district. Performance of Sahazadpur block of Ambala district was Satisfactory then rest of the five blocks. Only Bawani Khera and Siwani blocks of Bhiwani districts started conducting social audit under the scheme.
7. Kanina block of Mahendergarh district, Ambala-I block of Ambala district and Siwani block of bhiwani district performed better in work completion under the Scheme.

From the above it may be concluded that there exist regional variations in the implementation of the Scheme at all the three levels viz. at India level, in Haryana and in Mahendergarh, Ambala and Bhiwani districts of Haryana.

## **2. Level of Awareness**

On the basis of analysis of data pertaining to the level of awareness of beneficiaries and panchayat functionaries about provisions of the Scheme in Chapter-4, following observations may be drawn:

1. About 85 per cent of the beneficiaries have low level of awareness and 11.11 per cent possesses moderate level of awareness. Only 3.34 per cent respondents have high level of awareness about the provisions of the Scheme (Section-4.1.1).
  2. Two-third of the panchayat functionaries (75 per cent) had moderate level of awareness. Only 25 per cent of them possessed high level of awareness about
- From the above it may be concluded that about more than three-fourth of the beneficiaries and two-third of the panchayat functionaries possess moderate level of information about the provisions of the Scheme.

## **3. Provisions of the Act and Implementation of the Scheme**

On the basis of analysis of responses of the beneficiaries under the Scheme, panchayat functionaries and the district/ block officials in various sub-sections in Chapter-4 regarding implementation of the Scheme as per provisions of the MNREG Act, following observations may be drawn:

1. One-fourths of the beneficiary respondents reported that they were not issued job card. 0041mbala-II block was on the top position in issuing job cards to the households (section-4.1.2) whereas the panchayat functionaries of Dadri-II were on lowest position in issuing job cards to the households. . (Section-4.2.2).
2. The panchayat functionaries claimed that job cards could not be issued to those beneficiaries who do not cooperate. Thus, some of the beneficiaries do not furnish required documents such as copy of their ration card; the beneficiaries also do not turn up for photographs on the appointed day and time nor do they provide photographs of the adult members of the households. It was claimed that job cards could not be issued only in the case of such beneficiaries (Section-4.2.2).
3. About one-third of the respondents (32.22 per cent) were not provided work within the stipulated period of 15 days. Maximum number of such respondents belonged to Mahindergarh block. All these respondents claimed that they were not paid any unemployment allowance. Also, all the beneficiaries admitted that they were provided work within 5 km radius of their village. Maximum number of beneficiaries of Ambala-I were provided work with in fifteen days. Thus, the panchayat functionaries of Ambala-I block were more accountable in providing work to the beneficiaries. (Section-4.1.3). All the panchayat functionaries claimed that all the beneficiaries were provided work within the stipulated period of 15 days. So, there was no question of payment of unemployment allowance (Section-4.2.3).
4. About half of the beneficiaries and one-third (33.33 per cent) of the panchayat functionaries from selected villages admitted that they could not provide 100 days of work to the unemployed and half of the functionaries (50 per cent) stated that they find it difficult to create work (Section-4.2.4).
5. Majority of the beneficiaries (77.22 per cent) did not receive payment of their wages within the stipulated period of a fortnight. None of the beneficiaries received payment of their wages on weekly basis while only 22.78 per cent of them were paid wages on fortnightly basis which belong to Ambala-I block. (Section-4.1.5).



66.67 per cent of the panchayat functionaries admitted that wages to the labourers could not be paid within the stipulated period of a fortnight. One -third of such functionaries attributed the delay to lengthy procedure and shortage of staff while the remaining two-thirds attributed it to technical problems (Section-4.2.5).

6. About one-third of the beneficiaries (37.78 per cent) stated that no worksite facility was provided to them and vast majority of the remaining beneficiaries (73.21 per cent) stated that only water was made available in the name of worksite facilities. Maximum worksite facilities were provided in Ambala-I block and Narnaul block was on lowest position in providing worksite facilities (Section-4.1.6). Panchayat functionaries gave lame excuses for not being able to provide worksite facilities, which were not convincing (Section-4.2.6).

From the above observations it may be concluded that while implementing the Scheme, there is violation of *at least* some of the provisions which is representing lack of transparency at implementation level.

#### **4. Citizen Information Board**

About one-third (32.22 per cent) of the beneficiaries responded that the citizen information board displayed on the work sites but three-fourth (74.13 per cent) of them were not accepted the display of complete information about work on it (Section-4.1.7). About 41 per cent of the panchayat functionaries responded affirmative in the presence of citizen information board at the work sites with complete information regarding the concerned work and all the panchayat functionaries of Ambala-II block claimed for presence of citizen information board. Rest of the panchayat functionaries gave lame excuses of financial assistance in that concern which representing their lack of accountability in implementation of the scheme. All the district/ block officials of Mahindergarh and Bhiwani districts responded that they provided all the requirements for citizen information board at the worksites giving details of the sanctioned amount, work dimensions and other requisite details of work but they observed the presence of citizen information board at the worksites was negligible. On the other hand, the district/ block officials of Ambala district responded affirmative about presence of citizen information board at the worksites.

## **5. Availability of muster roll**

About two-third (62.22 per cent) of the beneficiaries claimed that the muster rolls were not available at the work sites (Section-4.1.9). Ambala-II block was on topmost and Mahindergerh block was on lowest position in availability of muster rolls on websites. On the other hand, 66.67 per cent of the panchayat functionaries accepted it that completion of muster roll on worksites is not possible and responded that due to online process we get only two copies of muster roll. We noted the attendances on zerox copies of muster roll because there was no scope for mistake in maintaining the muster roll. Narnaul and Dadri-II block lagged behind in this process. About half of the panchayat functionaries accepted that availability of muster roll was not possible for public scrutiny because of safety point of view.

## **6. Final measurement of the work**

About three-fourth (74.44 per cent) of the beneficiaries denied their presence at the time of final measurement of work. Maximum number of such beneficiaries belonged to Narnaul block. About one-third of the panchayat functionaries also accepted it (Section-4.1.10). Maximum number of such beneficiaries belonged to Narnaul and Dadri-II block. The panchayat functionaries further explained that after prior information the beneficiaries did not show their interest in measurement of completed work due to their personal reasons. Thus, we can say that the final measurement of the work was also not done on the basis of transparency measures.

## **7. Development Plans and Shelf of Projects**

The panchayat functionaries claimed that development plans are prepared before the beginning of the financial year and prior approval of the gram sabha and the programme officer obtained in case of any deviations therein (Section-4.2.11). However, as explained in Section-4.2.3, 66.67 per cent panchayat functionaries admitted that they could not provide 100 days employment to those who demanded it and half of such functionaries expressed their inability to create work for the employment seekers. In case development plans were prepared in advance, the gram panchayats would not have faced any difficulty in assigning work to the employment seekers.

Thus from the two contradictory responses, it seems that development plans were not prepared in advance in the villages under study.

## **8. Motivation by Panchayat Functionaries**

About two-third (77.78 per cent) of the beneficiaries responded in affirmative that they were motivated by the panchayat functionaries to work under the scheme. Maximum number of such beneficiaries belonged to Ambala-I block. So, the panchayat functionaries of Ambala-I block were more accountable in motivating their beneficiaries.

## **9. Records on websites of MGNREGS**

All the panchayat functionaries of sample blocks responded that they provide all the MGNREGS records of their gram panchayat to the block officials (Section-4.2.12). The block office updates the data regularly. So, the transparency measure in concern of online data availability was completely followed by all the panchayat functionaries. All the block and district officials also gave favorable response in updating records on websites.

## **Section B Social Audit**

### **10. Social Audit**

Even though the district/ block officials claimed otherwise, it seemed that social audit of the works undertaken under the Scheme was not ever regularly conducted in the villages under study. 45 per cent of the beneficiaries admitted that social audit did not conduct regularly in their gram panchayat (Section-4.1.8). Ambala-I block was on top position in conducting social audit. Two-third (66.67 per cent) of the panchayat functionaries even admitted that they did not conducted social audit regularly after at least six months (Section-4.2.8). Dadri-II block was on the lowest position in conducting social audit. Rest of the panchayat functionaries who regularly conducted social audit in their gram panchayat were further inquired about the agenda publicized, all the required records properly maintained than half of them were unable to show the properly maintained records (Section-4.2.8).

## **Section C Grievance Redressal**

### **11. Grievance redressal**

About 60 per cent panchayat functionaries responded in affirmative about any complaint filed against them. They responded the trend of these complaints mainly about measurement of work and delay in payment of wages. The block and district officers responded in affirmative about maintaining the record of complaints, RTI and sought out according to prescribed time of the act. Maximum number of complaints

filed in Narnaul and Dadri-II block which represented lack of transparency in implementation of the scheme.

**SUGGESTIONS FOR THE PROPER IMPLEMENTATION OF MGNREGA:**

Keeping in view the revealed findings and conclusions drawn, following suggestions are made and some of the specific steps are required to address the vulnerabilities discussed earlier. Some of these vulnerabilities are relatively easy to remove. Following are some preliminary recommendations to start this process:-

- All the Panches, Sarpanches, Gram Sachivs, other officials, employees and beneficiaries should be given complete information about this act. So, the scheme could be implemented properly. Quality awareness campaigns with a focus on details of the provisions and entitlement of the scheme should be launched.
- Appointing full-time professionals for implementing MGNREGA at all levels which is vitally necessary to implement the scheme without any overburden of the other functions.
- Proper monitoring of the number of employment days generated should be made essential to ensure that the scheme does not fall behind the national average and the number of days should be increased so that economic standard of the beneficiaries could be raised.
- In order to ensure transparency in the implementation of MGNREGA works the Right to Information (RTI) can be used as effective weapon/check to curb malpractices/ corrupt tendencies. Almost inaccessible information regarding the cash memos, muster rolls of wage earners, vouchers is easily approachable. With the use of RTI people can have the power to seek explanation from officials if they detect any irregularity.
- All the records of the scheme should be computerized and all the information should be available on its' website with recent updates.
- It is strongly recommended to ensure the timely completion of the scheme, the mode of payment is universalized to wage payment through the bank and post office accounts.
- Specific efforts should be made to reduce the time gap between work done and payment received by rural labourers in MGNREGA.

- Apart from strengthening the existing provision of transparency, accountability and vigilance, an accountability provision for the PRI representatives also needs to be included in the guidelines. Moreover, the punitive provision needs to be made more comprehensive to ensure its effective functioning.
- Management Information System (MIS) should be employed for effective monitoring of the scheme to check leakages and misappropriation of funds.
- To revise the schedule of wage rates periodically so that changes in statutory minimum rate of wages are made consistent with their revision.

### **Chapter Outline**

The study has been conducted and organized in five chapters. The details of the chapters are given below:

#### **Chapter 1 Introduction**

This chapter gives an insight on concepts of transparency and social accountability. It highlights different employment generation programmes of India. It explains phases of MGNREGA implementation. The chapter introduces major challenges in implementation of MGNREGS. It also provides a summary of literature referred by the researcher related to the field of study. Along with this, the objectives of the study, hypothesis of the study and the research methodology adopted by the researcher has been mentioned.

#### **Chapter 2 Mahatama Gandhi National Rural Employment Guarantee Act**

This Chapter gives a theoretical background of the act. It gives a brief insight about the objectives, goals, coverage, paradigm shift, features of the act and institutional role in its implementation. It also provides a brief description on New Initiatives: Mahatma Gandhi NREGA Operational Guidelines, Fourth edition 2013. The chapter discusses the pillars of transparency and accountability.

#### **Chapter 3 Aggregate Data Analysis**

The chapter gives a theoretical detail of Socio-economic and political background of sample districts. The chapter discussed aggregate data analysis of

India, Haryana and sample districts in concern of employment demanded and employment provided, social audit, work status and grievance redressal.

#### **Chapter 4 Data Analysis**

This chapter is based on primary data analysis and interpretation of responses of beneficiaries, Panchayat Functionaries of the selected six blocks of three districts. The researcher has made an attempt to collect data from the beneficiaries through an interview schedule. Responses of the information beneficiaries on awareness, provisions of the act, citizen information board, availability of muster roll, final measurement of work, shelf of projects, motivation by the panchayat functionaries, records on website and social audit is analyzed in first section of the chapter. Second section deals with responses of Panchayat Functionaries for ensuring transparency and accountability at the implementation level of the act. In third section of the chapter, the responses of the BDPO's and DPO's have discussed.

#### **Chapter 5 Conclusion and Suggestions**

In this chapter conclusion and findings are made by way of summing up the observations made in chapter 3 and chapter 4 based on the analysis of the information collected from secondary data and primary data drawn on the basis of interview Schedule from the beneficiaries of MGNREGS and through interview from the panchayat functionaries and BDPO's & DPO's of the selected districts. The suggestions are given by the researcher after analysis of secondary data and responses of selected respondents.

**(Signature of the Supervisor)**

**(Signature of the Candidate)**