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## Financial Promise-Keepings and Social Audit Programmes under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Himachal Pradesh

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**Abstract:** Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is the most significant act in the history Indian polity. In many ways like grass-root level participation of every citizen and beneficiary through democratic process, multi-layered social audit, transparency mechanism by involvement of civil society, comprehensive planning at village level towards sustainable and inclusive growth etc. With the implementation of National Rural Employment Guarantee Act (NREGA) which is now MGNREGS, India in 2006 embarked on an ambitious attempt to fight rural poverty by creating a justifiable right to work for adults in all households in rural India. It is vital to emphasize that the future of MGNREGS, which is a legal entitlement for the underprivileged people living in rural areas, which are tied with the working of the Panchayati Raj Institutions in India. The scheme ensures the 100 days of employment to all the households, with equitability of wages to all the workers across genders. The scheme provides for depositing the money directly to the bank accounts of beneficiaries, to minimize the instances of corruption. It further provides for social audit, checking of muster-rolls and stipulated time frame, for the payment of wages. The scheme so far has been quite effective in India, including the state of Himachal Pradesh.

**Keywords:** Social Audit, MGNREGS

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### I. INTRODUCTION

Mahatma Gandhi National rural Employment Guarantee act is the first legislation that compels to provide a social safety net for the poorest people of this country and seeks to address the urgent issues of hunger and rural distress that affect large part of India. It is the most significant act in the history Indian polity in many ways like grass-root level participation of every citizen and beneficiary through democratic process, multi-layered social audit, transparency mechanism by involvement of civil society, comprehensive planning at village level towards sustainable and inclusive growth etc. This scheme made India the first nation in the world to give a legal guarantee to its citizens for a minimal level of employment and promises 100 days of work per year for all rural adults willing to do unskilled manual labour at the statutory minimum wage notified for the programme. Work is to be made available within to anyone who demands it within 15 days of receiving an application to work, failing which the state government is liable to pay an unemployment allowance. The open village meetings (*Gram Sabha*) are supposed to identify suitable projects and local *Gram* Panchayats are given the central role in planning and implementation. The focus of the Scheme shall be upon the following work and the order of priority shall be determined by each Gram Panchayat in meeting of the Gram Sabha and the Ward Sabha. Some of the works commonly performed under this scheme are as follows.

- (1) Water conservation and water harvesting including contour trenches. Contour bunds, boulder checks, gabion structures, underground dykes, earthen dams, stop dams and spring shed development.
- (2) Drought proofing including afforestation and tree plantation.
- (3) Irrigation canals including micro and minor irrigation works.
- (4) Provision of irrigation facility, dug out farm pond, horticulture, plantation. Farm bunding and land development on land owned by households specified in paragraph 1c.
- (5) Renovation of traditional water bodies including desalting of tanks.
- (6) Land development

(7) Flood control and protection works including drainage in water logged area including deepening and repairing of flood channels, chaur renovation, construction of storm water drains for coastal protection

(8) Rural connectivity to provide all weather access including culverts and roads within a village, wherever necessary.

There are various other works including agriculture, fisheries, drinking water, construction of playfield, sanitation, livestock related and numerous others, which are performed under this scheme.

### **Financial Provisions under MGNREGS**

Mahatma Gandhi NREGA seeks to enhance the livelihood security of the household in rural areas of country by providing at least 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Adult members of a rural household, willing to do unskilled manual work, may apply for registration in writing or orally to the local Gram Panchayats. The Gram Panchayats after due verification will issue a Job Card which will bear the photograph of all adult members of the household willing to work under NREGA and it is free of cost. The Job Card should be issued within 15 days of application. A Job Card holder may submit a written application for employment to Gram Panchayats, stating the time and duration for which work is sought. The minimum days of employment have to be at least fourteen. The Gram Panchayats will issue a dated receipt of the written application for employment, against which the guarantee of providing employment within 15 days operates. Employment will be given within 15 days of application for work, if it is not then daily unemployment allowance as per the Act, has to be paid. Liability of payment of unemployment allowance is of the States. Work should ordinarily be provided within 5 km radius of the village. In case work is provided beyond 5 km, extra wages of 10% are payable to meet additional transportation and living expenses.

Wages are to be paid according to the Minimum Wages Act 1948 for agricultural Labourers in the State, unless the Centre notifies a wage rate which will not be less than Rs. 60/ per day. Equal wages will be provided to both men and women. Wages are to be paid according to piece rate or daily rate. Disbursement of wages has to be done on weekly basis and not beyond a fortnight in any case. At least one-third beneficiaries shall be women who have registered and requested work under the scheme.

### **Social Audit**

Social Audit was introduced in 1950s in Europe and the USA and now is being widely applied in India. Social Audit is based on the principle that democratic local governance should be carried out as far as possible, with the consent and understanding of all the concerned. It is thus a process and not an event. A social audit is a way of measuring, understanding, reporting and ultimately improving an organization's social and ethical performance. It helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness. It is a technique to understand, measure, verify report on and to improve social organization.

Social audit creates an impact upon governance. It values the voice of stakeholders including marginalized/poor groups whose voices are rarely heard. Social audit is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies. A social Audit is therefore a dynamic tool, which gives people access to information and makes officials accountable in discharging their responsibilities. Bureaucratic intransigence and unequal power relations between officials, beneficiaries and activists pose challenges to people performing social audits. Any hesitation to tackle associated risks, or to calibrate or negotiate away its features, will weaken the integrity and purpose of social audits. It was with this aim of aiding people's struggles that NREGS—a law unlike other schemes, has inbuilt provisions for social audit. The social audit is the part of the twice-yearly audit mandated by the MGNREG act and conducted by the Gram Sabha. Unlike other audit, a social audit is a participatory process that involves both people and the government in verifying outcomes and thus helps to strengthen transparency and accountability at all levels. It includes detailed verification of every aspect of the implementation such as the distribution of jobs cards, receipt of work applications, and allotment of work to individuals, payment of wages, supervision and evaluation of the work done. The social audit begins with the Gram Sabha.

- (1) Every Gram Panchayat to have at least one social audit every six months.
- (2) Social Audit Unit to be independent of implementing agencies to facilitate social audit by Gram Sabha.
- (3) Social Audit Unit to be responsible for building capacities of Gram Sabha for conducting social audit by identifying, training and deploying suitable resource persons at village, block, district and state level.
- (4) Social Audit unit to facilitate verification of record with primary stakeholders and work sites.
- (5) Social Audit Unit to create awareness amongst the labourers about their rights and entitlement under the act.

### **REVIEW OF LITERATURE**

**Hirway (2005)** in one of the earliest anticipatory study after the NREGA came into being in 2005 discussed the need of the various components for a strong planning and a well-designed strategy that is required for the successful implementation of the NREGS and how these areas always have received inadequate attention of the policy makers in the past which resulted in the failure of similar schemes in the past. The study sought to understand why such crucial areas remained weak in the past and how these could be strengthened under the scheme.

**Jeans, Dreze, (2005)** In his article discussed the various pros and cons of the proposed NREGA Act. The article described the three major's problems to be faced by the Govt. after the implementation of the act. First one is the Misutilisation of the money due to widespread corruption. The second fear is it will put the lot of pressure on the financial position of the government. It will increase the endless litigations, like aggrieved labourers will take the local authorities to court. He also mentions that proposed Act will empower the various disadvantaged group in rural India. Act includes various safeguard against the authorities avoiding their duty.

**Aiyar Yamani and Samji (2006)** made an attempt to study earlier wage employment programs which failed due to the common problems of ineffective targeting, leakages and poor quality asset creation, etc. They suggested that while developing rules, and guidelines for implementation of the national rural Employment Guarantee Act 2005, more attention should be paid to the lessons we learnt from past experiences.

**Bhagwan (2007)** the paper revealed the achievement of NREGA in one year and also suggests some issue which need to make this scheme more successful. After one year this scheme has benefited 45% of SCs, 32% STs, and about 2500 lakh person days of employment has been provided under the programme through execution of about 230000 works. There were 3.47 crore jobs cards out of which 1.51 who demanded the jobs. There is a success rate of 33% in providing employment to those who demanded for jobs.

**Ghosh (2008)** in his study opines that social audit has generated a new ray of hope for rural people and their empowerment with transparency. The study emphasized on the need to implement the provision of social audit along with public awareness in all villages in right earnest and in full measure, which the author felt during his personal observation of the common villagers of Ananthpur district of Andhra Pradesh.

### **Need and Scope of the Study**

Caught in the vicious poverty-unemployment circle, rural India in the absence of adequate infrastructure finds it difficult to undertake activities that can accelerate economic growth. Studies reveal that investment in rural infrastructure is one of the most important tools that government can use to enhance growth and reduce poverty in rural areas. MGNREGS is one of such ambitious programmes of the Government of India which seek to achieve multiple objectives aimed at addressing the typical problems prevalent in the rural India. It not only provides employment opportunities during lean agricultural seasons but can also play important role during floods, droughts and other natural calamities accompanied by creation of rural infrastructure which support further economic activity. The present study was undertaken in the Shimla and Kinnaur districts of the Himachal Pradesh with the aim of evaluation of the performance and implementation of the MGNREGS- based developmental and to study the financial aspects and social audit programmes under this scheme, in these two mountainous districts from its implementation. Under this study the three administrative blocks of Shimla district and one block of Kinnaur district has been taken under study.

### **Objectives of the Study**

MGNREGS is meant for financial promises keeping in terms of providing employment, days of employment, wages and unemployment allowances. Further, it endows social motives of ensuring effective implementation of financial promise keeping by checking of muster roll and social audit. The research accomplishes following objectives:

1. To analyze Implementation of monetary promises under the MGNREGS.
2. To study the effectiveness of Social audit under MGNREGS.

### **Methodology**

The study is based on both primary as well as the secondary data. The primary data viz the information on financial aspects and social audit of the MNREGA has been collected through questionnaire, schedules and personal interviews with the general public, beneficiaries and different households. The secondary data was collected from selected from sites of Ministry of Rural development, Ministry of Finance, Ministry of Panchayati Raj, Reports and vision documents of planning department, District rural development Agency (DRDA), Directorate of economics and statistics was referred for the secondary data.

### **Sample Size or Sample Design**

Multistage sampling was used to obtain the required information from the respondents. There are twelve districts in the state. At the first stage, two districts namely Shimla and Kinnaur were selected keeping in the view their representation with the closed geographical zones in the state.(i.e. high and middle). At the second stage, one administrative block from Kinnaur and three administrative blocks from Shimla were selected by using purposive sampling.

### **Format of Sample size for Beneficiaries**

No. of sample districts	02
No. of administrative Blocks (1+3)	04
No. of Panchayat(6 Panchyat from each Block)(6*4)	24
No. of village(Two villages from each Panchyat)(24*2)	48
No of respondents(15 from each village)(15*48)	720

### **Profile of Himachal Pradesh**

Himachal Pradesh is one most beautiful state of northern India .It is known by many names as the country's Orchard, Natures Paradise an Abode of peace and so on. It is situated in the heart of Himalayas. Himachal Pradesh is a rural populated State where 90.2% of population is residing in the rural areas. It come into existence on 15<sup>th</sup> April 1948 after integration of 30 Princely state .At present it has 12 District and area of 55673 its population according to 2011 census was 68 lakh. Shimla is the state capital. Himachal Pradesh is located in the northwestern part of the country. It is bounded by Jammu and Kashmir in the North, Punjab and Haryana in the Southwest, Uttaranchal in the Southeast and China (Tibet) in the East.

**Kinnaur District**

Located in the north eastern part of the state Kinnaur come into being as a district on 1<sup>st</sup> may, 1960 with its administrative headquarter located at Recong peo. Kinnaur valley was a part of erstwhile Bushahr state which had, head quarter at Rampur. The district has the international boundary; High Mountain, lake and green pasture. There are three blocks, namely, Morang, Kalpa and Nichar. Total numbers of Panchyats in district are 62 and 331 villages, the total population of district is 84298 which include male 45,353 and female 38,597 having the sex ratio of 851/1000 according to the census of 2011. It has the total area of 6401 square kilometer. Tribal population includes 55.58 percent.

**Shimla District**

Shimla District was established in 1966 with headquarter at Shimla. It geographical area 3151 Sq. Km. Its location is 30<sup>o</sup>45 ‘to 31<sup>o</sup>44’ North and 77<sup>o</sup>00’ to 78<sup>o</sup>19’ east longitudes. It account for 9.22% of area of the state. The district constitutes a number of institutes and a lot more tourist destinations like Narkhanda, Kufri Mashobra Naldehra, Indian Institute of advanced studies, Chadwick falls etc. The mainstay of the people is horticulture and agriculture with dominance of apples. There are ten blocks in Shimla District.

**MGNREGS in Himachal Pradesh**

Himachal Pradesh is one of the few states of India where the MGNREGS, has been implemented since its inception. Today there are 11 Lakh 41 thousands of MGNREGS workers in the Himachal Pradesh. The women participation in the state is higher than the national average. The Government of the state is thinking about to categorized the work in scheme according to women, senior citizen and youth. The heavy work will be assign to the youth and the light wok to the women and seniors citizen. Convergence in the State is being undertaken by involving Public works department, Forest department, Soil conservation department, Horticulture department, Silk Seed production department and KVKS. There are many GPs that implemented convergence process adopted by State level initiatives.

**Results and Discussions**

The MGNREGS provides for 100 days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. The employment is be given within 15 days of application for work, if it is not then daily unemployment allowance as per the Act, has to be paid. Liability of payment of unemployment allowance is of the States. Work should ordinarily be provided within 5 km radius of the village. In case work is provided beyond 5 km, extra wages of 10% are payable to meet additional transportation and living expenses.

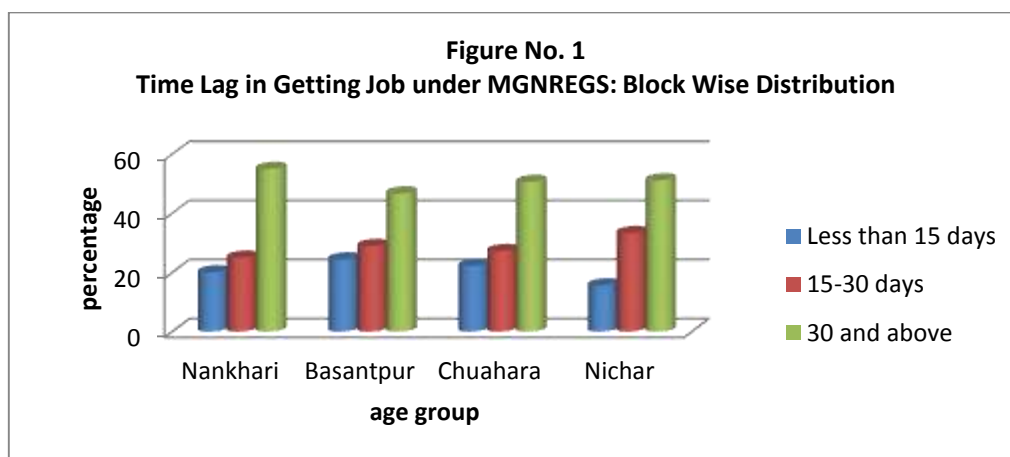
**Table No. 1**

**Time lag in Getting Job under MGNREGS: Block Wise Distribution**

Blocks	Applying for Jobs and Actual employment			Total
	Less than 15 days	15-30 days	30 and above	
Nankhari	36(20.0)	45(25.0)	99(55.0)	180
Basantpur	44(24.4)	52(28.9)	84(46.7)	180
Chuahara	40(22.2)	49(27.2)	91(50.6)	180
Nichar	28(15.6)	60(33.30)	92(51.1)	180
Total	148(20.6)	206(28.6)	366(50.8)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



The Table and Figure No. 1 describe about the Block time average time, within which the employment was given to those who applied. A majority of 50.8 percent of the people claimed that they got the employment after 30 days from the time they have applied for. 28.6 percent claimed they got it within 15-30 days. Only 20.6 percent of those, who got employment, claimed that they got it,

within 15 days from the time they applied for. In the Blocks, it was Basantpur, where highest number of the people viz. 24.4 percent of the people got employment within 15 days from the time they have applied for. In Nankhari block of Shimla district highest percentage of all the people viz 55 percent claimed that they got employment after 30 days from the time they have applied for.

**Table No. 2**  
**Number of days of Job under MGNREGS: Block Wise Distribution**

Block	Time taken in payment of wage				Total
	Upto 30 days	30 to 60 days	60 to 90 days	More than 90 days	
Nankhari	54 (30.0)	81 (45.0)	31 (17.2)	14 (7.8)	180
Basantpur	34 ((18.9)	80(44.4)	60(33.3)	6 (3.30)	180
Chuahara	41 (22.8)	64 (35.60)	56 (31.1)	19 (10.6)	180
Nichar	44 (24.4)	80(44.4)	26(14.40)	30 (16.7)	180
Total	173 (24.0)	305 (42.4)	173 (24.0)	69 (9.6)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage

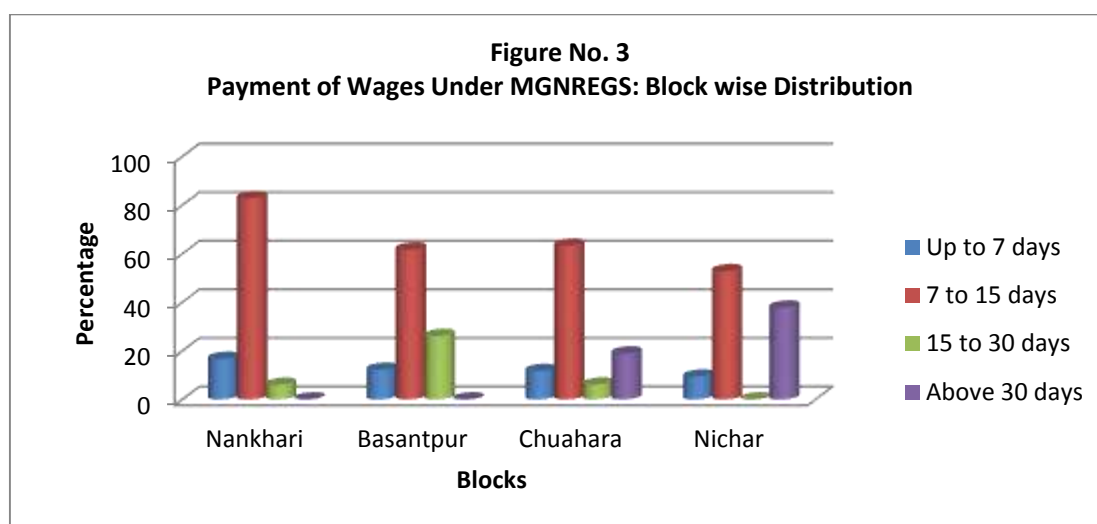
It has been observed from the above the Table No. 2 that most of workers got the 30 -60 days employment throughout the year in all four blocks. 24 percent of the workers claimed that they got employment up to 30 days while other 24 percent claimed to have got employment for 60-90 days, only 9.6 percent workers got more than 90 days employment in the year, which was very close to 100 days employment guarantee provided in the act. It can be concluded from the table the scheme is not being implemented as per the provision of the act, which provides the guarantee of 100 days employment to unskilled labors in rural area

**Table No. 3**  
**Payment of Wages under MGNREGS: Block Wise Distribution**

Block	Time taken in payment of wage				Total
	Up to 7 days	7 to 15 days	15 to 30 days	Above 30 days	
Nankhari	30 (16.7)	149 (82.8)	1 (.6)	0 (0)	180
Basantpur	22(12.2)	111 (61.7)	47 (26.1)	0 (0)	180
Chuahara	21 (11.7)	114 (63.3)	11 (6.1)	34 (18.9)	180
Nichar	17 (9.4)	95 (52.8)	0 (0)	68 (37.8)	180
Total	90 (12.5)	469 (65.1)	59 (8.2)	102 (14.2)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



The Table and Figure No. 3 describe about the average time taken in the payment of wages of the MGNREGS beneficiaries in different blocks of Shimla and Kinnaur district of Himachal Pradesh. In Nankhari Block of Shimla district, a majority 82.2 percent of the beneficiaries claimed that they have received the payment within 7 to 15 days, followed by those who received it within 7 days of completion of work. In all the blocks as well, a majority of the people claimed to have received the wages from 7 to 15 days.

In Basantpur block of Shimla district, 26.1 percent of the beneficiaries claimed that they received the payment within 15 to 30 days. 37.8 percent of the beneficiaries of Nichar block of Kinnaur district and 18.9 percent of the Chuahara block of Shimla district

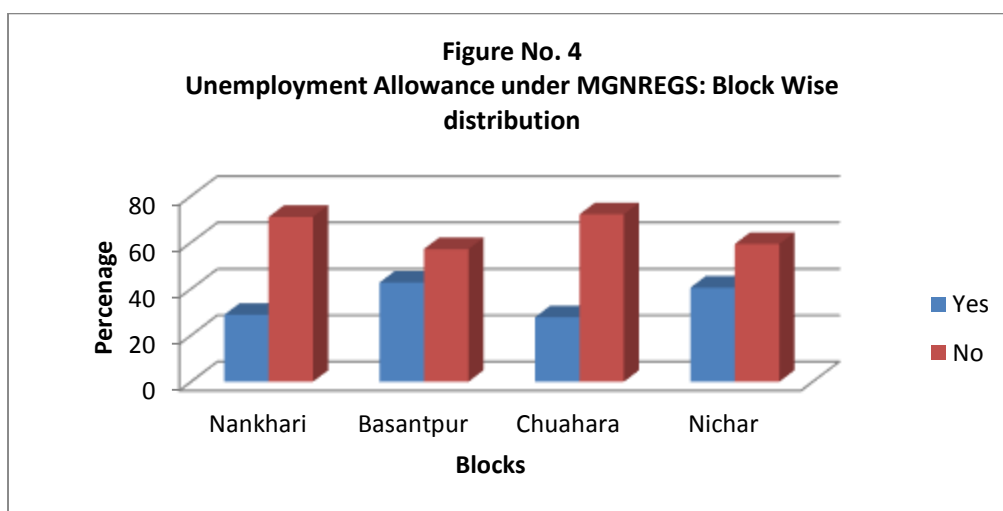
claimed to have received the wage after 30 days on an average. In total of all the four blocks 12.5 percent of the MGNREGS workers has claimed to have received the payment within a week, 65.1 percent within 7 to 15 days, 8.2 percent within 15 to 30 days and 14.4 percent, above 30 days. Overall, in majority of cases the promises are kept by the implementation authorities but situation in Chuahara and Nichar is not laudable, where the payment was not received by the workers well in time.

**Table No. 4**  
**Unemployment Allowance under MGNREGS: Block Wise Distribution**

Block	Did you received unemployment allowance		Total
	Yes	No	
Nankhari	52(28.9)	128(71.1)	180
Basantpur	77 (42.8)	103(57.2)	180
Chuahara	50(27.8)	130(72.2)	180
Nichar	73(40.6)	107 (59.4))	180
Total	252(35.00)	468 (65.00)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



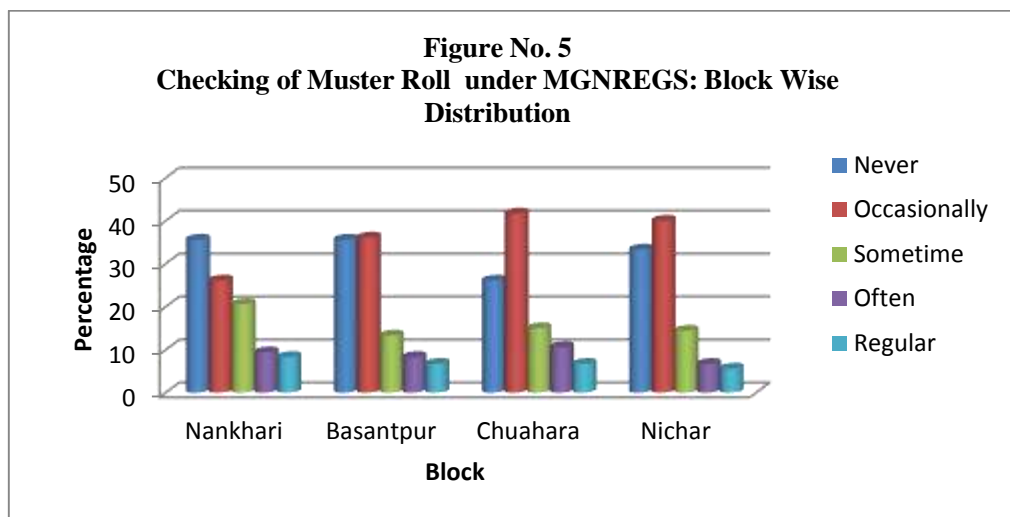
The Table and Figure No. 4 describe the block wise distribution of unemployment allowance in four blocks Shimla and Kinnaur district of Himachal Pradesh. A majority of the people of all the four blocks claimed that they did not received the unemployment allowance at the time work could not be provided by the Panchayats. The number of such people was 71.1 percent in Nankhari, 57.2 percent in Basantpur, 72.2 percent in Chuahara and 59.4 percent in Nichar. The number of the people who did not have the unemployment allowance was highest in Chauhara block of Shimla district. In Basantpur Block of Shimla district highest number of 42.8 percent of the people claimed that they did received the unemployment allowance, while lowest was Nankhari Block, where the lowest number of the people received the unemployment allowance. In total of all the four blocks 35 percent of the people claimed that that they have received the unemployment allowance while 65 percent of all negated this.

**Table No. 5**  
**Checking of Muster Rolls under MGNREGS: Block Wise Distribution**

Block	Frequency of the MGNREGS workers to check the muster roll					Total
	Never	Occasionally	Sometime	Often	Regular	
Nankhari	64 (35.6)	47(26.1)	37(20.6)	17(9.4)	15(8.3)	180
Basantpur	64(35.6)	65(36.1)	24(13.3)	15(8.3)	12(6.7)	180
Chuahara	47(26.1)	75(41.7)	27(15.0)	19(10.6)	12(6.7)	180
Nichar	60(33.3)	72(40.0)	26(14.4)	12(6.7)	10(5.6)	180
Total	235(32.6)	259(36.0)	114(15.8)	63(8.8)	49(6.8)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



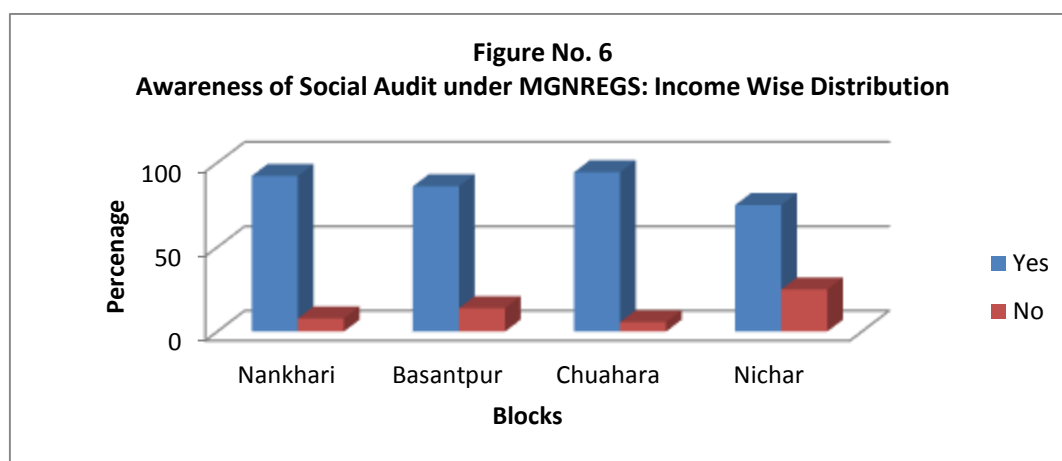
The Table and Figure No. 5 reflect block wise distribution of the workers about frequency of checking of muster rolls. In total 32.6 percent of the total workers never check the register of muster rolls. 36 percent check it occasionally, 15.8 percent check sometimes, 8.8 percent often and 6.8 percent check the muster roll regularly. Among those who regularly check the register of muster roll, Nankhari was on the top, while those who often check it, Chauhara was on the top but the percentage of such workers was abysmal low. In the category of those who check the muster roll sometimes Nankhari was on the top where 20.6 percent of the workers claimed that they check it. A highest number of 41.7 percent of people of Chauhara claimed that they do check the muster roll occasionally, while highest number of 35.6 percent each of the workers of Nankhari and Basantpur has stated that they never do check it. A majority of the people do check the register occasionally followed by those who never check the register of muster roll.

**Table No. 6**  
**Awareness of Social Audit in MGNREGS: Block Wise Distribution**

Block	Are you aware about the social audit		Total
	Yes	No	
Nankhari	166 (92.2)	14 (7.8)	180
Basantpur	155 (86.1)	25 (13.9)	180
Chuahara	170 (94.4)	10 (5.6)	180
Nichar	135(75.0)	45 (25.0)	180
Total	626 (86.9)	94 (13.1)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



The Table and Figure No. 6 describe about the block wise awareness about the social audit in MGNREGS in Shimla and Kinnaur Districts of Himachal Pradesh. A majority of the people were aware of the social audit in MGNREGS. In block wise distribution 92.2 percent of MGNREGS workers in Nankhari, 86.1 percent in Basantpur, 94.4 percent in Chuahara and 75 percent in Nichar block were aware about the social audit.

Highest awareness was found in Chuahara block. On the other hand 7.8 percent MGNREGS workers of Nankhari, 13.9 percent of Basantpur, 5.6 percent of Chuahara and 25 percent of Nichar block were not aware about the social audit system in this scheme. The highest unawareness was in found in Nichar Block of Kinnaur District. In total 13.1 percent of the people of all the four blocks were unaware while 86.9 percent of the people were aware about the social audit programmes in MGNREGS

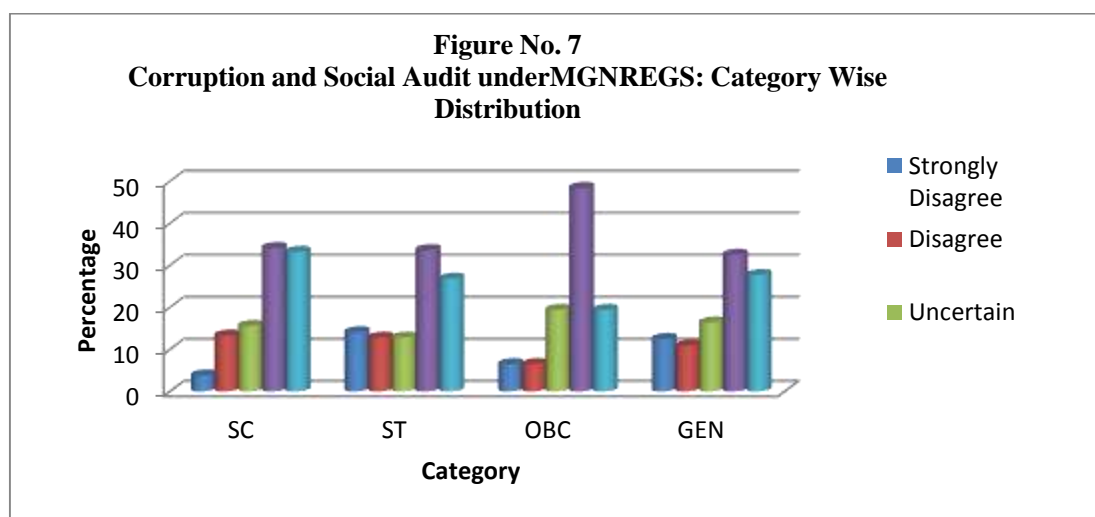
**Table No. 7**

**Corruption and Social Audit under MGNREGS: Category Wise Distribution**

Category	Social Audit can reduce Corruption in MGNREGS					Total
	Strongly Disagree	Disagree	Uncertain	Agree	Strongly agree	
SC	8(3.8)	28(13.3)	33(15.6)	72(34.1)	70(33.2)	211
ST	21(14.1)	19(12.8)	19(12.8)	50(33.6)	40(26.8)	149
OBC	2(6.5)	2(6.5)	6(19.4)	15(48.4)	6(19.4)	31
GENERAL	41(12.5)	36(10.9)	54(16.4)	107(32.5)	91(27.7)	329
Total	72(10.0)	85(11.8)	112(15.6)	244(33.9)	207(28.8)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage



The Table and Figure No. 7 analyze the category wise impact of social audit in reduction of corruption in MGNREGS. Highest number of people viz. 34.1, 33.6, 48.4 and 32.5 percent of all the categories i.e. SC, ST, OBC and General respectively, were agreed that social audit can reduce the prevalent corruption in MGNREGS. In total of all the categories 10 percent of the people were strongly disagreed, 11.8 percent disagreed, 15.6 percent uncertain, while 33.9 percent were agreed and 28.8 percent were strongly agreed that social audit could reduce the corruption in MGNREGS.

**Table No. 8**

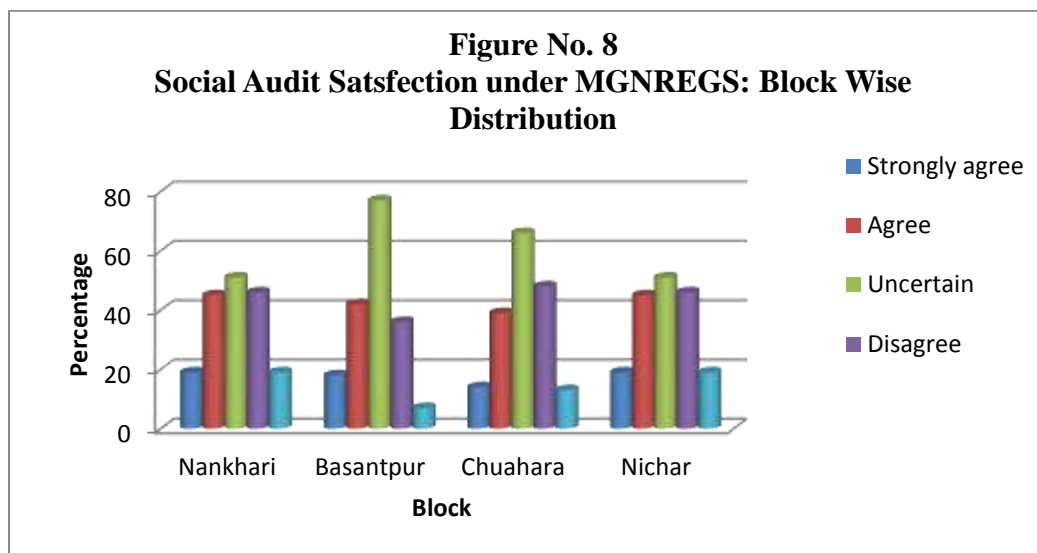
**Social Audit Satisfaction under MGNREGS: Block Wise Distribution**

Block	Is social audit satisfactory					Total
	Strongly agree	Agree	Uncertain	Disagree	Strongly Disagree	
Nankhari	19(10.5)	45(25)	51(28.3)	46(25.5)	19(10.5)	180
Basantpur	18()	42()	77()	36()	7()	180
Chuahara	14()	39()	66()	48()	13()	180
Nichar	19(10.5)	45(25)	51(28.3)	46(25.5)	19(10.5)	180
Total	70 (3.5)	171(23.75)	245(34.02)	176(24.4)	58(8.05)	720

Source: Data collected through Schedule

Note: Figure in parenthesis depict percentage





The Table and Figure No. 8 describe about the block wise social audit satisfaction of MGNREGS in different blocks of district Shimla and Kinnaur. In total 23.75 percent of the people were agree and 3.5 percent were strongly agree about the satisfaction of social audit under MGNREGS. On this issue 34.02 percent of the people were uncertain, 24.4 percent disagree and 8.5 percent were strongly disagree about the satisfaction of the social audit in MGNREGS. In general most of the people are uncertain about the satisfaction of the social audit in MGNREGS. It was due to lack of interest and participation by those in the process of social audit.

#### CONCLUSION

On the basis of above study, it can be concluded that MGNREGS is one of the most effective schemes of the Government ensuring financial promise keeping to the rural population of the country including the state of Himachal Pradesh. The scheme is playing a key role in employment generation and to provide the unemployment allowance which is useful for strengthening the rural people. However, there is time lag in the promise of providing job in within the stipulated time frame. The promises to provide the 100 days of employment to every household seem not to have properly kept. It was found on some occasions that the wages are not paid well in time. Many of the workers has also reported to not to have received the unemployment allowance. It was found that most of the workers are aware of social audit and were agreed that it could reduce the corruption. Further they were uncertain upon the question that whether the social audit was satisfactory or not. In general it can be concluded that, though the MGNREGS is not keeping all of its promises to its fullest, due to one or the other reason but still it is keeping the majority of them. It was found that the majority of the delays are due to non-fulfillment Procedural formalities. At this juncture, it is necessary that the policy provisions need to be liberalized and regulatory provisions need to be implemented in true spirit.

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