

Institutionalization of Social Audit & Its Impact in MGNREGA: Experiences from Sikkim

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Abstract: Social Audit has been considered as a tool to bring transparency and accountability in implementation of the MGNREGA. Section 17 of the Act mandated to conduct social audit of the scheme by Gram Sabha. In India Andhra Pradesh is the only state in the country to initiate Social Audit in MGNREGA in the year 2006. The concept of Social Audit was first initiated in developmental schemes by MKSS of Rajasthan for bringing transparency in wage payments to workers and quality of work done through assessing official documents. In Sikkim social audit was initiated in the year 2008 in a traditional ways there was no formal institution for the conduct of Social Audit in the state of Sikkim. MGNREG Audit of Scheme Rules 2011 mandated for institutionalization of Social Audit by states in MGNREG Schemes. As per para 4 of the rules, Sikkim government had identified Voluntary Health Association of Sikkim as Social Audit Unit, Sikkim. The organization has a vast experience of conducting Social Audit in the state of Sikkim and a leading NGO of the state. Social Audit Unit, Sikkim conducted pilot social audit in first phase to strengthen social audit process and came up with Sikkim Model of Social Audit which starts with kick off meeting and concludes with Exit conference. Submission of Action Taken (ATR) on issue raised by social audit team is the part of the social Audit process in Sikkim. Making ATR submission and follow up on the same was done by department and social audit unit in Sikkim as Sikkim had been considered as second state after Andhra Pradesh for making ATR mandatory and keeping track of the same since 2013.

Keywords: MGNREGA, Social Audit, Transparency & Accountability, Action Taken Report

1. INTRODUCTION

Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a national flagship programme, mandated through MGNREG Act 2005. The Act mandated to provide 100 days employment to rural household whose adult member willing to do unskilled manual work. Other objective of the scheme is to strengthen livelihood of the rural people through creation of durable assets, improved water security, soil conservation, flood management and Participatory planning of works. It also envisage to empower disadvantage group especially women, scheduled castes and Scheduled Tribes and strengthen Panchayati Raj institutions at grass root level. The MGNREG Act has a unique tools to bring transparency and accountability in implementation of the scheme. Section 17 of the act mandated to conduct social audit by Gam sabha to bring transparency and accountability in implementation of the scheme.

The basic objective of social audit is to ensure public accountability in the implementation of Projects, laws and policies. Social Audit is an effective means for ensuring transparency, participation, consultation and accountability under MGNREGA. The process of Social Audit combines people's participation and monitoring with the requirements of the audit discipline. Since the agency implementing the Scheme cannot itself audit the Scheme, therefore, it is necessary to promote people's participation in the audit along with support provided by an independent social audit organization that facilitates the process. The Social Audit process is not a fault finding, but a fact finding process. The work of the Auditor is only to 'investigate' by cross-verifying facts and details in the records from the laborers and cross verifying works at site. The "Auditors" must not view themselves as "Prosecutors"(MGNREGA Guidelines 2014)

Social Audit Unit (SAU) have to be establishes for the purpose of Social Audit by state government as per para 4 of the MGNREGA Audit of schemes rules 2011. State Level Vigilance Cell followed district level and Vigilance and Monitoring Committee (VMC) at village level needs to be strengthen for the purpose of strengthen transparency. Maintaining of Proactive disclosure by gram Sabha, where all the details of works with bills, MR and Vouchers will be read out for the purpose of validation by Gram Sabha.

MGNREGA has an innovative way of maintaining transparency and accountability in governance through Social Audit as means of continuous public vigilance as per Section 17 of Mahatma Gandhi NREGA. Social Audit has the following dimensions as per Operational Guidelines 2013.

I. As continuous and ongoing process, involving public vigilance and verification of quantity and quality of works at different stage of implementation.

II. A process is to be conducted in every gram panchayat at least once in six months, involving a mandatory review of all aspects.

It is a tool to ensure public accountability, transparency in the implementation of the project, laws and Policies. Para 13.10 of operational guidelines 2013 states that gram sabha as a means to proactively disclose the key documents related to the MGNREGS. Social Audit is an effective means for ensuring transparency, participation, consultation and accountability under MGNREGA. The process of Social Audit combines people participation and monitoring with the requirements of the audit discipline

2. REVIEW OF LITERATURE

Social Audit has been considered as tools to bring transparency and accountability from implementing agency in implementation of the scheme as developmental schemes implemented by government has been infested with corruption. The most widely used definition of corruption is the abuse of public office for private gain (Klitgaard 1991). Klitgaard (1988: 75) summarizes the basic ingredients of corruption as:

$$\text{Corruption} = \text{Monopoly} + \text{Discretion} - \text{Accountability}.$$

To fight for the corruption and to provide benefit envisage in the scheme to the rural people, Section 17 of MGNREG Act clearly stated that, (1) The 'Gram Sabha shall monitor the execution of works within the Gram Social audit of Panchayat. (2) The Gram Sabha shall conduct regular social audit of all the projects under the Scheme taken up within the Gram Panchayat. (3) The Gram Panchayat shall make available all relevant documents including the Muster rolls, bills, vouchers, measurement books, copies of sanction orders and other Connected books of account and papers to the Gram Sabha for the purpose of conducting social audit.

Analysis of panel data of Andhra Pradesh anti-corruption efforts in MGNREGA and found a modest decline in the leakage amount in the wage component. The latter occur alongside an increase in "harder to detect" material-related irregularities with lower beneficiary stakes and repeated audits did not deter irregularities. They highlighted the need for a time-bound process where transgressors are punished and responsibilities for follow-up are laid out and credibly enforced (Afridi and Vegard (2014)

MGNREGA has taken initiative to bring transparency through making disclosure all the relevant information online on Management Information System (MIS).Aakella and Kidambi (2007) showed that in Andhra Pradesh, in spite of these safeguards being in place before the social audits began, there was no hint regarding the nature of leakages that were taking place. Social audit find the gaps in the schemes and helps to check the gaps in the scheme.

Social Audit has been found deterrent to curb the corruption at grass root level on implementation of the scheme. Sandeep et al (2016), studies of Social Audit in Sikkim found that findings indicated that the quantum of the irregularities detected had declined from 1.74% to 0.40% of the expenditure for completed works over these three rounds of social audit from 2013 to 2015).

Sandeep et al (2016) used "savings from the sanctioned cost." For measuring effectiveness of social audit in Sikkim as one of the indicator. It has been found that while in 2013-14, the works were getting completed at 84% of the sanctioned cost, this further came down to 80% by 2015-16, resulting in a sizeable 20% savings of public funds

3. METHODOLOGY

Researcher has compared secondary data obtained from Rural management & Development Department, Government of Sikkim and Social Audit Unit, Sikkim for analysis. All the relevant data has been obtained since 2013 to 2015 for the conduct of social audit and institutionalization of the Social Audit Process and analysis has been presented.

4. SOCIAL AUDIT UNIT SIKKIM

Para 4 of Audit of Schemes Rules, 2011 stipulate that each state Government shall identify or established an independent organisation, Social Audit Unit (SAU) to facilitate conduct of the Social Audit of MGNREGS works.

Voluntary Health Association of Sikkim has been identified by the Rural Management & Development Department, Government of Sikkim as the independent organisation to function as the Social Audit Unit (SAU) for conducting Social Audits of MGNREGS works in the state of Sikkim as per office order No.1122/RM&DD, dated 14.12.2011.VHAS has been facilitating the Social Audit for East and North of over 5 years since 2008.Over this year SAU has under gone for long process in collaboration with Rural Management & Development Department, Government of Sikkim to set up Social Audit Unit in the State. Dr. B.B Rai, Executive Director, VHAS has been appointed as Director for Social Audit Unit as per the letter Ref.No.496/RM&DD/MGNREGA,Dated:04/12/2012.

After the establishment of Social Audit Unit Sikkim, RM&DD, Government of Sikkim has send a team of 13 members for National Social Audit Training to Hyderabad from 27th December to 31st January 2011.As per the Government of India Social Audit process adopted by Andhra Pradesh was considered to be best model operational in the states of India. Based on the learning from the training RM&DD, Government of Sikkim and SAU-Sikkim (VHAS) had a meeting and decided to conduct Pilot Social Audit. VHAS had been given responsibility to prepare a new model of Social Audit Processes and finalization for the entire state.

5. PILOT SOCIAL AUDIT CONDUCTED BEFORE FINALISING SIKKIM MODEL

Pilot Social Audit was conducted in Duga Block, Jorhang Block and Gangtok block by Social Audit Unit Sikkim during 2011-12(For further reference one can refer Table-I).New process had adopted during Pilot Social Audit by SAU & New Institutional Strategy was finalised and same was implemented for the Pilot Social Audit At Duga, Jorhang Block & Gangtok Block (One can refer Figure-I).

Table-I: Details of Pilot Social Audit Conducted

Sl.No	Social Audit Conducted in the year	District	Total No of GPs	Number of GPs covered
1	20011-12	East (Duga GVK)	04	04
2	2012-13	South (Jorhang GVK)	02	02
		East (Gangtok GVK)	1	1

Source: Social Audit Unit, Sikkim

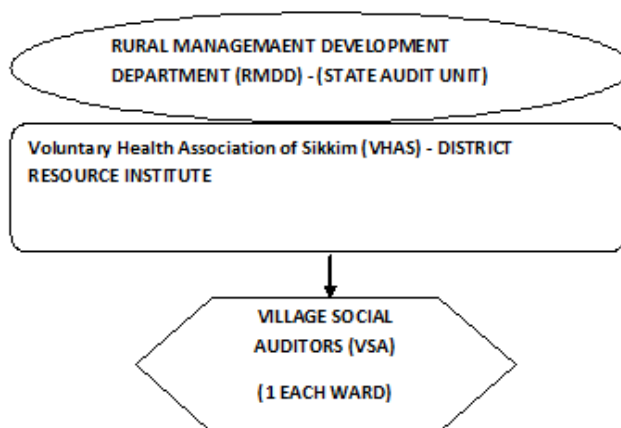


Figure-I: Institutional Strategy Adopted during Pilot Social Audit:

5.1. Methodology/ Process Adopted for selection of VSA:

1.1. Selection of Village Social Auditor: SAU team visit each GVK/Block three days. During this 3days, the team met local school teachers and CBOs, SHGs members to collect information for the selection of Village Social Auditor. In consultation with local teachers, members of CBOs and SHGs, VSAs was selected.

1.2. Training to Village Social Auditor: 3 days training to Village Social Auditor was conducted at SAU, training Hall. VSAs training course will include the topics which were as per the SSAAT, Andhra Pradesh model.

1.3. Social Audit Process: VSA first checked the documents maintained at Gram Panchayat level and cross verified the details followed by field visit and one day Jan Sunwai/public hearing (One can refer Table-II)

Table- II: Showing Social Audit Process adopted During Pilot Social Audit

Social Audit Processes	Steps
1. Document Verification	2 days
2. Door to Door filed visit	3 days
3. Compilation	2 days
4. Gram Sabha/ Jan Sunwai	1 day
Total	8 days

Source: Social Audit Unit, Sikkim

6. LEARNING

During pilot Social Audit, SAU needs more time to select VSAs and more training time was needed which was not feasible for the entire state of Sikkim as experience from field. Another thing was that expenditure was found high during VSA selection and during training. During field implementation it was found that VSAs were not experience in dealing with implementing agency as VSA are responsible for conducting Jan Sunwai at Gram Panchayat Level. And finding and issues of social audit was not as per the indicator of Social Audit. Ultimate Discussion and meeting with RM&DD pave a new model of Social Audit. After having different meeting with RM&DD, Sikkim Model of Social Audit for MGNREGS was finalised

6.1. MODEL OF SOCIAL AUDIT IN SIKKIM

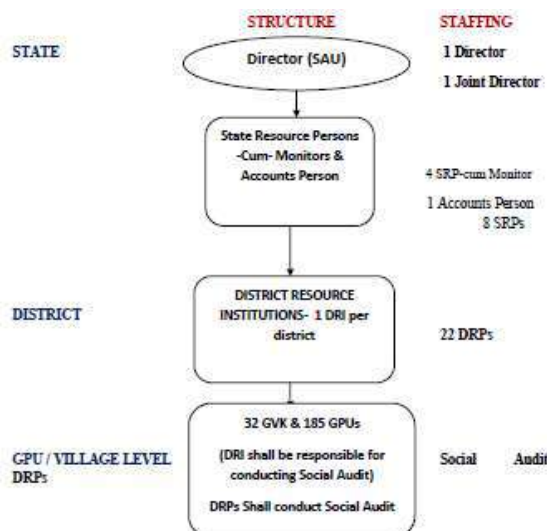


Figure-II: Human Resource Position at SAU-Sikkim (SOCIAL AUDIT UNIT)

6.2. Sikkim has developed two models of Social Audit process for MGNREGA, which in practice is called Intensive and Paired Model. In the Intensive model, all step wise activities would be held for the particular GP by the concern District Resource Institutions (DRI) at a time. The DRI would complete one Gram Panchayat at a time. In Paired Model of MGNREGA- Social Audit process will remain the as intensive model and does not reduce the scope of the Social Audit and Complete the Social Audit in two GP at a time in order to save the resources.



Figure-III Cycle of Social Audit

Sources: Social Audit Hand Book, 3rd Edition, RM&DD, GoS

6.3. Strengthening Social Audit with Innovation:

Social Audit start with Kick off meeting(One can refer Figure-III) at District level with panchayat functionaries and Block officials as only state in the country to conduct kick off meeting with implementing agency before one month of the conduct of social audit at gram panchayat level. During kick off meeting social audit resource person finalised social audit calendar and provide all the checklist of documents which have to be maintained by functionaries at Block, Gram panchayat and worksite supervisor. This initiative was also replicated by different states in other country.

After the conduct of Kick off meeting, social audit resource person visited gram panchayat for document verification. During document verification resource person cross verified all the documents and checking will be done followed by door to door interaction with workers and work site visit. All the finding of work site visit and interaction will be compiled by social audit resource person and presented during social audit Jan Sunwai/Public hearing (Figure-III). All the bills and vouchers are read out in the presence of workers. The Jan Sunwai is attended by BDO cum PO, representative from District, APO, GRS, Panchayats, AE, JE, GRS, line department and public. The Jan sunwai will be chaired by Zilla member of the Territorial constituency. Notification in this regard has been issued by Rural Management & Development Department, Government of Sikkim.

Exit conference is the final exit point of the social audit process(one can refer Figure-III). District Programme coordination is responsible for the organising it. During Exit conference social audit resource per presented the finding of social audit and chance will be provided to the officer who could not attend Jan Sunwai due to his genuine reason. Conduct of exit conference has been replicated by other states as per their state dynamics.

7. CONDUCTING SOCIAL AUDIT AFTER ESTABLISHMENT OF SAU.

After establishment of the Social Audit Unit Sikkim and finalisation of the Sikkim Module of social audit(one can refer Figure-II), it was decided to conduct Social Audit in the state of Sikkim for the financial year 2013-14.Social Audit Unit Sikkim finalised Social Audit calendar for the financial year 2013-14.After the finalisation of the Annual calendar for Social Audit same has been circulated to District Programme Coordinator (DPC) and other implementing agency during Kick off meeting at District level which was organised by DPC.

Social Audit Started with conducting Kick off meeting at four districts of Sikkim before the actual start of Social Audit at Gram Panchayat. During kick off meeting Social Audit team circulated social audit calendar and clearly disseminated information about the process of social audit and required documents which social audit team will verify. With initiation of full flag Social Audit in the state from financial year 2013-14 same has been continued for 2014-15. Details as follows.

Table-III: SOCIAL AUDIT CONDUCTED DURING 2013-14

Sl.No	District	Total No of GPs	Number of GPs covered
1	East	50	24
2	West	55	26
3	South	47	22
4	North	24	18
Total		176	90

Source : Social Audit Unit, Sikkim

Table- IV: SOCIAL AUDIT CONDUCTED DURING 2014-15

Sl.No	District	Total No of GPs	Number of GPs covered
1	East	50	26
2	West	55	29
3	South	47	25
4	North	24	12
Total		176	92

Source : Social Audit Unit, Sikkim

Table- V: SOCIAL AUDIT CONDUCTED DURING 2015-16

Sl.No	District	Total No of GPs	Number of GPs covered
1	East	50	50
2	West	55	55
3	South	47	47
4	North	24	24
Total		176	176

Source : Social Audit Unit, Sikkim

Table- VI: SOCIAL AUDIT CONDUCTED DURING 2016-17

Sl.No	District	Total No of GPs	Number of GPs covered
1	East	50	50
2	West	55	55
3	South	47	47
4	North	24	24
Total		176	176

Source : Social Audit Unit, Sikkim

8. CALL FOR PARTICIPATION

One of the unique features in Social audit is, used of public address system and poster during two days field visit for informing the public about the date of Social Audit Gram Sabha/Jan Sunwai by Social Audit Team. DRPs will be monitored by SRPs during social audit for compliance with the rules.

9. POST SOCIAL AUDIT

9.1. Social Audit Report Submission

Social Audit Unit would prepare 07 copies of Social Audit Report for submission. Social Audit Report will be submitted to RM&DD, District, Block and Office of the C & AG. Soft copy of the reports will be also uploaded in state web portal as www.mgnregasikkim.org.

9.2. Action Taken Report

One of the most important steps for making Social Audit successful is making submission of the Action taken Report (ATR) by implementing agency within stipulated time. After discussion with RM&DD Government of Sikkim regarding to streamline the Action taken Report, it was decided to make it through office circular. On 10/03/2014, RM&DD had issued office circular as Ref.No 13/RM&DD/MGNREGA for making submission of Action Taken Report within 30 days from the date of Exit Conference.

9.3. Monthly Progress Report (MPR)

On monthly basis Social Audit Unit will prepared the Monthly Progress Report (MPR) of all the Action Taken Report received from District and submit to RM&DD and copy of the same is also send to C&AG office. In MPR issues raised are categorically compiled as summary for State, Block and followed by Gram Panchayat level (Table-VII).

Table-VII: Misappropriation of Fund Reported by SAU & Action Taken Report

Financial Year	Number of Gram Panchayat covered	Amount reported misappropriated	Recovery done	FIR Lodge
2013-14	89	9 millions	0.8 millions	00
2014-15	92	4 millions	0.5 millions	00
2015-16	176	7 millions	1 millions	00

Source; SAU, Sikkim as on 15/04/2018

9.4. Follow up on Action Taken Report (ATR)

After the submission of MPR by SAU, initiation of action taken must be done from District Project Coordinator. It has been found that regular follow up has been done from DPC and RM&DD for submission of ATR for issue rose. In some cases show cause notice and explanation letter has been issued. DPC has been issuing memos for recoveries of amount found misappropriated. Till date no FIRs has been lodge against the erring officials since 2013 (one can refer Table-VII).

10. STRENGTHING IMPLEMENTATION THROUGH INPUTS FROM SOCIAL AUDIT

Various weakness of programme was reported in social audit report. In different meeting with RM&DD, Social Audit Unit has provided details input which need to streamline for the proper implementation of the programme. Social Audit team also provides detail inputs in such cases of misappropriated fund. After that RM&DD had notified different notification and circular for streamlining the programme and deter leakages in the scheme. Maximum misappropriation of fund has been reported in material portion as being a hilly state Sikkim has been implementing material intensive works. To strengthen the weak areas government has taken initiative to strengthen following areas.

- Simplifying and standardizing the purchase procedure for Non-Stock Materials under MGNREGA has been done.
- Specifying quality of stock materials in the indents, challan, stock register, bills, Stock keeping of tools and implements, Re-using of tools and implements has been done.
- Maintenance and supervision of Record Keeping under MGNREGA has been strengthen through issuing of different registers for Block, Gram Panchayat and for work site level.

11. TRANSPARENCY AT WORKSITE

During Social Audit it was reported that maximum siphonage of fund was found in material portion. To curb the leakages in material portion and making transparency at work site, RM&DD has came up with a notification of Material Received and Consumed Certificate as Form A and it also clearly delineated powers to workers for checking material received at worksite. The certificate needs to be signed by ward panchayat, mate, Vigilance & monitoring member and 05 workers from the work site after the received of the material.

12. DRIVING SOCIAL AUDIT THROUGH IEC

To make Social Audit a more productive and effective tools Social Audit Unit with support from RM&DD, Government of Sikkim has come with innovative idea of making IEC as part of awareness generation. Initiative has

been taken from the preparation of MGNREHA Social Audit song, Social Audit Hand Book and Poster on roles and responsibilities of workers and Panchayats.

13. OUTCOMES OF SOCIAL AUDIT

After conducting social audit for two financial years in the state of Sikkim. It has brought certain changes in the implementation of the programme and in term of action taken on finding of Social Audit. Such steps were not realised till date after the implementation of the MGNREGS in the state of Sikkim.

- Shifting of public expenditure to “as per actual” rather than “as per estimates”
- Recovery of misutilised amount from erring officer
- Instant delivery of participatory justice
- Enhanced transparency through People centered approach

14. EFFECTIVENESS OF SOCIAL AUDIT IN SIKKIM

Sikkim Model of Social Audit has earned their name in national level. Ministry of Rural Development (MoRD) has prised the implementation of Social Audit in the states of Sikkim. Different States has visited Sikkim to experience Social Audit and same has been shared at different level at national level. Dr,B.B Rai ,Director ,SAU-Sikkim has visited Bhutan as a part of delegation from India as Social Audit Trainer from 3rd to 9th September 2014. Details of delegates visited Sikkim model of Social Audit as follows.

- **Social Audit Team of Himachal Pradesh** experience Sikkim social audit process from 23rd to 28th February 2014
- **Mumbai**, 21st Sept, 2013 at TISS National Workshop, by Dr.B.B Rai, Director, SAU presented Sikkim Modle of Social Audit.
- **Guwahati-Assam**,06th to 12 April 2015 to Social Audit Unit ,facilitate Training for NE States
- **Social Audit team of Assam** got experience of Sikkim model of Social Audit process at Sikkim, 15th to 25th May 2015 by SAU, Sikkim
- **Social Audit team of Himachal Pradesh** again visited Sikkim to get aquatint with Sikkim social audit process from 4th to 09th December 2017

Effectiveness of social audit in the state of Sikkim has been acknowledged by Ministry of Rural Development, Government of India. In the year 2015 on the month of April, representatives of CAG from all the North eastern states has visited Sikkim to witness social audit process in Sikkim. For maintaining transparency in MGNREGA implementation Government of India has conferred MGNREGA Best performing State Award on Transparency and Accountability conferred to RM&DD Sikkim for FY 2015 & 2017.

15. CONCLUSION

Social Audit as a tools to bring Transparency and accountability has long way to go. Only MGNREGA has adopted it as a mandatory part of the implementation. Central Governemnt has been implementing various schemes as National Afforestation Programme and other schemes of the Ministry of Forest & Environment, Schemes of the Ministry of Water Resources, PMGSY (Department of Rural Development),Watershed Development Programmes (Department of Land Resources, Ministry of Rural Development), Ministry of Agriculture and Fisheries and schemes of Ministry of Agriculture and the Nirmal Bharat Abhiyan (NBA) (Total Sanitation Campaign) of the Ministry of Drinking Water and Sanitation, Nation Social Assistance Programme of Ministry of Rural Development and PDS of Ministry of Consumer Affairs, Food & Public Distribution, in this area Social Audit is still a dream. Government should work towards the bringing all the central schemes under the purview of Social Audit as to maintained the transparency in implementation of the programme. As experience from the implementation of Social Audit in MGNREGS, it was found that people are getting empowered through social audit. They were provided with such platform by social audit that no one can suppress their voices. Still all the implementing agency needs to realise the benefits of social audit and its impact at gross root level.



Jan Sunwai/public hearing at Gram Panchayat



Door to Door interaction with job card holder

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