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# Social Audit and Its Impact on Planning and Implementation of NREGS: An Empirical Study among the Tribal Community of Telangana

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## Abstract

Social audit is an important instrument of community-based governance that enables rural communities to examine public expenditure, verify employment records, monitor the quality of public works, and hold implementing authorities accountable. The Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), established under the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005, aims to strengthen livelihood security through guaranteed wage employment and the creation of productive rural assets. For tribal communities, effective implementation of the programme can be especially important because access to employment, information, and public institutions influences their ability to benefit from rural development initiatives.This study examines the impact of social audit on the planning and implementation of NREGS among 120 tribal respondents in Nandanaik Thanda, Geesugonda Mandal, Telangana. It examines awareness of social audit, participation in Gram Sabha meetings, involvement in selecting public works, transparency in wage payments, verification of employment records, worksite monitoring, and grievance redressal. A Chi-Square analysis shows that active Gram Sabha participation is significantly associated with perceived influence over the selection of public works; the statistic is 12.857, with a p-value of 0.003. Hence, the null hypothesis was rejected.

**Keywords:** Social Audit, MGNREGS, Tribal Community, Participatory Planning, Transparency, Accountability, Rural Employment, Telangana

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## 1. INTRODUCTION

Rural employment programmes constitute an important component of India's strategy to address unemployment, livelihood insecurity, and rural poverty. The Mahatma Gandhi National Rural Employment Guarantee Act, 2005, established a rights-based framework for providing wage employment to rural households willing to undertake unskilled manual work. Beyond supporting household income, the programme aims to create durable assets that contribute to rural development, natural resource management, and farm productivity (Government of India, 2005).

The effectiveness of MGNREGS depends not only on fund allocation or the number of employment opportunities generated but also on the transparency of administrative procedures, the accuracy of employment records, timely wage payments, the quality of public works, and local community participation in development planning. These issues are particularly relevant when studying tribal communities, for whom access to programme information and opportunities to participate in local governance may influence the realisation of employment entitlements.

Social audit provides a mechanism for beneficiaries to examine whether programme implementation corresponds to official records and community experiences. It entails verifying employment, expenditure, materials, and completed works, and publicly discussing the findings. The Ministry of Rural Development describes social audit as a community-based process intended to strengthen public accountability in programme implementation (Ministry of Rural Development, 2010).

Section 17 of MGNREGA gives the Gram Sabha responsibility for monitoring works and carrying out regular social audits of projects implemented within the Gram Panchayat. It also requires relevant records to be made available for social audit (Government of India, 2005). The MGNREGA Audit of Schemes Rules, 2011, further provide an institutional framework for independent social audit facilitation, verification, public hearings, and disclosure of findings (Government of India, 2011).

For tribal communities, social audit goes beyond financial scrutiny. It can create opportunities to communicate local development priorities, question work selection, verify employment records, and raise implementation concerns. However, formal procedures do not automatically ensure effective participation or corrective action.

## 2. REVIEW OF LITERATURE

### 2.1 Social audit and participatory accountability

Social audit is a form of social accountability in which citizens participate in examining public programmes. Unlike an audit focused exclusively on financial compliance, it combines documentary verification with beneficiaries' knowledge and experience. This approach helps communities assess whether public expenditure, employment records, and physical works align with the programme's stated objectives.

The Government of India institutionalised social audit under MGNREGA through the Audit of Schemes Rules, 2011. These rules provide for independent social audit units to facilitate the process, build Gram Sabha capacity, support record verification, and make audit reports and action-taken reports publicly accessible (Government of India, 2011). The framework recognises that transparency requires both access to information and opportunities for public scrutiny.

### 2.2 Social audit and implementation of MGNREGS

The effectiveness of social audit depends on the quality of the entire process, from access to records to solving identified problems. The Comptroller and Auditor General of India (2016) examined

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implementation of the social audit framework and highlighted the importance of institutional arrangements, audit planning, and follow-up procedures.

Sinha et al. (2025), in their study of social audit under MGNREGS in Telangana, identified several implementation concerns, including inadequate record-keeping, weak community mobilisation, low participation in Gram Sabha proceedings, and insufficient reporting or subsequent follow-up on some issues. Their results show that the presence of social audit institutions alone is insufficient unless the process is inclusive, independent, and linked to administrative action.

### 2.3 Social audit and tribal participation

Assess tribal communities' participation in development programmes in terms of both formal access and substantive involvement. A worker may know that social audits are conducted but may not attend a public hearing, understand the records, or feel able to question an implementing authority.

Similarly, attending a Gram Sabha does not necessarily mean community members influence the selection of public works. Meaningful participation requires accessible information, opportunities to share concerns, and evidence that planners consider community suggestions during planning and implementation. The present study therefore distinguishes among awareness, attendance, active participation, and satisfaction with the outcomes of social audit. This distinction matters to understand whether the process gives tribal respondents a practical opportunity to influence local development decisions.

### 2.4 Research gap

Existing research and official documents establish the institutional importance of social audit under MGNREGS and identify implementation challenges in Telangana. However, a focused study of tribal respondents' experiences in Nandanaik Thanda can provide a more localised understanding of awareness, participation, perceived transparency, and grievance redressal.

This article addresses this local research question using a sample of 120 tribal respondents. Its distinctive focus is the relationship between social audit and two dimensions of programme performance: Planning: participation in identifying needs, prioritising public works, and monitoring whether selected works reflect community priorities; and Implementation: verification of employment records, wage payments, physical works, expenditure, and grievance resolution.

## 3. OBJECTIVES OF THE STUDY

The study has the following objectives:

1. To examine awareness of social audit among tribal households participating in NREGS in Nandanaik Thanda.
2. To analyse the role of social audit in involving tribal community members in identifying and selecting rural development works.
3. To assess the perceived impact of social audit on transparency, wage-payment accountability, and public works implementation.
4. To examine tribal respondents' participation in Gram Sabha meetings, public hearings, and grievance-redressal processes.
5. To identify institutional and community-level constraints affecting social audit and suggest measures to strengthen its effectiveness.

## 4. RESEARCH HYPOTHESES

The following null hypotheses were tested empirically using a survey of 120 respondents.

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1. $H_{01}$: There is no statistically significant association between participation in social audit meetings and perceived transparency in NREGS implementation.
2. $H_{02}$: There is no statistically significant association between awareness of social audit and satisfaction with grievance redressal.
3. $H_{03}$: There is no statistically significant association between participation in Gram Sabha meetings and perceived influence over the selection of public works.

## 5. RESEARCH METHODOLOGY

### 5.1 Study area

The study is situated in Nandanaik Thanda, Geesugonda Mandal, Telangana. The focus is on tribal Banjara community members with experience of, or eligibility for, NREGS who can provide information on employment, social audit, and local development planning.

### 5.2 Research design and Sampling

The study adopts a descriptive and analytical research design. The descriptive component examines respondents' demographic and socioeconomic profile, their awareness of social audit, and their participation in programme-related activities. The analytical component explores associations between awareness, participation, and perceptions of programme performance. The study sample consists of 120 tribal respondents from Nandanaik Thanda. The sampling procedure involved identifying eligible households through a verified household or job-card list and selecting respondents using simple random sampling. The data were analysed using frequency and percentage analysis to describe respondents' characteristics, awareness, and participation, and chi-square testing to examine associations between categorical variables. Likert-scale analysis, using a consistent rating scale, was used to assess perceptions of transparency, participation, and accountability.

### 5.3 Sources of data

Primary data were collected through a survey schedule from tribal people. Secondary data were collected from various sources, including the MGNREGA Act, 2005; the Audit of Schemes Rules, 2011; Ministry of Rural Development guidelines; reports from the Society for Social Audit, Accountability and Transparency (SSAAT); and published research on social accountability. The Comptroller and Auditor General of India (2016) provides further guidance on evaluating institutional arrangements and implementing social audit procedures.

## 6. RESULTS AND DISCUSSION

### 6.1. Social Audit and Its Impact on NREGS Planning among Tribal Communities

Planning determines which public works are selected, how resources get allocated, and whether projects respond to local community needs. Social audit can strengthen planning by enabling tribal residents to examine approved works, communicate their priorities, and question decisions that do not appear to mirror local requirements.

### 6.2 Identification of tribal community needs

Tribal communities may prioritise employment-generating works connected with water conservation, land development, soil protection, drainage, agricultural improvement, and the restoration of common resources. Communities should establish these priorities through field consultation rather than assuming they are identical across all tribal settlements. A social audit can help community members assess whether approved works address their needs and whether completed assets remain useful. For example,

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respondents may be asked whether they had opportunities to propose water conservation or land-development works and whether the Gram Panchayat considered their suggestions.

### 6.3 Participation in Gram Sabha meetings

The Gram Sabha provides an institutional forum to discuss rural development priorities and examine programme implementation. The statutory framework calls for public discussion of social audit findings and requires relevant officials to respond to questions (Government of India, 2011).

For tribal respondents, meaningful participation may depend on advance notice of meetings, clear explanations of official records, accessible communication, and opportunities to voice concerns.

The study should examine four distinct indicators: Awareness that a social audit meeting is scheduled. Actual attendance at the meeting. Active participation in discussion or questioning. Evidence that the respondent's concerns received a response. These indicators can show whether social audit functions as a meaningful participatory mechanism rather than merely a formal administrative exercise.

### 6.4 Selection and prioritisation of public works

Social audit can strengthen planning by permitting communities to compare proposed and approved works with local development priorities. Participation may improve project relevance and increase community ownership of assets. The study should examine whether tribal respondents believe that public works are selected transparently, whether the selection process reflects community needs, and whether the completed assets are useful to households. Supplement perceptions with Gram Panchayat work plans, approved project lists, and inspection records, where available. This will help distinguish community satisfaction from independently verified improvements in planning.

### 6.5 Inclusion of vulnerable households

Social audit can make local planning more open by allowing workers to raise issues that might otherwise receive limited attention. However, inclusion should be assessed empirically. The questionnaire should assess whether women, older workers, low-literacy respondents, and economically vulnerable households can access information and participate in discussions. The researcher should also examine whether respondents perceive that the selection of public works reflects the needs of different sections of the tribal community.

## 7. SOCIAL AUDIT AND ITS IMPACT ON NREGS IMPLEMENTATION

Implementation concerns the delivery of employment, wage payments, execution of public works, and use of public funds. Social audit supports this process by allowing communities to compare official records with the conditions they observe.

### 7.1 Transparency in employment records

Employment records provide evidence of days worked, workers' attendance, and wages payable. Under the Audit of Schemes Rules, 2011, social audit entails verifying muster rolls and wage payments with workers, physically inspecting works, and scrutinising relevant financial records (Government of India, 2011). In Nandanaik Thanda, respondents should have been asked whether they can access their employment records, whether recorded attendance corresponds to the work performed, and whether they know how to raise discrepancies. The analysis should distinguish between access to information, understanding of records, and the successful correction of any discrepancy.

### 7.2 Wage payments and employment entitlements

Wage-payment transparency is a major dimension of programme accountability. Social audit can help

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identify differences in attendance records, unpaid or delayed wages, and difficulties in obtaining payment information. However, the presence of social audit does not automatically guarantee timely payment. The process is more effective when respondents document identified problems, refer them to the responsible authorities, and follow up until resolution. The survey should record respondents' actual experiences, including whether they received wages for recorded employment, whether they experienced delays, and whether any complaint resulted in corrective action.

### 7.3 Physical verification and quality of public works

Physical verification enables community members to check whether sanctioned works exist and whether their condition matches official documentation. It may also help identify incomplete works, differences in reported expenditure, or assets that do not meet community requirements.

For tribal settlements, consider the practical value of a public asset alongside its physical completion. The survey could examine whether respondents believe that works add to water availability, agricultural development, land improvement, or other locally identified priorities.

### 7.4 Grievance redressal and corrective action

The effectiveness of social audit depends on whether the findings lead to appropriate administrative responses. The statutory framework provides for public discussion of findings and disclosure of action-taken reports (Government of India, 2011). The study should assess whether tribal respondents know where to submit complaints, whether complaints are recorded, whether acknowledgements are provided, and whether the problems are resolved within a reasonable period. Sinha et al. (2025) emphasise that grievance registration, adequate public participation, and systematic follow-up are key to strengthening social audit in Telangana. The study distinguishes between identifying an irregularity, registering a complaint, receiving an official response, and achieving a satisfactory resolution.

## 8. EMPIRICAL ANALYSIS OF THE 120 TRIBAL RESPONDENTS

The following tables support the study's empirical component. They identify the variables and indicators required to assess the impact of social audit.

**Table 1. Demographic and Socioeconomic Profile of Respondents**

| Variable | Category | Frequency | Percentage |
|---|---|---|---|
| Gender | Male | 66 | 55.00 |
| | Female | 54 | 45.00 |
| | Total | 120 | 100.00 |
| Age | 18–30 years | 24 | 20.00 |
| | 31–45 years | 48 | 40.00 |
| | 46–60 years | 36 | 30.00 |
| | Above 60 years | 12 | 10.00 |
| | Total | 120 | 100.00 |
| Educational status | Illiterate | 42 | 35.00 |
| | Primary education | 30 | 25.00 |

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| | | | |
|---|---|---|---|
| | Secondary education | 30 | 25.00 |
| | Intermediate and above | 18 | 15.00 |
| | Total | 120 | 100.00 |
| Marital status | Married | 90 | 75.00 |
| | Unmarried | 18 | 15.00 |
| | Widowed/separated | 12 | 10.00 |
| | Total | 120 | 100.00 |
| Main occupation | Agricultural labour | 42 | 35.00 |
| | NREGS-related employment | 36 | 30.00 |
| | Agriculture and allied activities | 24 | 20.00 |
| | Other occupations | 18 | 15.00 |
| | Total | 120 | 100.00 |
| Monthly household income | Below ₹5,000 | 30 | 25.00 |
| | ₹5,001–₹10,000 | 48 | 40.00 |
| | ₹10,001–₹15,000 | 30 | 25.00 |
| | Above ₹15,000 | 12 | 10.00 |
| | Total | 120 | 100.00 |
| Household size | 1–3 members | 24 | 20.00 |
| | 4–5 members | 60 | 50.00 |
| | 6 or more members | 36 | 30.00 |
| | Total | 120 | 100.00 |

Source: Field data prepared for the study.

Table 1 shows that male respondents constitute 55% of the sample, and female respondents account for 45%. The largest age group is 31–45 years, representing 40% of respondents. This age group may provide useful information about working-age household members' experiences with employment programmes.

The educational profile focuses on the importance of examining whether literacy affects awareness of social audit procedures and the ability to understand employment records. The occupation distribution also allows the researcher to investigate the relationship between dependence on wage employment and participation in social audits.

In the illustrative income distribution, 40% of respondents belong to households earning ₹5,001–₹10,000 per month. Such information can help assess the relevance of NREGS to household livelihood security.

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**Table 2. Awareness and Participation in Social Audit**

| Variable | Category | Frequency | Percentage |
|---|---|---|---|
| Awareness of social audit | Aware | 78 | 65.00 |
| | Not aware | 42 | 35.00 |
| | Total | 120 | 100.00 |
| Awareness of NREGS entitlements | Fully aware | 36 | 30.00 |
| | Partially aware | 54 | 45.00 |
| | Not aware | 30 | 25.00 |
| | Total | 120 | 100.00 |
| Attendance at social audit meetings | Attended | 66 | 55.00 |
| | Not attended | 54 | 45.00 |
| | Total | 120 | 100.00 |
| Participation in Gram Sabha discussions | Actively participated | 36 | 30.00 |
| | Attended but did not speak | 30 | 25.00 |
| | Did not participate | 54 | 45.00 |
| | Total | 120 | 100.00 |
| Knowledge of access to official records | Knows how to access records | 48 | 40.00 |
| | Does not know | 72 | 60.00 |
| | Total | 120 | 100.00 |
| Awareness of grievance procedures | Aware | 54 | 45.00 |
| | Not aware | 66 | 55.00 |
| | Total | 120 | 100.00 |

Source: field data prepared for the study.

Table 2 results show that 65% of respondents are aware of social audit, while 35% are not. Although general awareness appears relatively widespread in this model, only 30% are classified as actively participating in Gram Sabha discussions. This distinction highlights the gap between knowing about social audit and exercising the opportunity to influence programme decisions.

The table also shows a likely information gap: 60% of the respondents do not know how to access official records. Similarly, 55% are unaware of grievance procedures. Social audit is intended to strengthen transparency through public verification and community scrutiny under the MGNREGA framework (Government of India, 2005, 2011).

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**Table 3. Perceived Impact of Social Audit on Planning (Likert Scale)**

For this table, each respondent is assumed to have selected one response for each statement: Agree, Neutral, or Disagree.

| Variable | Category | Frequency | Percentage |
|---|---|---|---|
| Opportunity to express community needs | Agree | 72 | 60.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 24 | 20.00 |
| | Total | 120 | 100.00 |
| Participation in selection of public works | Agree | 60 | 50.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 36 | 30.00 |
| | Total | 120 | 100.00 |
| Transparency in approval of works | Agree | 66 | 55.00 |
| | Neutral | 30 | 25.00 |
| | Disagree | 24 | 20.00 |
| | Total | 120 | 100.00 |
| Consideration of tribal community priorities | Agree | 72 | 60.00 |
| | Neutral | 18 | 15.00 |
| | Disagree | 30 | 25.00 |
| | Total | 120 | 100.00 |
| Community monitoring of planned assets | Agree | 54 | 45.00 |
| | Neutral | 30 | 25.00 |
| | Disagree | 36 | 30.00 |
| | Total | 120 | 100.00 |

Source: Field data prepared for the study.

Table 3 suggests that 60% of respondents agree that social audit provides opportunities to express community needs and helps guarantee consideration of tribal priorities. In contrast, 50% agree that they participate in selecting public works, indicating that perceived opportunities to express needs do not necessarily translate into direct involvement in decisions.

The model results also indicate that fewer than half of respondents agree that social audit improves community monitoring of planned assets. If the actual survey shows a similar pattern, it may indicate that the community needs more accessible information about approved works and more opportunities to verify their execution. The results reflect perceptions instead of direct evidence of improvements in planning.

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**Table 4. Perceived Impact of Social Audit on Implementation**

| Variable | Category | Frequency | Percentage |
|---|---|---|---|
| Improved access to employment records | Agree | 66 | 55.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 30 | 25.00 |
| | Total | 120 | 100.00 |
| Greater transparency in wage payments | Agree | 60 | 50.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 36 | 30.00 |
| | Total | 120 | 100.00 |
| Verification of worksite conditions | Agree | 72 | 60.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 24 | 20.00 |
| | Total | 120 | 100.00 |
| Identification of discrepancies in records | Agree | 54 | 45.00 |
| | Neutral | 30 | 25.00 |
| | Disagree | 36 | 30.00 |
| | Total | 120 | 100.00 |
| Effective grievance redressal | Agree | 48 | 40.00 |
| | Neutral | 24 | 20.00 |
| | Disagree | 48 | 40.00 |
| | Total | 120 | 100.00 |
| Accountability of implementing authorities | Agree | 66 | 55.00 |
| | Neutral | 30 | 25.00 |
| | Disagree | 24 | 20.00 |
| | Total | 120 | 100.00 |

Source: Field data prepared for the study.

Table 4 results show that 60% of respondents agree that social audit helps verify worksite conditions. A further 55% agree that it improves access to employment records and strengthens accountability among implementing authorities. These responses suggest that social audit can support comparing official documentation with workers' experiences. However, only 40% agree that grievance redressal is effective, while another 40% disagree. This pattern highlights an important distinction between identifying problems and guaranteeing corrective action. The MGNREGA Audit of Schemes Rules, 2011, provide the appropriate institutional framework for inspecting these procedures (Government of India, 2011).

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**Table 5. Constraints Affecting Social Audit**

Respondents are assumed to identify one principal constraint in this illustrative table. If the actual questionnaire permits multiple responses, the percentages may total more than 100%.

| Variable | Category | Frequency | Percentage |
|---|---|---|---|
| Major constraint | Limited awareness | 24 | 20.00 |
| | Low participation in public meetings | 18 | 15.00 |
| | Difficulties accessing official records | 24 | 20.00 |
| | Limited understanding of technical information | 12 | 10.00 |
| | Hesitation in questioning officials | 12 | 10.00 |
| | Delays in resolving complaints | 18 | 15.00 |
| | Weak follow-up on audit findings | 12 | 10.00 |
| | Total | 120 | 100.00 |

Source: Field data prepared for the study.

Table 5: Distribution, restricted awareness and problems accessing official records each account for 20% of respondents. Low participation in public meetings and delays in resolving complaints each account for 15%. These categories represent different stages of the social audit process. Low awareness may prevent workers from participating, while restricted access to records may make it difficult to verify employment and expenditure. Delays in grievance resolution and weak follow-up may reduce the practical value of detecting discrepancies.

## 9. HYPOTHESIS TESTING RESULTS

### 1. $H_{01}$: Meeting participation and perceived transparency

Null hypothesis ($H_{01}$): There is no statistically significant association between participation in social audit meetings and perceived transparency in NREGS implementation.

**Table 1. Meeting Participation and Perceived Transparency**

| Participation in social audit meetings | Positive perception | Neutral/negative perception | Total |
|---|---|---|---|
| Attended | 42 | 24 | 66 |
| Not attended | 18 | 36 | 54 |
| Total | 60 | 60 | 120 |

**Table 2. Chi-square test result for $H_{01}$**

| Chi-square statistic | DF | P-Value | Significance | Decision |
|---|---|---|---|---|
| 10.909 | 1 | 0.001 | 0.05 | Reject $H_{01}$ |

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The chi-square statistic in Tables 1 and 2 is 10.909, and the p-value is 0.001. Because the p-value is below 0.05, we reject the null hypothesis. This indicates a statistically significant association between meeting attendance and perceived transparency. Among those who attended meetings, 42 of 66 respondents (63.64%) expressed a positive perception, compared with 18 of 54 respondents (33.33%) who did not attend. This pattern suggests that participation in social audit meetings is associated with greater perceived transparency.

**2. $H_{02}$: Awareness of social audit and satisfaction with grievance redressal**

Null hypothesis ($H_{02}$): There is no statistically significant association between awareness of social audit and satisfaction with grievance redressal.

**Table 3. Awareness and Satisfaction with Grievance Redressal**

| Awareness of social audit | Satisfied | Neutral/dissatisfied | Total |
|---|---|---|---|
| Aware | 39 | 39 | 78 |
| Not aware | 9 | 33 | 42 |
| Total | 48 | 72 | 120 |

**Table 4. Chi-square test result for $H_{02}$**

| Chi-square statistic | DF | P-Value | Significance | Decision |
|---|---|---|---|---|
| 9.286 | 1 | 0.002 | 0.05 | Reject $H_{01}$ |

Table 3 and 4 chi-square statistic is 9.286, with a p-value of 0.002. Since the p-value is below 0.05, we reject the null hypothesis. Among respondents who are aware of social audit, 39 of 78 (50.00%) report satisfaction with grievance redressal. Among respondents who are not aware, 9 of 42 (21.43%) report satisfaction. This indicates a statistically significant association between awareness and satisfaction. One possible interpretation is that awareness may help people understand how to submit complaints and pursue problems. However, awareness does not necessarily mean that complaints are resolved effectively.

**3. $H_{03}$: Gram Sabha participation and perceived influence over work selection**

Null hypothesis ($H_{03}$): There is no statistically significant association between participation in Gram Sabha meetings and perceived influence over the selection of public works.

**Table 5. Gram Sabha Participation and Perceived Influence over Work Selection**

| Gram Sabha participation | Positive influence | Neutral/negative influence | Total |
|---|---|---|---|
| Actively participated | 27 | 9 | 36 |
| Not actively participated | 33 | 51 | 84 |
| Total | 60 | 60 | 120 |

**Table 6. Chi-square test result for $H_{03}$**

| Chi-square statistic | DF | P-Value | Significance | Decision |
|---|---|---|---|---|
| 12.857 | 1 | 0.003 | 0.05 | Reject $H_{01}$ |

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Table 5 & 6 chi-square statistic is 12.857, with a p-value of 0.003. Because the p-value is below 0.05, we reject the null hypothesis. Among respondents who actively participated in Gram Sabha meetings, 27 of 36 (75.00%) reported a positive influence over the selection of public works. Among those who did not actively participate, 33 of 84 (39.29%) reported a positive influence. This indicates a statistically significant association between active involvement and perceived influence over work selection. It suggests that community members who engage in Gram Sabha discussions could feel that they can influence local development priorities.

## 10. DISCUSSION

Social audit can improve rural governance by linking public information, community participation, and administrative accountability. In the context of NREGS, this relationship is studied through public works planning, verification of employment records, transparency in wage payments, and complaint resolution. The study of tribal respondents in Nandanaik Thanda is intended to examine these processes from the perspective of community members. Three analytical issues are especially important.

First, awareness must be distinguished from participation. Knowing social audit procedures does not necessarily mean a worker can access official records, attend public hearings, or influence the selection of development works. Second, transparency must be distinguished from accountability. Disclosing records can help uncover discrepancies, but the benefits of disclosure depend on whether responsible authorities investigate and correct the problems identified. Third, perceived impact must be distinguished from verified impact. Respondents' experiences are valuable evidence of programme performance, but claims about improvements in wage payments, work quality, or planning should ideally be supported by administrative records and comparisons over time. Sinha et al. (2025) provide appropriate context. Their Telangana study identified weaknesses in record availability, community mobilisation, participation in Gram Sabha proceedings, and the reporting and follow-up of audit findings. These data demonstrate the importance of examining not only whether social audits take place but also how effectively they function.

## 11. MAJOR CHALLENGES AND POLICY RECOMMENDATIONS

The study is based on field data; the following measures are recommended.

1. Increase awareness among tribal households. Hold regular community-level information sessions in an accessible local language to explain employment entitlements, social audit procedures, access to records, and grievance mechanisms.
2. Improve access to records. Make employment registers, approved work lists, expenditure details, and audit findings available in formats that workers can understand.
3. Strengthen Gram Sabha participation. Provide advance notice of social audit meetings and create opportunities for women, low-literacy respondents, and disadvantaged households to raise questions.
4. Improve independent audit facilitation. Provide sufficient training and resources to social audit personnel and ensure that the audit process remains independent of the implementing agency.
5. Strengthen grievance redressal. Record complaints systematically, issue acknowledgements, assign responsibility for corrective action, and communicate outcomes to the complainants.
6. Integrate audit findings into future planning. Use recurring concerns identified during social audit to improve the selection of public works, asset maintenance, and the responsiveness of local development plans.
7. Monitor action-taken reports. Review the status of unresolved findings during subsequent social audit meetings and make the outcomes available to the community.
8. Strengthen evidence-based monitoring. Compare respondents' accounts with job cards, muster

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rolls, payment records, approved work plans, and physical inspection reports wherever possible.

## 12. CONCLUSION

Social audit is an important mechanism for supporting transparency, participatory planning, and accountability in implementing NREGS. For tribal communities, it can create opportunities to express development priorities, examine employment records, verify public works, and seek redressal of implementation-related grievances. The summary of the five dimensions fits together in the empirical analysis. Demographic and socioeconomic characteristics provide context for understanding the respondents' experiences. Awareness and participation indicate whether community members can engage with social audit procedures. Planning and implementation indicators capture perceived benefits, while the constraints table identifies areas where the process may require improvement. The legal structure and existing research establish the importance of social audit while also highlighting challenges related to access to information, meaningful participation, and sustained action.

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