



Is Social Audit Effective Under MGNREGA? Findings From A Survey

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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 make official accountable in discharging their responsibilities. It was with this aim of aiding people's struggles that NREGS—a law unlike other schemes, has in built provisions for social audit. Unfortunately, we witness more things to weaken the process and make it one more exercise at the gross root level. Who must be authorized to do an audit, how best it can do independently? What role the NGOs have in this process and how social audit machinery is working? Are all those questions to be examined in this junction? Working hand-glove with the contractors, the officials reportedly made fake entries in the books that recorded the tasks performed and wages paid and charged the government much more than was actually paid to workers, thus misappropriating public funds. Within this accounts of objectives study is to explain the process and the system of Social Audit in the operationalisation of NREGS at the gross root level in the district of Bellary. The process of the audit itself should act as a process of capacity building to the villagers. Corrective actions have to be initiated immediately on receipt of the report of the Social Audit. In addition to Gram Sabah, Ward Sabah in Karnataka also is recognized as the foundation stone around which decentralized governance in the rural areas is organized in the country. This necessitates further clarity at the conceptual level coupled with continuous efforts towards capacity building at various levels. It is against this background that Government of Karnataka has prescribed institutional mechanism and methodology for conducting the social audit.

Key Words : MGNREGA, Social Audit, Institutional

Introduction

Social Audit was introduced in 1950s in Europe and the USA and now is being widely applied in India. Social Audit is based 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. A social audit 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.

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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 make official 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 in built provisions for social audit. Unfortunately, we witness more things to weaken the process and make it one more exercise at the gross root level. who must be authorized to do an audit, how best it can do independently? What role the NGOs have in this process and how social audit machinery is working? Are all those questions to be examined in this junction?

The process of social Audit: An overview

Social Audit through Public Hearings

This method is the outcome of the right to information movement in India led by the Mazdoor Kisan Shakti Sangathan (MKSS), or the Organization for the Power of Workers and Farmers, Interestingly; this movement did not start as a right to information movement. It was born out of an agitation for minimum wages in rural Rajasthan spearheaded by three social activists, who later founded MKSS on May Day in 1990. It was during their campaign for payment of minimum wages, started in 1988, that the group realized that unless government accounts and records were made available to people for scrutiny, government officials would continue to deny payment of minimum wages. Working hand-glove with the contractors, the officials reportedly made fake entries in the books that recorded the tasks performed and wages paid and charged the government much more than was actually paid to workers, thus misappropriating public funds. When caught, by people and official enquiries, these officials tried to suppress evidence and cover up defalcation using all kinds of means. It was to counter such attempts to cover up malfeasance that the innovative idea of holding a jan sunwai or public hearing was born. The term jan sunwai is taken literally and it implies that the power, legitimacy and sanctity of the forum will emanate from the people-not any judge or panel' and that it is a gearing and not a court or agitation body. The decision of the assembled collective to pose a certain set of question would determine the guilty. It puts to shame those government officials who, in connivance with suppliers and contractors, have made money illegally from public works. They are asked to return the missing money back to the people. The social audit is therefore the process of vigilance and monitoring kept by the society to ensure that the public money is being spent in the most prudent way adhering to all the stipulated guidelines. The major principle that guides the social audit is that it should be done by the society itself. The society should be helped by the trained people. The process of the audit itself should act as a process of capacity building to the villagers. Independent people who do not implement the scheme should help the Society in conducting the social audit. There should be mechanisms to address the grievances that come out as a result of the social audit. The findings of the social audit should be taken seriously by the administration. Corrective actions have to be initiated immediately on receipt of the report of the Social Audit.

In recognition of the need for promoting civic participation, accountability and transparency at the Gram panchayth level, Social audits have been legalized (Ministry of Panchayth Raj 2006-07) in first eight states of Assam, Gujarat, Jammu, Kerala, Rajasthan, Sikkim, Diu Daman and **Karnataka**. Provisions have been made to review the progress of NREGS by Gram Sabah. In addition to Gram Sabah, Ward Sabah in Karnataka also is recognized as the foundation stone around which decentralized governance in the rural areas is organized in the country. Principle Accountant General Karnataka D J Bhadra once said that Karnataka was the first state in the country to take up auditing of Gram Panchayth through CAG also. Sec 17 of the NREG Act makes it mandatory to conduct social audit for all the activities under the scheme. The Operational Guidelines explain this as a continuous process. Though social audit has been conducted in many of the Gram Panchayats during the last three years, it cannot be claimed that all the GPs are aware of the finer details of the social audit. Various decisions of the state government to streamline the implementation of NREGA have ensured that the works are being taken up in all the GPs of the state. This necessitates further clarity at the conceptual level coupled with continuous efforts towards capacity building at various levels. It is against this background that Government of Karnataka has prescribed institutional mechanism and methodology for conducting the social audit.

Objective

- ♦ The objective of the study is to explain the process and the system of Social Audit in the operationalisation of NREGS at the gross root level in the district of Bellary.

Rationale of the Present Study

Six of Karnataka's 30 districts (earlier 5 districts during first phase) were included in the second phase of 130 backward districts where the NREGA was extended across the country. Bellary was one of them. Moreover, Bellary is one of the more deprived districts of North Karnataka as reported by the High Power Committee For Redressal of Regional Imbalance 2002. Besides, rationale for this present paper appears to have emerged out of the non-availability of the **Social Audit** study to reflect the accountability answerability and transparency of NREGA implementation in the process of providing livelihood security to the rural masses in the Bellary district.

Methodology of the Study

In this study the focus was on the opinions of the NREGS workers primarily and concerned elected members who have a direct role in the social audit process. In order to collect and gather primary data, field observation and structured questionnaire survey methods were employed. In addition, information was also collected through discussions and interviews with gross roots level beneficiaries through focus group discussions. The survey was conducted in two talukas; Bellary and Siriguppa in July-Aug 2011. This selection of talukas is based on the following overarching parameters :

- 1 Must be conducting Social Audit, this is to allow at least two social audit for an objective analysis.
- 2 must have enquiry on delay/misappropriation of funds.
- 3 Must have submitted Anupalana varadi after social audit /action taken report.

From each taluka, two Gram panchayths are selected based on the same criterion. Households [HHs] who are beneficiaries of NREGS and crossing the 10% participated samples at the social audit under Gram sabhe forum are randomly selected. Totally 128 beneficiaries who were both NREGS benefitted and participated in social audit Gram Sabhe were selected covering illiterates 59% and 62% in Bellary and Siriguppa Talukas respectively as shown in Table 1.2.

Table : 1
Households covered in the study

Sl No.	Talukas	No of HHs covered in Survey (participants of social audit)								
		Male				Female				Total
1	Bellary	Sc	St	Others	Total	Sc	St	Others	Total	Grand Total
		10	14	11	34	3	6	10	19	54
2	Siriguppa	11	12	15	38	6	15	15	36	74
		21	26	26	72	9	21	25	55	128

Source: field data.

Overview of the Study Area

Geographical Location of the Districts

Bellary, the more deprived district of Karnataka. Bellary district is spread from southwest to northeast and is situated on the eastern side of Karnataka state. The district is 15° 30' and 15° 50' north latitude and 75° 40' and 77° 11' east longitude. This district is bounded by Raichur district on the north, Koppal district on the west, Chitradurga and Davanagere districts on the south, and Anantapur and Kurnool districts of Andhra Pradesh on the east. It comes under the administrative control of Gulbarga division and development jurisdiction of Hyderabad -Karnataka Development Board, Gulbarga. It covers an area of 8450 sq/Km. which constitutes 4.5 percent area of Karnataka.

Institutional set up for Social Audit at Village level

The social audit has to be conducted at each stage of the implementation of the NREGS. The major agency for Social Audit and Vigilance in the village will be the Vigilance and Monitoring Committees. There will be VMC for each village. If the GP or the Gram Saba thinks fit, there could be more VMCs either for each ward or for each work. The VMC shall be selected by the Gram Sabha. The composition of the VMC will be as follows.

Member of the GP from the village (Chairperson)
(Senior most member if there are more members)

Other members of the GP

1. Two representatives of registered labourers who have worked under NREGA.
2. Two representatives from the Self help groups working in the village. All members of the VMC should be the permanent residents of the village, along with VMC, other machinery is also working.

The System of Social Audit

During 2010-11, at the national level 3, 27,655 social audits have been conducted as shown in table 1.1. On which 4327 actions have been initiated. Karnataka performance is also note worthy, where 2666 minutes of meeting recorded by covering 92% of Gram Panchayath against 156325 at the national level. At present, there are 30 District Social Audit coordinators and 204 Taluka level social Audit coordinators are working in the state. Abdul Nazir Sab State institute Rural Development, **Mysore** has taken the responsibility of training the Social auditors. Totally 189 criminal cases are booked against officials and others in Karnataka on the basis of social audit {The Hindu 27th oct 2011}. As per 2011-2012 calendars of events 4769 Social Audits are targeted to conduct in the state. There is a pressure on Government of Karnataka to set up independent Directorate of Social Audit. Panchayth Raj minister has assured to send delegation to Andhra Pradesh to study its success.

MGNREGA in Karnataka: Birds Eye View

The scheme has been implemented in Karnataka since 2006. Now it covers all 30 districts of the state. The objective is to ensure livelihood and food security by providing unskilled work to people through creation of sustainable assets. The first phase of NREGS was launched in February 2006 in Bidar, Gulbarga, Raichur, Davangere and Chitradurga. The second phase commenced in April 2007 in six districts under distress — Belgaum, Chikmagalur, Hassan, Kodagu, Shimoga and **Bellary**. In the 2010-11 total 1097.84 lakhs person days generated in Karnataka. A total of 22.024 lakh households have been provided employment under this scheme. Out of which women comprise 46.04% and SC/ST a total of 26.42%. Karnataka has witnessed considerable achievements during the implementation of the scheme. These achievements can be linked with ensuring wage payment to NREGA workers through Bank and Post office accounts. Considerable achievements have been made in the financial inclusion of NREGA workers. Action has also been initiated to sign the MOU with Department of Posts. To ensure transparency and to avoid middlemen payments of wages to NREGA workers are being made only through banks and post office accounts since inception of the scheme. However, initially there was a perception that the momentum was slow in districts where farmers were in distress. The scheme improved a lot and made further many changes.

MGNREGA in Bellary: General Observations

Bellary lies in the North Eastern part of Karnataka. Bellary is a drought prone district with a large number of marginal farmers and agricultural labourers. The district is one of the more deprived districts in Karnataka (HPC FRRI 2002). It experiences high distress migration due to failure in agriculture. In such a situation, an act like NREGA has potential to transform the face of the rural economy. NREGS was introduced in 2007-08 and process of Social Audit was started in November 2009. The district, consists of seven taluks, has achieved spectacular progress in its implementation in recent times to the point that Bellary district now stands in, during 2010-11, 5th position in expenditure incurred under the programme and 10th position in terms of generation of person days.

Review of Literature

The NREGA programme was in operation in India from 2006 onwards. There are few studies on the aspect of Social Audit on NREGA programme in India in general and in Karnataka in particular. Some important earlier studies also reviewed are Employment Guarantee Inaction by Jean Dreze (2006), Krishna Moorhty's study (2006) Employment Guarantee and Crisis Response, BA Singh (2006) Rural Employment No Guarantee yet, Surekha's study (2006) on gearing villages up for entitlements, had discussed the importance of the concept of EGS.

Kannam KP (2005) thinking Guarantee to Human Development, the study of Menon. A.V.B. (2005) on A note on NREGS, Employment Guarantee shield by Pamela (2005), the study of Gaiha and Rahgav (2005) from work force to poverty Alleviation are mainly focused on how the programme is implemented and they are mainly concentrated on the loopholes of the EGS programme at various stages in all over the country.

Table 2
Social Audit report for the year 2010-11

Sl. No.	State/ District name	Total District	No. of District Started Social Audit	Total GP	No. of Panchyat Covered	No. of Social Audit	Issue Raised and action taken	Verification Of Documents	Greivence Submitted and action taken
1	Bellary	--	----	189	177	263	151	149	0
2	KARNATAKA	30	30	5630	5153	6442	2624	2913	21
3	All India level	628	544	248457	190015	327655	156956	81068	4327

Source: www.nrega.com [accessed on 26-10-11]

Sohini Paul's report (2008) concentrated strengthening grassroots democracy through the NREGA and the Right to Information Act. Two years of NREGA: The Road Ahead by Pramathesh Ambasta, P.S. Vijay Shankar and Mihir Shah (2008), studies show why NREGA has raised expectation like no other development programme and how it can and must be made to deliver on its massive and unrealized potential. The study identified under staffing, delays and administration, lack of peoples planning poor quality of works, inappropriate wage rates, mockery of social audit etc.

The Report (2008) by Soweaj Pragati Sahayog concentrated on the field issues of NREGA regarding partners of the National Consortium of CSOs. The Social Audit in Andhra Pradesh (2007) by Aakella and Sowmya studied the process and the implementation of social audit under NREGA in A.P. This pointed out initial problems of the process. The study of Arora S.C (2008) analysed the Good Governance and Panchayati Raj, focused on the role of Panchayati Raj Institution in the implementation of NREGA. The public accountability and transparency in employment programmes was studied by Godbole in (2008) and also explained how best it can be made accountable through social audit.

The document of Dreze & Khera has studied the loopholes in the implementation of NREGA scheme in India. An Evaluation study of the NREGS in vijianagaram district is a study by G. Ramachandrudu and others found that the NREGS workers are earning an annual income of Rs. 17.872. The study shows that a considerable reduction happened in migration, 47, per cent of the workers are female, and all the castes are involved in NREGA works. The study also revealed that muster rolls are promptly maintained and 85% of the respondents are satisfied with NREGS. Similarly the study focused on social audit, asset creation and also their loopholes in the NREGA programme.

In this context, the present study after reviewing the earlier studies, uses the most suitable methodology with clarity in analyzing the process and the system of social audit in the Bellary district.

Process of Social Audit in Bellary

The actual process of Social Audit was started during 2009-2010 in Bellary district. There are seven talukas in the districts as shown in Table 1.2. Only 4 Taluk Social Audit coordinators are working along with one district Social Audit coordinator in the Bellary district. They are appointed by Abdul Nazir Sab State Institute of Rural Development Mysore. Still Kudligi, Sondur and HB halli do not have any social audit coordinators, presently Nodal officers from ZP are looking after the social audit process in these talukas

Picture Emerging from Field Survey

Table 3
Targets and Achievements of Social Audit

Sl .No	Name of Taluk	No. of GP's	Total target	Social Audit Conducted	
				2009-10	2010-11
1	2	3	4	5	6
1.	Bellary	40	80	40	51
2.	Hadagali	24	48	24	36
3.	H.B.Halli	22	44	16	33
4.	Hospet	23	46	20	31
5.	Kudligi	33	66	26	25
6.	Sandur	21	42	18	Nil
7.	Siriguppa	26	52	26	01
Total		189	378	170	177

Sources: ZP NREGS cell BELLARY

It is clear from the table 1.3 that no taluka has been able to reach the target. During 2009-10 only Bellary Hadagali and Siriguppa are able to conduct only one Social Audit during the whole year. During 2010-11, Hadagali with social audit coordinator and H B Halli without social coordinator were able to reach 75% of the target. Sondur specially made no efforts in this regard. It is a mining area and least performing, comparing to other talukas, both in terms of expenditure on NREGS, employment generation for the last four years to be examined carefully.

Table 1.4 reveals the major findings of the social audit teams in the last three years. As evident from the data it is observed that Without work -payment made is a major complaint that nullifies the very objective of asset creation of NREGS. This led to the criminal case booked of course against officials and many agitations are held against officials (Bellary in Aug 2010). For all mishappenings GP secretary/PDOs— recently the concerned were reported to be made responsible. Are there not any other hands involved? Whether Work Order/ Completion Reports are not examined by the VMC before signed?. What is the role of higher authorities in such a situation has to be examined carefully. After Mandakini (PDO)-suicide case at Gulbarga recently, the tension between the Officials and Gram Panchayth members continued even after the assurance ,to safeguard the interests of PDOs, made by the RD & PR Mnister Government of Karnataka. Therefore there has to be a fundamental change in the way the Gram Panchayth function, if they have to work without being harassed, the concerned elected representatives should be made accountable for the decision and action taken by the GP and the funds spent. Right now PDO only are made responsible for

this. Hence it appeared that whenever fund misuse is reported, senior officials usually take action against only PDOs and elected representatives go untouched. Usually all documents are signed by the concerned PDOs, and they will be produced in court if there is any enquiry into irregularities. Since elected representatives do not sign any financial documents, claiming no responsibilities, they continue to harass PDOs as felt by the PDOs association {29th oct 2011 The Hindu}. As such it appears that it is the small vehical usually gets more damaged in the big accidents.

Table : 4
Major Findings of Social Audit Teams During Each of the Last Three Years Talukawise

Sl. No.	Name of Taluk	Findings	Actions/progress	Total amount of funds misused[Rs]
1	2	4	6	7
1	Bellary	Payment made for incomplete work,	Enquiry in progress	173229
2	Hadagali	Without work payment made Excess job card issued,	Enquiry in progress	533228
3	Hospet	Without work payment made, Work allocation 3 stages photos not submitted.	Enquiry in progress	150000
		Incomplete work but payment made fully,	Enquiry in progress	100000
4	Siriguppa	Work allocation 3 stages photos not submitted, Without work payment made	Criminal case booked	708400
		Without work payment made,	Criminal case booked	12000000

Sources: compiled from ZP and field data

Some of the facts about two selected talukas progress after social audit are presented in the form of the following table 5 below

Table :5
Progress after Social Audit to Selected Talukas

Sl No.	Talukas	Amount of fraud detected	Recovery percentage
1	Bellary	173229	Nil
2	Siriguppa	12708400	56

Source: field survey as on 26 JU 2011

After collecting the primary data a SWOT analysis has been conducted, the following is the result of this SWOT analysis.

Strengths of social Audit

1. Updating the information on NREGS both at the Gram Panchayth and MIS level, for the sake of social Audit by the Gram Panchayths to place before Gram Sabhe.

2. Social Auditors coordinators are able to educate to some extent at least in the gram Sabhe, on those issues of entitlement, which are base for the success, involved in Nregs Exmpl; Why delayed in issue of job cards and guaranteed 100 days of employment, unemployment benefit etc. More than 80% of beneficiaries in both the Talukas heard for the first time on different {learnt} provisions of the Act.
3. Wage seekers irrespective of their socio-economic conditions united while questioning the authorities on the delayed payments. {at Kappagal Gram panchayth during Gram Sabha}
4. This led to the involvement of local organizations in questioning the local authorities in support of wage seekers as found in the Bellary talukas Gram Panchayth.
5. Nominal Mustor Roll is thoroughly examined by the gathered people in the gram sabha in both the talukas, which is the base for the success of the Nregs payments.
6. Implementing machinery slowly disinterested in implementation of MGNREGS and due to fear to be questioned in future Gram Sabhes as felt by beneficiaries.
7. Overall involvements of PRIs is satisfactory although no cent percent presence of Gram Panchayth members in both the taluka in the Gram Sabhe

Weaknesses

1. Awareness is less among Workers on their entitlements and generally low among gathered people on different entitlements under the act.
2. Most of the workers discussed the only delay in their wage payments. There are many more things to discuss.
3. Beneficiaries have very little knowledge about unemployment allowances, compensation in case of delay in wage disbursement, extra wage for distant works etc.
4. The level of awareness in all the aspects discussed above is less in women members than the men.
5. The data collected during the survey shows the poor status of vigilance and monitoring of works by the panchayth representative. Few members of GP/VMC/SAC are not attending the Gram Sabhe and high absence comparatively in Siriguppa Taluka Gram sabhes.
6. Surrounding villages of the concerning Gram Panchayth have no knowledge of date of Social Audit in both the talukas.
7. Workers are not able to cross check their muster rolls and job cards entries.
8. In Bellary district all the GPs have internet facility, due to inadequacy of the communication infrastructure GP officials has to shuttle between the Taluk Headquarters and the GP office every day.

Opportunities

1. Civil society could play important role in awareness generation about Social Audit.
2. Greater use of technology/video recording to infuse more transparency, accountability during Gram Sabhe.
3. Social Audit machinery should be delinked from the ZP otherwise they control and direct their functions.
4. Permanent and independent social audit machinery will be more fruitful.
5. Muster Roll and Job cards must be reader-friendly, which helps to disclose everything in the Gram Sabhe
6. Training programmes for the competencies required for effective planning, public disclosure, use of RTI act and Social Audit etc. Even improving Communication infrastructure in village also help in this direction.
7. There is a need to enhance understanding among the workers {and officials} on the link between work accomplished and the payments. Though issue raised in Gram Sabhas,

but many times not clarified, as found in survey. This is important as MGNREGS envisages 'piece rate wage payment, which means wages are paid according to the quantum of work accomplished.

Threats

1. The very sorry status of Social Audit coordinators is that they are pressurized to write Anupalana Varde / Action Taken Report for the faults found by themselves in the Gram Sabhe.
2. It has become very mechanical /and routine to conduct such social Audits.
3. Village social auditors are not at all appointed, to monitor the audit process.
4. It is found that no Gram Sabhe had done social auditing of shelf of projects under NREGS. No serious matters discussed other than delay in wage payments.

Summary and conclusions

National Rural Employment Guarantee Act (NREGA) 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. The need for social Audit arises in view of examining the expenditure of that programme incurred is whether commensurate with the quality and quantity of assets created or any misappropriation of public funds etc. Social audit aims to supplement and not supplant. This enhances the possibility that development expenditure is directed towards people -determined priorities and that leakage of resources is checked. Overall objective of social audit is to empower through better participation in the decision making as well as monitoring the implementation of the activities by way of ensuring better quality works. Empowering Gram Panchayths, keeping in view the present pressure in Karnataka, by making elected representatives accountable for their actions will not only ensure economic development but also bring relief on the overburdened officials.

The study strongly feels that social auditors must be independent from the implementing agency. It should be delinked from the ZP authorities. To be more effective, they must have the right to seek clarifications from the implementing agency about any decision making, activity, scheme, income and expenditure incurred by the agency. The study also stresses that social auditors must be well paid.

A hindrance to social audit is the lack of awareness among the community as well as officials on the steps and process to be followed and same needs to be addressed immediately. Anupalana varade /action taken Report should be made available to all in the next Gram Sabhe. Instead of becoming a postmortem exercise it should act as a preventive mechanism to check the wrong doings of the system.

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