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ABSTRACT

In India several poverty alleviation programmes for providing wage employment to rural people are in operation. These are part of rural development programmes, which the governments have initiated since the dawn of the community development, which was later changed to broad based rural development. The Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is one of the several wage employment schemes in operation in India, which are being implemented both by the Central and State Governments. The scheme provides secure livelihood to rural people which would reduce the migration of the rural labor, which is the main input for the agriculture sector. It is often felt that the schemes in operation are not being implemented in full complement and several reports of performance audit of these schemes are in place. The paper examines the bottlenecks, such as administrative organization, technical support, more emphasis on financial control and bureaucratic attitude etc., and addresses them as pathological issues. It makes suggestions for improving the administrative practice for the effective implementation.

KEYWORDS: Rural Development, Wage Employment Schemes, MGNREG, Administrative Barriers.

INTRODUCTION

The wage employment schemes in vogue in India since 1962 have become one of the main planks of rural development. This is because primarily, India is an agrarian society with large portion of its rural population comprises, agricultural laborers, weaker sections and landless people's whose livelihood depends upon wage employment and is the main source of income of majority of rural people. In essence, providing employment has become one of the Government policies as strategies for implementing programs of rural development. This strategy ensures inclusive development in the rural areas and along with this and several other schemes in operation provide livelihood facilities for the sustainable development.

THE PROFILE OF MGNREGS

The Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) is a major employment programme aimed at giving employment to rural people. It provides livelihood security to rural people, at the same time minimizes the migration of rural population. This programme is administered as per the MGNREG Act. The operational guidelines and rules are issued to implement the scheme. It is a demand-driven programme. Being a centrally sponsored programme, the center and the state share at the ratio of 90:10. Wages component is fully borne by the Government of India, whereas, material component is borne by the Central and the State Government in the ratio of 75:25.

The Programme aims at providing at least 100 days of guaranteed wage employment. The unemployment allowance is paid in case employment is not provided to the registered laborers. The employment works offered to registered laborers,

comprises taking up works pertaining to water conservation and water harvesting, drought proofing, construction of irrigation canals, renovation of traditional water bodies including desilting, land development and rural connectivity works like all-weather roads. The works aimed at flood control, sub-surface irrigation and drainage in water logged areas are also included in the programme. In order to ensure effective inclusive development works like extension of irrigation facility to SC/ST households, beneficiaries of land reforms, Indira Awas Yojana can be undertaken.

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PERFORMANCE AUDIT REPORT

The Comptroller and Auditor General of India conducted performance audit on the implementation of the MGNREGS for the period from April 2007 to March 2012. This Report reveals pitfalls and shortcomings in the administration of the MGNREGS. Further, the Report says that "significant decline in the per rural household employment generation in the last two years. The per household employment declined from 54 days in 2009-10 to 43 days in 2011-12. There was also a substantial decline in the proportion of work completed in 2011-12....." (http://www.cag.gov.in/sites/default/ files/audit report files/Union Performance Civil Development Ministry Rural _6_2013.pdf)

The Report explicates that the twin objectives of (a) providing short employment on public works to unskilled laborers and (b) durable assets created by these works were expected to generate second-round of employment benefits as an offshoot of infrastructure created have not been achieved.

Providing wage employment to needy rural people is marginal. Likewise, performance in building rural assets and infrastructure is far below from expectation, if not totally failure.

The poor performance of the MGNREGS exhibits symptoms of bureaucratic pathology. Public bureaucracy which is the main instrumentality in realizing objectives of the MGNREGS is plagued with its latent and manifest ills and weakness.

BUREAUCRATIC ISSUES-A REVIEW

Bureaucracy suffers from many structural and functional drawbacks. Many studies abound on the bureaucracy reveals its deficiencies and disadvantages. Robert K. Merton's 'displacement of goals - wherein means becomes an end' is a classic criticism on bureaucracy.(Merton, 1968, p 253) Philip Selznick rejecting Weberian emphasis on formal structure pleads for the study of informal structure. (Selznik, 1943, p47-54) Alvin Gouldner advances the thesis that bureaucratic techniques produce their own reaction which most of the time are dysfunctional.(Gouldner, 1948,p 25-35) Peter Blau a hardened critic of Weber advocates role of informal aspects of organization.(Blau, 1954) Michel Crozier terms bureaucracy as one of vicious circles which cannot correct its behavior from its error. Joseph la Palmobera lists organizational defects, i.e., actual defects such as wasteful and inefficient procedures, confusion in assignments, bad morale, corrupt behavior, inadequate reporting. Further, defects hampering achievement of goals like, inadequate coordination and feedback, inadequate review and evaluation, defective ends and means relationship.(Crozier, 1954, p206) In the Indian context, "the bureaucracy is not an autonomous class but a surrogate class; it puts on the mask of Weberian structural formalism and behavioral neutrality. But in reality, far from being neutral and rural bureaucracy, it bends the rules with alacrity to serve the vested interests, which is a way of serving its own interests." (Bhattacharya, 2003, p206) Public bureaucracy failing in effectively implementing rural development strategies and programs has contributed to the 'structural violence' in the society.(Gupta,2012) Indian Bureaucracy being in this kind of framework obviously performed dismally in delivering wage oriented strategies in rural development envisaged in previous decades thereby not much impact is seen on the ground. The reasons for this are: (Venkataiah, 2008, p850-865)

- i. Lack of manpower planning;
- ii. Priority to non-productive works;
- iii. Selection of schemes without proper examination;
- iv. Supply of poor quality of food grains;
- v. Undertaking works on political consideration and *ad hoc* basis;
- vi. Lack of serious effort to provide continuous employment to the beneficiaries;
- vii. Lack of provisions for the maintenance of assets;
- viii. Delay in undertaking the schemes and consequent non-completion of works;
- ix. Payment of low wages to the workers;
- x. Employing the laborers from outside the village concerned;

xi. Lack of committed administrative officers; and xii. Corruption, wastage of money and resources.

The MGNREGS has tried to overcome most of these inadequacies in operationalizing wage employment strategies. The paper discusses the bureaucratic pathologies in the administrating MGNREGS with reference to Karnataka. The findings of CAG Report on Performance Audit of MGNREGS, 2013are used to analyze the bureaucratic pathologies. All the figures pertaining to MGNREGS are from CAG Report, 2013. Wherever other figures are used they are duly acknowledged. The Report is based on the sample size in Karnataka consisting of 8 districts, 16 talukas and 157 gram panchayats.

The Annexure -1 gives the list of eight districts and 16 talukas covered in the Report.

Table 1: List of eight Districts and related Talukas

Sl No	Districts	Talukas
1	Bellary	Hospete, Kudligi
2	Bijapur	Muddebihal, Sindagi
3	Chamrajnagara	Chamrajanagara, Kollegala
4	Chikballapura	Bagepalli, Gudibande
5	Gadag	Naragund, Shirahatti
6	Hassan	Belur, Hassan
7	Raichur	Devadurga, Lingasugur
8	Shimoga	Hosanagar, Sorab

Ten works from each gram panchayat and 10beneficiaries were selected for the audit. The sample was selected using stratified multistage sampling design. The district, taluka and works were selected by simple random sampling without replacement. The gram panchayats were selected on probability proportional to size without replacement. Beneficiaries were selected using systematic random sampling.

ADMINISTRATIVE ORGANISATION AND PITFALLS

The MGNREGS is implemented by the gram panchayat at grass root level. The administrative hierarchy is long-one starting from the Central Government to the village level panchayat unit. In the State Government, state secretariat, the zilla panchayat at district and taluka panchayat at taluka level are administrative units involved in administrating MGNREGS. The Central Government is a major funding and policy prescription agency while the State Government and sub-state level units are basically implementing, supervising and monitoring units.

The gram panchayat is a basic unit of implementation. Taking into consideration of the labour budget, it prepares labour and works plan. The departments such as agriculture, horticulture, road (panchayat engineering) and watershed help in preparing the plan for executing the MGNREGS works. There are guidelines on the extent of these line department works are undertaken. For instance, 20% forest, 20% road and so on. Gram Sabha approves the plan and it is sent to the zilla panchayat for the necessary scrutiny and concurrence. With the zilla panchayat's approval, the plan is implemented in the village level. At the block level, taluka panchayat consolidates all plan and works.

Since the gram panchayat is a basic unit of administering the MGNREGS, the primary responsibility and accountability of the programme rests on it. The Panchayat Development Officer (PDO) and the President of gram panchayat are the key functionaries in the execution of all MGNREGS works. The village/block level line functionaries assist in implementation of the programme. They provide technical assistance and do check measurement of works executed and write the critical measurement book (MB). For instance, agriculture assistant writes MB and agriculture officer undertakes check measurements. On the basis of this, payment is credited to the labourers account by the president, gram panchayat and Panchayat Development Officer. Material payments are made to concerned agencies. On an average, a gram panchayat executes Rs.50 lakhs work. In this entire scheme of administering the MGNREGS, taluka panchayat executive officer acts as a taluka programme officer while zilla panchayat Chief Executive Officer acts as a district programme officer.

In the administration of the MGNREGS, the emphasis is on the gram panchayat. The organisation of gram panchayat has two features which has high bearing on implementing of this programme. Firstly, gram panchayat being a rural local selfgovernment basic unit has political ramifications. It is a representative body and socially clustered one with reservations for weaker sections and women. The president is a political executive who is a principal administrator of the programme. His office is rotated on the basis of reservations. As such, continuity in office is missed which is essential for the success of the programme. Many a times, conflict of interest bound to arise in view of non-coherent rural social structure. The gram panchayat President and the PDO are drawing and disbursing officers and as such they have equal responsibility in the implementation of the programme. Since huge money is involved again conflict of interests is bound to arise between President and PDO.

The administrative organisation at the village level is a loose matrix organisation. It is a kind of disaggregated or diffused type of organisational mix. Work in this kind of organisation will be done by specialists coming from functional departments (Hicks and Ray 1970, p 78-79) and a field functionary has two or more superiors to whom he is formally accountable, and technical orders and guidance are given by line or parent department and programme specific orders by the programme implementation organisation. (Baily,1970, 165-66) This kind of administrative organisation facilitates specialised or technical inputs for executing works requiring such an input.(Kast and Rosenweig, 1970, p223) All functional departments execute their portion of work/scheme but they are not directly under the control of gram panchayats. They provide technical input to work and measure output for facilitating wage payments to labourers. Since being a line functionary he/she is under the multiple control and subordination. This necessarily affects effective accountability in programme implementation. Thus, 'bureau-pathology' is a pitfall in controlling and directing specialised functionaries by political head i.e., gram panchayat president and generalist Panchayat Development Officer prevails.(Self, 1981, p204-209)

The administrative organisation being bureaucratic organisation has both functional and dysfunctional value. The

administrative hierarchy is a long-one but the principal responsibility to implement MGNREGS is solely rests on gram panchayat. The units and echelons in the long hierarchy are simply meant for coordination, supervision, monitoring and control. The public bureaucracy is skewed in the sense up to the village level, it performs only supervisory and control functions. This itself is a bane of the bureaucratic structure.

INADEQUATE TECHNICAL SUPPORT

The MGNREGS envisages building infrastructure as a part of wage employment programme. The gram panchayat is the implementing agency but this lacks proper technical support to carry our infrastructure works. Infrastructure works necessarily require services of technical staff for planning, designing and execution of works. The operational guidelines prescribe constitution of panel of accredited engineers at taluka and district level to assist in the execution of works. The report reveals that state government has not constituted the panel of accredited engineers. Apart from this, there were large vacancies in the existing engineering staff of government. Also, the state government did not have Technical Resource Support System. Thus a far better way of enhancing the productive value of MGNREGA works would be to provide more technical assistance to Gram Panchayats. (Jean, 2014)

HUGE GAP BETWEEN EMPLOYMENT AND ASSET CREATION

The programme has two basic components i.e. wage employment and asset creation through generation of man-days. Emphasis on wage employment has bearing on asset creation activities. If there is skewed progress in any of these components it will lead to pilferages thereby resulting in defeat of the programme objectives. The wage employment and asset creation should go hand in hand. Otherwise, over emphasis on any one component will have undesirable effects on the entire programme. In light of these the following section discusses financial and physical progress.

The progress achieved since its inception is as follows:

Financial Progress achieved from the inception of the scheme Lakhs

. Year	O.B. as	Total	Total	Expenditu	%
	on 1st	releases	availabilit	re	implement
	April.		У		ed
2005-06	7181.78	26230.91	33412.69	22561.76	67.52%
(5-District)					
2007-08	11777.97	28970.57	40748.54	19831.72	48.66%
(11-Districts)					
2008-09	23741.22	45378.44	69119.66	38075.65	55.08%
2009-10	35337.01	266079.7	301416.72	221604.8	73.52%
2010-11	81773.30	208507.7	290281.05	186074.3	64.09%
2011-12	109393.9	82162.49	191556.47	219711.9	114.69%
(As per MIS)					
	Total		926535.13	707833.1	76.00%

Source: Annual Report 2011-12 of the Rural Development & Panchayat Raj Department, Government of Karnataka.

The next tables shows that in spite of having sufficient funds, the expenditure is unsatisfactory except for 2011-12. Only 42.1% of households demanded work after their registration out of this 98% has been given work. The majority i.e. 69% registered but not demanded work needs to be explained. It leads to scope for spurious registrations.

According to the CAG Report, in Karnataka during 2005-12, a total of 17, 42,186 works were undertaken to provide wage employment while, out of this, only 4, 71,633 works were completed. This amounts to 27.07 per cent of works completed.

Physical Progress achieved from the inception of the Scheme

Year	Total No of Job Cards registered and Issued	Total No of Households demanded for employment	Total No. of households provided employment	Total Lakh Person days generated	Total househol ds complete d 100 days of employ ment
2006-07 (5 Districts)	7,95,600	5,48,532	5,45,185 (99.38%)	222.047	69,789
2007-08 (11 Districts)	15,23,091	5,54,002	5,49,994 (99.23%)	197.77	23,081
2008-09	34,20,945	9,06,503	8,96,212 (98.87%)	287.63	27009
2009-10	61,42,948	34,16,807	33,10,995 (96.9%)	1793.23	4,05,397
2010-11	53,01,760	24,16,064	23,66,290 (97.93%)	1099.82	1,32,179
2011-12	55,71,697	16,64,074	16,52,095 (99.23%)	699.20	45,1111
Total	2,27,56,041	95,05,982 (41.71%)	93,20,771 (98.05%)	4299.49	7,02,566

The above tables show that except in 2011-12 in all previous years expenditure is less than 75%, whereas, more than 96% of households have been given employment as per their demand. It shows 98% of households have been given employment but works completed is 27.07%. Still 73% of works are left incomplete. It implies in government administration, spending funds is a priority. Much emphasis laid on financial progress devoid of physical progress and actual impact on the target beneficiaries. Further, it can be inferred that:

- Work estimates were grossly wrong that is why 73% works still remain incomplete.
- There is a possibility of spurious households exist only in muster rolls.
- Works were not taken-up and only wages were paid.
 Thus, without actual work payments are made.
- The status of remaining incomplete works is unclear and the funds required for them are not known.
- It is recorded that 4299.49 lakh person days are generated, but commensurate to this person days works on ground is not measured and reported.

The above points show that actual impact as regards to the works executed or turned-out is not known leaving apart non-commenced works. The above paragraphs showing the pattern of

expenditure and its concomitant physical achievement on the ground reveal objectives of the programme are not achieved satisfactorily. The record on asset creation is weak; however, potential exists as evident from some studies (Khera,2014). The inferences drawn on the pattern of the expenditure and the physical progress of works do result in displacement of goals (Merton, Op,cit, p253).

FORMALISM

Riggs has evolved the concept of 'formalism' to explain discrepancy between prescriptive and descriptive or between formal and effective. In the words of Riggs, "By formalism I refer to the degree of discrepancy or congruence between the formally prescribed and effectively practiced between norms and realities. The greater the congruence, the more realistic the situation, the greater the discrepancy, the more formalistic it becomes".(Riggs 1961, p91-92)

The operational guidelines of the MGNREGS stipulate that funds are not to be diverted or used for other purposes (Para 8.4.4 of operational guidelines). However, it is found that in violation of these guidelines, Rs.1.98 Crore was diverted towards materials procured for service road and inspection paths of Narayanapur Bank Right Canal of Upper Krishna Project, construction of cement concrete roads in another scheme.

The MGNREGS prescribes eight categories of works which are listed in order of priority. They are:

- 1. Water conservation and water harvesting.
- 2. Drought proofing.
- 3. Irrigation canals including micro and minor irrigation works.
- 4. Provision of irrigation facility, horticulture, plantation and land development to certain categories of vulnerable sections.
- 5. Renovation of traditional water bodies including de-silting of tanks.
- 6. Land development.
- 7. Flood control and protection works including drainage in water logged areas and
- 8. Rural connectivity to provide weather access, however, no cement concrete roads.

In spite of these operational guidelines, 23,816 earthen roads work costing Rs.77.30 Crores were undertaken in the entire state. These are necessarily inadmissible works as per operational guidelines.

Further, operational guidelines strictly prohibit use of machinery for execution of works. However, it is reported in the Report that JCB machines were used in rural connectivity works. An amount of Rs.15.94 crores was spent on the use of JCB machineries in the entire state.

The scheme envisages appointment of Quality Monitors and Vigilance and Monitoring Committees. These have not been operationalised hence, they are only on paper.

It clearly shows, Riggs 'formalism' is prevailing in implementation of MGNREGS. Thus, prescriptions given in the Act, rules and operational guidelines are not adhered scrupulously resulting in the defeat of purpose of the scheme, i.e., providing wage employment to needy rural labourers. Also, diverting funds to other inadmissible works is paving way for corrupt practices.

BUREAUCRATIC INERTIA

Administering MGNREGS involves three inter-related activities; plan formulation, plan implementation and plan evaluation. The annual plan of work and labour budget plan is a base for providing wage employment to needy labourers in rural areas. The three activities, planning, implementation and evaluation are the primary tasks in administering the MGNREGS. The time schedule is prescribed for the preparation of plans. The gram panchayat has to prepare development plan on the basis of recommendations of gram sabha by 15th October, the taluka panchayat to consolidate these into Taluka Plan by 30th November and zilla panchayat by 31st December approve District Plan by consolidating all these plans. But, this is not adhered to in eight districts and 157 gram panchayat in Karnataka, the Report reveals. Further, there is a delay in the preparation of labour budget which is crux of wage employment scheme.

Maintenance of records particularly job card application register and job card register is vital in efficient and effective implementation of the MGNREGS. The Report finds that in Karnataka in 26 gram panchayats, the job card application register are not maintained while in 133 gram panchayats the job card register is not correctly maintained. Likewise, in 75 gram panchayats employment register is not maintained while in 72 gram panchayats it is not maintained properly. In 121 gram panchayats muster rolls issue and receipt register, in 126 gram panchayats work register and in 137 gram panchayats assets register is not maintained. The Report also speaks of the incorrect and improper maintenance of records at gram panchayat level. Maintenance of these records is essential in proper and transparent implementation of the MGNREGS. Also, it is required to fix accountability and curb misappropriation of funds. However, bureaucratic inertia in maintaining such preliminary records results in maladministration implementation of MGNREGS. The delay in the preparation and approval of development plans dilutes the spirit of the programme. In essence, such apathy on the part of administration defeats the very purpose of the programme since timely provision of wage employment to needy is the crux of the MGNREGS.

NON-PERFORMANCE OF TASKS

In a programme implementation number of tasks are to be performed, otherwise the effective result of the programme cannot be seen. Sometimes, non-performance of tasks leads to failure of programmes, it may pave way for maladministration. Obviously, it results in misappropriation of funds thereby defeating the realisation of programme objectives. Such a nonperformance of tasks is one of the forms of malfeasance.(Wolfenstein, 2000, p477-499)

The MGNREGS undertakes number of works with a purpose to provide employment to needy, also, to concurrently build infrastructure in rural areas. It is observed in the Report that in Karnataka out of 17,42,186 works approved in annual plan, only 4,71,633 works were completed, thus, only 27% of works was completed.

The operational guidelines prescribe wage-slip for workers denoting their wage amount based on work days. But, in Karnataka in 157 gram panchayats wage-slips were not issued, the Report finds. This naturally results in bogus payment and leakages.

There are instances of missing work name in sanctioned works is noticed in the Report. For instance, in Karnataka 9,62,791 (55%) works are executed without work name. Further, 2,53,566 (14%) works have duplicate financial sanction. In the absence of work name physical verification of work is difficult, also it paves way for duplication of works on paper. Necessary corollary to this kind of administration is misappropriation of funds and defeat of wage employment.

The works undertaken to provide employment to needy have been abandoned as they are unfruitful works. These are incomplete works. The Report cites that in Karnataka, 7,33,897 (42%) works costing Rs.3057.11 crores were incomplete. Thus, such a non-performance certainly leads to unfruitful expenditure. Also, many times, these pave ways for pilferage of government fund.

The culmination in execution of any work is a Project Completion Report (PCR). With the PCR work comes to a logical end. This is ensured with the help of photographs of precommencement of works, mid work and post work status. However, this task is not performed by the administering bureaucracy in an effective manner. The Report reveals that in Karnataka in 5,35,490 (30%) works this photographing status is not complied. This affects issue of PCR thereby work remains incomplete. Further, this kind of non-performance leads to leakage of funds and non-utilisation of the asset created.

In addition to the above, the Report says that in Karnataka out of 5.69 lakh works, only 4.07 lakhs works were uploaded in the MIS. This has hindered the issue of PCRs. Non-performance of the tasks leads to non-implementation of a scheme in totality and in the spirit envisaged in the Act. It is a lackadaisical approach to execution of task by the lower bureaucracy. In essence, the non-performance of task results in maladministration.

FACETS OF MISAPPROPRIATION

The most common phenomena of bureaucracy are misappropriation of government funds. Misappropriation in the MGNREGS is facilitated mainly in the following:

- (a) Tampering of muster rolls
- (b) Bogus workers
- (c) Multiple muster rolls

(d) Irregularities in wage payments

The Report finds that in Karnataka in 29 gram panchayats, 127 muster rolls with an amount involving Rs.7.94 lakhs are tampered. In 8 districts, it is found that in 1659 muster rolls 3077 ghost workers are paid Rs.23.14 lakhs. Likewise, in 8 gram panchayats 3081 workers are engaged in multiple muster rolls for the same period. Amount involved is Rs.54.05 lakhs. In 7 gram panchayats in 1627 cases payments are made without signatures. In the same fashion, in 8 districts in 2021 muster rolls, Rs.586.46 lakhs is paid before last date of engagement of workers. Similarly, in one taluka, 24 muster rolls are issued after completion of work. Amount involved is Rs.24.48 lakhs. Further, the Report reveals that in Karnataka 3.49 lakh records permanently deleted in the sampled districts on the ground of wrong entries, but wages aggregating Rs.22.48 crore were disbursed in these cases till the date of deletion. Likewise, in respect of 16.97 lakh individuals tagged for deletion, wage payment of Rs.156.10 crore had been made during 2008-12. There are a few instances of persons aged less than 18 years and more than 90 years are engaged on works as per MIS data. These all instances suffice that such practices lead to misappropriation and corollary of malfunctioning of public bureaucracy.

INSPECTIONS AND SOCIAL AUDIT

Gram panchayats are the principal units of administering the MGREGS. All the units in bureaucratic hierarchy above the gram panchayats are performing following duties:

- (a) Advising on preparation of work and labor plan
- (b) Release of funds
- (c) Coordination among implementing line departments
- (d) Supervision of implementation
- (e) Inspection of works

The taluka, district and state level functionaries are assigned inspection of works. The taluks level functionaries are duty bound to do 100 per cent inspection, district officials 10 per cent and 2 per cent by state level functionaries. The Report reveals that the taluka level 71 per cent, district level 50 per cent and state level 98 per cent shortfall in conducting inspections. The inspections are necessarily to advise, supervise and monitor the execution of works at field level. Large scale shortfall in conducting inspections particularly at taluka level as revealed in the Report results in maladministration. The accountability of the field staff is not ensured in the absence of effective and regular inspections. Also it shows the seriousness of higher and middle level bureaucratic personnel in administering the MGNREGS.

Social audit by the gram panchayats through gram sabhas is made mandatory in the scheme of the MGNREGS. In this connection, guidelines are issued for effective functioning of gram sabha. At least once in six months gram sabhas are to be convened to perform social audit functions. Wide publicity regarding time and agenda of the meeting be given so that gram sabha can perform audit functions effectively. All officials implementing MGNREGS to attend compulsorily and answer

the queries from members of gram sabha. The Report reveals that out of 1416 gram panchayats, only 232 (16.3%) gram panchayats conducted social audits. Further, the Report says even if social audit meeting is conducted, rules are not adhered to in this connection, thus, making the entire exercise a futile. This is the nothing but pro forma conduct of social audit, because gram sabhas are average performer of its duties. (Abraham, 2010 p824-845) This is due to inbuilt weakness in the structure and functioning of gram sabhas.

GRIEVANCE REDRESSES

The Act stipulates grievance redress mechanism. It includes the following:

- (a) Appointment of Grievance Redress Officer
- (b)Appointment of Ombudsman
- (c) Development of Citizen Charter
- (d) Impact Assessment

These are not effective as expected, thus, leaving administering of MGNREGS a mere bureaucratic exercise, is conducted in a regulatory fashion with lackadaisical approach. For instance, the Report says that in 118 gram panchayats complaint registers are not maintained.

REFORMS REQUIRED

Organizationally the weakest unit in administering MGNREGS is gram panchayat. It is a political body, but lacks much needed staff. The village level bureaucracy is ad hoc and poor in delivery of services.(Palanithurai, 2010) The staff in gram panchayat are inadequate and whatever available are incapable as they are extremely of poor quality. Hence, there is an urgent need to strengthen with adequate and qualitative staff at gram panchayat level. Technical support through outsourcing can be provided, for this District Programme Officer is to be made responsible. Secondly, other supporting staff may be provided by redeploying the overstaffed taluka and district offices of various line departments. The taluka and district offices normally perform coordinating and supervisory functions. This can be done with thin staff strength. Panchayat Development Officer (PDO) who is responsible for the implementation of the MGNREGS should be strengthened by providing proper infrastructure, powers of supervision and control. They also should be given a proper legal and moral support by the taluka level executive officers.

Thirdly, gram sabhas are conducted in a languid fashion. In order to give it seriousness in its functions the 'micro-observer' concept of Election Commission can be adopted. Wherever gram sabhas are conducted, the 'micro-observer' from the banking sector is made to be present and report on the proceedings to the Deputy Commissioner and the Regional Commissioner. If any lapse in conducting gram sabhas is found, the concerned officer will be made accountable on the basis of micro-observer's report. The functioning of 'micro-observer' will bring seriousness in organizing and conducting gram sabhas, thereby planning and social audit functions are performed effectively and efficiently.

Fourthly, there is hardly any accountability or responsibility in executing development works. The MGNREG Act under Section 25 provides for penalty of one thousand rupees for contravening any provisions of the Act. This is not adequate to ensure accountability in implementation of this scheme. Whatever the accountability and responsibility is there it is merely customary. As a result, the efficiency and effectiveness of the department is terribly far from satisfaction. Also this is leading to execution of works merely on paper rather than on ground. And whatever works are executed suffer from poor quality. Thus, the implementation of works results in corruption and dolling out of government money.

In order to ensure the accountability and responsibility of implementing officers, there is a need to make it a statutory responsibility. Building administrative accountability through enforceable legislation is need of the hour. (Singh, 2009, p269-274) The Karnataka has already a programme called SAKALA which ensures timely and effective delivery of various services to the citizens in a time bound manner. This is facilitated by an enactment, the Karnataka Citizens' Services Guarantee Act, 2013 and its violation is to be penalized monetarily. There is also a provision of appeal in the delivery of services if the person concerned is unable to deliver the services. In the same fashion, an amendment to MGNREG Act can be brought.

The officers should be made responsible for executing works in a time frame. Whoever fails to execute the works within the time frame should be penalized monetarily. Likewise, the supervisory officers should also be held responsible for the failure in supervising of works in a stipulated time and they will also be penalized monetarily.

Further, one who fails to execute the development works in a time frame, for three such penalties, he will be prosecuted as per the criminal law. Also they should be brought under Human Rights Violation Act for non-executing works in a time frame for such three works.

The culture of transparency needs to be inbuilt in the system. All records and process of MGNREGA be made available for public scrutiny. All records from application to making of payments, work identification, planning, approval and implementation at various stages be transparent. Whoever interested, be freely provided the documents and records. Thus, the wage component and material component of the works be made transparent and corruption free, which will ensure better wage employment and infrastructure building (Jean, 2014).

CONCLUSION

In conclusion, it can be said that the MGNREGA, content-wise and substance-wise, is good in addressing inclusive development by providing livelihood to needy labourers. The MGNREGA provides details on the mechanism for operationalising the objectives of the scheme. Some of the provisions of the Act like Central Council and State Council are to be fully activated to play a proactive role in the

implementation of the scheme. The implementation unit at field level is weak and does not have the capabilities to shoulder this kind of responsibility. There is a dire need to strengthen this part of administration. The information technology is used through MIS, in spite of its best usage tendencies of corrupt practice are prevailing. Malfunctioning at implementation level needs to be corrected. The disaggregated implementation unit at field level must be organised on the army lines with single line of command. The administrative system must, in other words, be unitary.(Ham and Hill, 1948, p99)

POSTSCRIPT

The financial progress 2012-13 to 2023-24 has improved from 76% to 91%. The table (Annexure-1), it is revealed that except in 2012-13, 2022-23 and 2023-24 the financial progress is above 90%. Performance is good since it is above 90%. As regards physical progress the households provided with employment during 2012-13 and 2023-24 is 89% whereas during 2006-07 98%. It appears that in the initial years the provision for employment was exceptionally good due to initial enthusiasm. From 2014-15 onwards the households provided with employment is being reduced but from 2019-20 it is again above 90%. (Annexure-2)

As regards works taken up and completed from 2020-21 to 2023-24 the progress shows (Annexure-3) that it is not more than 67% and in the year 2023-24 it is just 49%. The percentage of non-completion pf works is very high. During 2006-07 to 2011-12works completed was just 27%, now it is improved with 60% of completion. The trend of non-completion of works is high. This again reconfirms the continuation of bureaucratic inertia. Misapplication and misappropriation of funds have resulted in complaints against various functionaries involved in the implementation of MGNREGA. As on 6th August 2024, 2842 (Annexure 4) complaints were filed against gram panchayats. The gram panchayats being grass roots implementing agencies have become malfunctioning institutions with regards to MGNREGS. This kind of maladministration had resulted in disciplinary enquiries against various functionaries involved in the implementation. The Annexure 5 shows that during 2019-20 and 2020-21 598 and 587 disciplinary proceedings were initiated respectively. Likewise, 108 and 111 criminal proceedings were initiated against government servants during 2019-20 and 2020-21 respectively. The criminal proceedings were initiated against peoples' representatives which number 115 in both 2019-20 and 2020-21. Penalties were imposed for violations in the implementation on various functionaries, which number 686 and 680 in 2019-20 and 2020-21 respectively.

The CAG Report on Performance Audit of MGNREGS No 6 of 2013 for the period from April 2007 to March 2012 revealed many facets of bureaucratic pathologies. The pathological symptoms of bureaucracy are still continuing which is evident from the progress of works completed and employment generated as disclosed in the Annexure 2.

Annexure-1

	Financiai	progress or wi	OINEOS III K	arnataka from	2012-13 to 2023	(in Lakhs)
SL. No.	Year	OB as on 1st April	Total Releases	Total Availability	Expenditure	% Implemen tation
1	2012-13	31486.39	143792.63	179691.3	147648.54	82%
2	2013-14	32015.19	186110.3	220185.09	208442.06	94%
3	2014-15	11743.03	170761.5	182929.28	166080.07	90%
4	2015-16	17491.14	175010.31	194782.35	184687.38	94.80%
5	2016-17	10101.97	307417.34	321047.67	309233.70	96%
6	2017-18	11810.43	301109.24	315224.06	305981.49	97%
7	2018-19	9243.17	379468.00	390452.00	366533.00	93.80%
8	2019-20	23920.4	449534.73	474863.03	456151.10	96%
9	2020-21	24994.18	449430.84	474741.15	455398.1	95%
10	2021-22	20022.14	620125.26	667027.00	621525.97	93%
11	2022-23	55428.00	687982.00	841501.00	659003.00	78%
12	2023-24	30789.08	509755.71	575661.97	509459.76	88%
	Total	279045.12	4380497.86	4838105.90	4390144.17	91%
Source:		ent and Pan	, ,	2021-22, 202 Department, G		3-24 Rural Karnataka,

Annexure-2

	Physical Progress under MGNREGS in Karnataka							
Sl. No.	Year	Total No. of job cards Registered and issued	Total No. of Households Demanded Employment	Total of Households Provided Employment	Total lakh persons days generated	Total Households completed 100 days Employment		
1	2	3	4	5	6	7		
1	2012-13	5392825	1470744	1467510 (99.7%)	627.41	108473		
2	2013-14	5726876	1907049	1447000 (75.8%)	718.46	117657		
3	2014-15	5567520	1516298	1096671(72%)	434.75	41687		
4	2015-16	5540027	1662992	1237592 (74%)	599.73	133467		
5	2016-17	5226462	2152050	1820306 (85%)	915.47	196939		
6	2017-18	5446608	2152592	2092055 (97%)	860.04	30214		
7	2018-19	5877843	2358808	2110601 (89%)	1047.05	212138		
8	2019-20	6230994	2477265	2244470 (91%)	1125.7	189831		
9	2020-21	7062680	3296035	3021006 (92%)	1486.97	241880		
10	2021-22	7619851	3681690	3394841 (92%)	1641.45	178875		
11	2022-23	7850564	3271944	296+6803 (91%)	1265.24	32128		
12	2023-24	7604465	3027122	2781055 (92%)	1162.11	30825		
Source:		-		25679910 (89%) -22, 2022-23 and 20 of Karnataka, Banga		1514114 velopment and		

Annexure-3

Total works completed under MGNREGS in Karnataka						
Sl. No.	Year	Total No. Of works taken up (New + Spill over) (in lakhs)	No. of ongoing works (in lakhs)	No. of Works Completed		
1	2020-21	12.35	8.22 (67%)	413707 (33%)		
2	2021-22	15.61	10 (64%)	561059 (36%)		
3	2022-23	17.68	9.77 (55%)	791490 (45%)		
4	2023-24	17.88	8.69 (49%)	919650 (51%)		

Source: MGNREGS website of the Ministries of Rural Development, Government of India: nregastrep. nic.in/ netnrega/ homestciti. aspx?state_code=15&state_name=KARNATAKA&Iglag=eng&labels=labels.

Annexure-4

No. of Complaints Lodged Against as on 06.08.2024							
Gram Panchayat	Taluk Panchayat	Panchayat Officers	ZP	DPC	Implementation Agency	Total	
2842 Source:	82 MGNREGS web	69 site of Ministries of	104 f Rural Dev	98 v elopment, (45 Government of India.	3240	

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Some of the weaknesses are:

Poor attendance of village level officers & staff in gramasabha.

- Lack of knowledge and skill of Nodal Officer about the development schemes.
- (iii) Constant changes in Nodal Officers, which leads to discontinuity.
- (iv) Very few gram panchayats place Action taken reports of previous meeting in the gram sabha.
- (v) The meeting notices do not contain agenda notes to be discussed.
- (vi) Lack of sufficient publicity among the members to attend gram sabha.

- (vii) Lack of interest amongst members to attend gram sabha.
- (viii) Gram sabhas are not bereft of narrow parochial thinking, such as nepotism, groupism, dominance of major caste, religion etc. In many cases present gram sabhas have failed to provide social and economic justices.
- (ix) Lack of co-operation from the departments outside the administrative jurisdiction of Zilla Panchayat like Revenue

 Department etc. Even though, these departments are implementing majority of individual beneficiary schemes, they neither attend the gram sabhas nor they are accountable to the people.
- (x) People evince interest in many service oriented departments like State Electricity Boards. They like to raise the issues of deficiency in services rendered by these departments. But these departments do not attend the gram sabha.
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