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ROLE OF PANCHAYATI RAJ INSTITUTIONS IN ENSURING ACCOUNTABILITY IN MGNREGA PROJECTS: COMPARATIVE INSIGHTS FROM UPPER ASSAM

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ABSTRACT

This paper examines the role of Panchayati Raj Institutions (PRIs) in ensuring accountability in the implementation of MGNREGA projects in Upper Assam. Drawing on comparative insights from selected districts, the study investigates how PRIs influence transparency, community participation, and the overall effectiveness of rural development schemes. Using primary data from interviews with PRI members, officials, and beneficiaries, along with analysis of government reports and social audit findings, the paper highlights factors contributing to both successes and challenges. The findings reveal that PRIs with greater autonomy, adequate resources, and active community engagement are more effective in addressing grievances, conducting social audits, and reducing delays and corruption in MGNREGA delivery. Conversely, districts facing resource constraints, limited capacity, and lower community munity participation struggle to uphold accountability mechanisms. The study underscores the importance of strengthening PRIs through capacity building and enhanced community involvement to improve the outcomes of MGNREGA in diverse socio-political contexts. These insights offer valuable guidance for policymakers to promote more responsive and accountable rural governance.

KEYWORDS: *Panchayati Raj Institutions, Accountability, MGNREGA, Upper Assam, Rural Development, Transparency*

INTRODUCTION

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), enacted in 2005, is a landmark initiative designed to address rural unemployment and alleviate poverty in India. It guarantees each rural household up to 100 days of wage employment per financial year, typically through the creation of public assets such as roads, irrigation infrastructure, and water conservation systems. MGNREGA's core objective is to enhance livelihood security for rural households, ensuring individuals can access dignified wage work that also contributes to durable community development. The Act's design goes beyond employment provision—it aims to reinforce the rural economy, empower marginalized populations including women and Scheduled Castes/Scheduled Tribes, and foster long-term environmental sustainability through the creation of resilient rural infrastructure (Ministry of Rural Development, 2020; Ghosh& Subramanian, 2013).

MGNREGA represents a fundamental shift in India's approach to rural development and public works. Unlike earlier employment schemes, it introduces a legal guarantee for wag employment and places substantial emphasis on decentralized planning and execution. At the heart of this decentralization are the Panchayati Raj Institutions (PRIs), the constitutionally mandated three-tier system of local governance established through the 73rd Constitutional Amendment Act of 1992. PRIs consist of Gram Panchayats at the village level, PanchayaSamitis at the block level, and ZillaParishads at the district level. Their mandate is to empower local communities to actively participate in, plan for, and monitor their own development priorities.

In the operationalization of MGNREGA, PRIs are given the pivotal responsibility of identifying and selecting projects, supervising and monitoring their implementation, ensuring prompt payment of wages to workers, conducting social audits, and addressing grievances of beneficiaries. Their proximity to the rural population and direct engagement with local concerns position them as key agents for safeguarding transparency and accountability throughout the scheme's execution.

Despite these structural advantages, PRIs frequently encounter significant challenges that limit their effectiveness in implementing MGNREGA. Common hurdles include political interference in project selection or implementation, chronic shortages of financial and human resources, and insufficient capacity or training among PRI members. These obstacles can result in delays, mismanagement, or even corruption, undermining the efficiency and intended impact of MGNREGA (Singh & Pal, 2014). Further, where the capacity of PRIs is limited, both the effectiveness of social audits and the resolution of beneficiaries' grievances tend to suffer, reducing the accountability and transparency of the program.

Upper Assam, comprising districts such as Jorhat, Golaghat, Tinsukia, and Dibrugarh, offers a compelling context to examine these dynamics. Characterized by an agrarian economy and substantial rural poverty, the region is heavily reliant on agricultural and natural resource-based livelihoods.

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The diverse ethnic composition of Upper Assam and the prevalence of indigenous communities add further layers of complexity to rural governance and development efforts.

The challenges faced by Upper Assam in the context of MGNREGA implementation are multi-faceted. On one hand, the scheme is seen as a lifeline by many rural households, providing crucial employment during periods of agricultural off-season, mitigating the risks of seasonal joblessness, and supporting local infrastructure development. On the other hand, formidable challenges exist. The region's difficult terrain complicates project logistics, while varying levels of political and administrative engagement between districts lead to inconsistent performance. For instance, while some districts may display effective project delivery, community participation, and robust social audits, others might struggle with capacity shortfalls, administrative delays, and less responsive PRI leadership.

These variations in MGNREGA outcomes are closely linked to the capacity, autonomy, and performance of the Panchayati Raj Institutions themselves. PRIs that are well-resourced, benefit from active community engagement, and operate with a degree of independence from external interference tend to be more effective in planning projects, ensuring quality implementation, and addressing worker grievances in a timely and transparent manner. Conversely, PRIs crippled by inadequate funding, low participation, and limited oversight often struggle to deliver the full benefits of the MGNREGA scheme.

It is within this complex backdrop that the present study focuses on Upper Assam, aiming to unravel the patterns of PRI involvement and their influence on MGNREGA's effectiveness. By comparing the experiences of different districts, the study seeks to illuminate both the successes and persistent challenges in implementing this major rural development program. This localized and comparative approach is essential, as it reveals not just procedural differences but also how context-specific factors such as cultural diversity, resource availability, and community participation shape the potential for accountability and inclusive rural development.

Overall, MGNREGA's integration with Panchayati Raj Institutions in Upper Assam offers valuable lessons. It highlights the promise of decentralized, participatory governance for large-scale public works, while simultaneously pointing to the necessity of ongoing capacity building, resource provision, and the strengthening of accountability mechanisms to realize the scheme's transformative potential for rural India.

OBJECTIVES

a. To Analyse the Mechanisms of Accountability in MGNREGA through PRIs.

b. To compare the performance of PRIs in selected districts of Upper Assam.

OVERVIEW OF EXISTING STUDIES ON PRS AND MGNREGA IMPLEMENTATION

Several studies have explored the intersection of Panchayati Raj Institutions (PRIs) and the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act (MKINREGA) The paper highlights that PRIs are instrumental in ensuring community participation, transparency, and effective execution of development projects. For instance, Ghosh and Subramanian (2013) emphasize that PRIs, as decentralized governance bodies, are vital for identifying local development needs and ensuring that MONREGA projects are relevant to community priorities. Studies also reveal that PRIs are most effective when they function autonomously, without excessive political interference. However, challenges such as resource constraints, limited training for PRI members, and weak monitoring mechanisms have been cited as significant barriers to their effectiveness (Singh & Pal, 2014). These issues underscore the complexity of implementing MONREGA in diverse socio-political and geographic contexts.

THEORETICAL FRAMEWORK ON ACCOUNTABILITY IN DECENTRALIZED GOVERNANCE

The concept of accountability in decentralized governance is rooted in the principle of subsidiarity, which advocates for decision-making at the lowest appropriate level of governance. In this framework, local governments like PRIs are seen as key actors in bridging the gap between policy and practice. Bovens (2007) defines accountability as the obligation of institutions to provide explanations for their actions and outcomes to stakeholders. In the context of MGNREGA, accountability mechanisms include social audits grievance redressal systems, and transparent fund management. These are very important minimize corruption, ensuring equitable distribution of resources, and achieving program objectives. The theoretical foundation also highlights the role of community engagement enhancing accountability, as informed and active citizens are critical for holding local governments accountable for their actions.

METHODOLOGY

The study focuses on selected districts in Upper Assam, including Jorhat and Golaghat, which represent diverse socio-economic and geographic characteristics. These districts are significant for examining the implementation of MGNREGA due to their reliance on rural livelihoods, varying administrative efficiencies, and differing levels of community participation in governance.

A comparative focus group discussion method was employed to analyse the performance of Panchayati Raj Institutions (PRIs) in ensuring accountability under MGNREGA. This design allows for in-depth exploration of similarities and differences across districts, highlighting factors that influence the effectiveness of accountability mechanisms. Data is collected from both primary and secondary sources. Primary data includes semi-structured interviews with PRI members, government officials, and beneficiaries, focusing on their experiences and perspectives regarding MGNREGA implementation. Secondary data is gathered from government reports, audit records, and academic studies to provide contextual and corroborative insights.

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ROLE OF PANCHAYATI RAJ INSTITUTIONS IN MGNREGA

Functions and responsibilities of PRIs in MGNREGA implementation

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) is implemented in large part by Panchayati Raj Institutions (PRIs). Planning, carrying out, and overseeing MGNREGA projects to meet local development requirements is the duty assigned to PRIs, which are decentralised governing entities. GrammePanchayats at the village level are principally in charge of spotting possible initiatives, creating yearly action plans, and making sure beneficiaries are chosen according to eligibility requirements. These duties provide PRIs the ability to give priority to initiatives like infrastructure development, water conservation, and afforestation that are in line with the socioeconomic demands of the neighbourhood.

PRIs are also tasked with maintaining transparency in wage disbursement and timely completion of projects. By acting as intermediaries between the government and rural populations, PRIs facilitate the effective delivery of resources and benefits. However, their performance often depends on their capacity to manage resources, adhere to statutoryguidelines, and engage with local stakeholders. Inadequate training, resource constraints, and political interference sometimes hinder their ability to execute these functions effectively. Strengthening the institutional capacity of PRIs is therefore critical for improving the implementation of MGNREGA and ensuring its success (Sharma & Kumar, 2020).

Accountability mechanisms: Social audits, grievance redressal, and fund monitoring

Ensuring accountability is central to the successful implementation of MGNREGA, and PRIS are key agents in enforcing this through mechanisms like social audits, grievance redressal systems, and fund monitoring. Social audits are participatory tools that involve beneficiaries in reviewing the performance of MGNREGA projects, ensuring that resources are utilized effectively and benefits reach intended recipients, PRIs facilitate these audits by providing access to project records and encouraging community participation. Effective social audits can expose discrepancies such as inflated project costs, ghost beneficiaries, or substandard work quality, fostering transparency in local governance.

Grievance redressed is another critical mechanism where PRIs act as the first point of contact for beneficiaries facing issues such as delayed payments, exclusion from beneficiary lists, or corruption. By establishing grievance cells and ensuring prompt resolution of complaints, PRIs enhance trust and accountability in the system (Verma& Singh, 2021). Fund monitoring, a key financial accountability measure, involves tracking the allocation and utilization of MGNREGA funds. PRIs ensure that funds are disbursed on time and used for approved projects, thereby minimizing financial mismanagement. Despite their importance, these mechanisms often face challenges such as lack of awareness among beneficiaries and limited technical capacity within PRIs. Addressing these gaps is crucial for enhancing the accountability of MGNREGA implementation.

COMPARATIVE ANALYSIS OF ACCOUNTABILITY IN UPPER ASSAM

Performance of PRIs in Selected Districts

The performance of Panchayati Raj Institutions (PRIs) in ensuring accountability under MGNREGA varies significantly across districts in Upper Assam. This variation is evident in key areas such as transparency in project selection and fund allocation, the effectiveness of social audits, and the resolution of grievances and corruption cases.

Transparency in Project Selection and Fund Allocation

In some districts of Upper Assam, such as Jorhat, PRIs demonstrate a relatively high level of transparency in project selection. In order to find projects that meet regional needs, such as irrigation, water conservation, and road construction, the GrammePanchayats collaborate closely with local people. However, in other districts like Golaghat, the selection process has faced criticism for being influenced by local political dynamics, which often prioritize projects based on electoral considerations rather than developmental needs (Sarma&Saikia, 2020). Fund allocation in these regions also varies; in Jorhat, PRIs have made significant strides in ensuring that MGNREGA funds are allocated efficiently, but in other districts, delayed disbursement and mismanagement of funds have been reported. The lack of clear guidelines and monitoring systems at the grassroots level hampers the full transparency of the fund allocation process in these areas.

Effectiveness of Social Audits

Social audits are a vital tool in ensuring accountability in MGNREGA projects. In some districts of Upper Assam, such as Dibrugarh, social audits are conducted regularly, with active participation from beneficiaries. These audits have proven effective in exposing issues like payment delays and low-quality work, leading to corrective actions and increased public trust (Baruah, 2018). However, in areas where PRIs lack the capacity to conduct comprehensive audits, such as parts of Tinsukia, the process often falls short of its potential. Limited training for PRI members, combined with logistical challenges, hampers the effectiveness of social audits. This discrepancy between districts is an indication of the varying effectiveness of accountability mechanisms in different parts of Upper Assam.

Resolution of Grievances and Corruption Cases

In terms of grievance redressal, Jorhat district stands out for having robust systems in place. The Gram Panchayats in this area are responsive to complaints from beneficiaries regarding delayed payments, exclusion from beneficiary lists, and substandard work. The grievances are systematically addressed through a combination of public meetings, feedback mechanisms, and follow-ups, ensuring timely resolution (Patel, 2019). In contrast, districts such as Golaghat face challenges in grievance resolution, with many cases lingering unresolved due to weak administrative support and insufficient capacity within PRIs to act swiftly. Corruption cases, although not widespread, have been reported, primarily in areas with inadequate oversight and political interference. The slow pace of action in these cases diminishes the overall accountability of the program.

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Factors influencing PRI performance

The performance of PRIs in ensuring accountability under MGNREGA is influenced by several factors, including the capacity of PRI members, community participation, and support from state and other external agencies.

Capacity of PRI Members

The effectiveness of PRIs in implementing MGNREGA and ensuring accountability is significantly impacted by the capacity of PRI members. In districts like Jorhat, where PRI members have received extensive training and capacity-building programs, there is a clear advantage in terms of understanding the nuances of MGNREGA implementation, managing funds, and conducting social audits (Das &Baruah, 2020). Conversely, in districts such as Golaghat, the lack of adequate training, limited access to resources, and insufficient administrative support often lead to poor decision-making and ineffective implementation of MGNREGA projects. These gaps in capacity directly affect the level of accountability within the system.

Community Participation

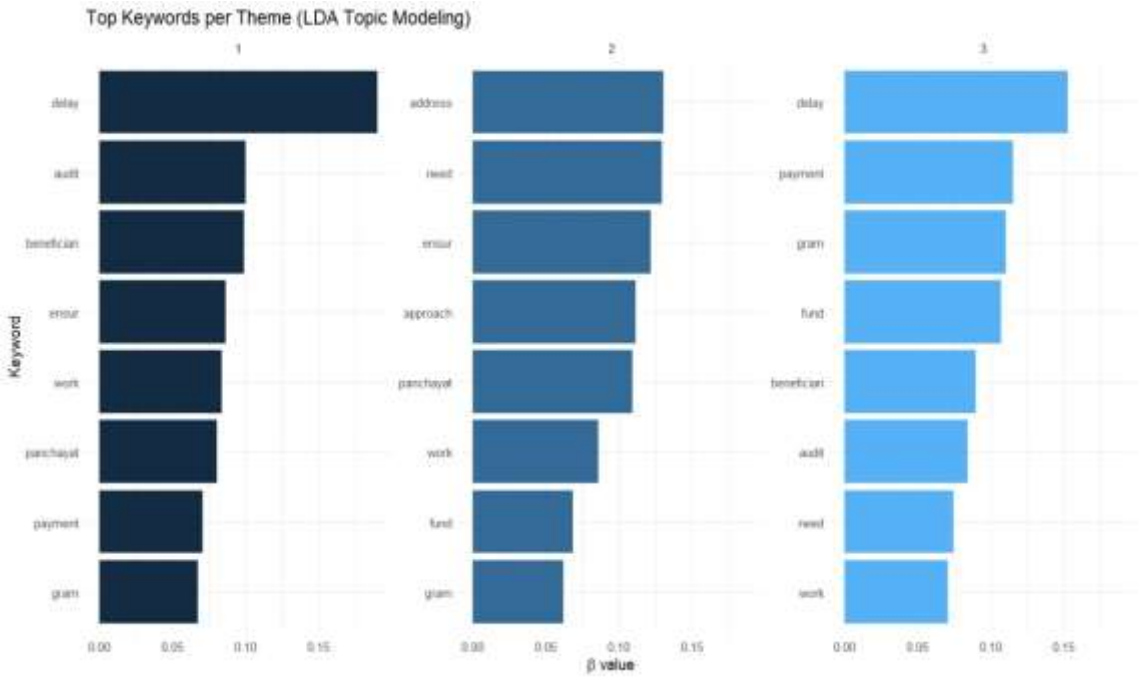
Community participation is another critical factor influencing PRI performance. In areas like Jorhat and Dibrugarh, where community engagement is strong, social audits are conducted effectively, and transparency is prioritized. The active involvement of beneficiaries in monitoring projects increases the likelihood that issues will be detected and addressed quickly. In contrast, low levels of community participation in districts such as Golaghat limit the ability of PRIs to ensure accountability. Without the active involvement of local communities, it becomes difficult to ensure that funds are being used properly or that projects are being executed according to plan. This lack of participation can lead to a disconnect between the PRIs and the people they serve, undermining the accountability mechanisms.

Support from State Government and other agencies

The support of the state government and other external agencies also plays a crucial role in strengthening the accountability of PRIs in MGNREGA implementation. In districts with robust administrative support, such as Jorhat, PRIs receive timely guidance and assistance in managing projects, conducting audits, and addressing grievances. This support ensures that PRIs are better equipped to carry out their functions effectively. However, in districts like Tinsukia, where there is limited support from the state government and non-governmental organizations, PRIs often struggle with resource constraints, which undermine their ability to function efficiently. The lack of state oversight also leads to slower responses to issues like corruption and mismanagement.

Thus, performance of PRIs in Upper Assam with regard to MGNREGA accountability is highly variable. While some districts exhibit strong transparency, effective social audits, and timely grievance resolution, others face significant challenges due to political influence, capacity gaps, and limited community engagement. The factors that influence PRI performance-such as training, community participation, and external support-need to be addressed to improve the overall accountability of MGNREGA in the region. Strengthening these areas could help ensure more consistent and effective implementation of the program, contributing to rural development in Upper Assam.

Thematic Analysis Using LDA Topic Modelling



Source: Computed

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The present study employs Latent Dirichlet Allocation (LDA) to uncover three latent themes in qualitative narratives on Panchayati Raj Institutions under MGNREGA in Upper Assam. After a thorough preprocessing process that included tokenization, stopword removal, and stemming, a document-term matrix was created, and the model was set up to extract three topics, each of which is distinguished by its top-ranked keywords based on β-values: Theme 1 (delay, audit, beneficiary) captures payment delays and oversight mechanisms; Theme 2 (address, need, fund) reflects participatory planning and resource allocation; and Theme 3 (payment, fund, gram) highlights financial accountability and grievance redressal. The recurrence of terms across themes highlights the interconnectedness of governance challenges, and the visual representation of keyword distributions improves interpretability and directs further qualitative investigation.

The output of the LDA model was visualized as bar charts showing the top keywords for each theme, ranked by their β values (i.e., the probability of a word appearing in a given topic).

Theme 1: **Audit and Delay Mechanisms**
Top keywords: delay, audit, beneficiary, ensure, work, panchayat, payment, gram
This theme reflects issues related to delayed payments, the role of audits, and the responsibilities of Gram Panchayats. The presence of terms like "audit" and "beneficiary" suggests a focus on oversight and service delivery. In this context, a study of Tamuli and Charingia (2018) also mentioned that timely fund release, negligence timely support from the government is a major issue in implementation and smooth running of the project.

Theme 2: **Project Planning and Fund Allocation**
Top keywords: address, need, ensure, approach, panchayat, work, fund, gram
This theme centres on how PRIs identify and address local needs. Keywords like "address," "need," and "approach" indicate participatory planning, while "fund" and "panchayat" point to resource management.

Theme 3: **Grievance and Financial Oversight**
Top keywords: delay, payment, gram, fund, beneficiary, audit, need, work
This theme overlaps with Theme 1 but leans more toward financial accountability and grievance redressal. The recurrence of "delay," "payment," and "fund" highlights systemic issues in disbursement and responsiveness.

CHALLENGES FACED BY PRIS IN ENSURING ACCOUNTABILITY

Resource and capacity constraints

One of the most significant challenges faced by Panchayati Raj Institutions (PRIs) in ensuring accountability in MGNREGA implementation is the lack of adequate resources and the limited capacity of PRI members. Many PRIs, particularly in rural areas of Assam, face severe financial and infrastructural constraints, making it difficult for them to manage the complex tasks associated with MGNREGA. PRI members often lack the necessary training and skills to handle project planning, monitoring, and financial management effectively. Without proper capacity-building programs, these members are unable to perform their functions optimally, which leads to inefficiencies, mismanagement, and a lack of accountability in the implementation of MGNREGA projects. Furthermore, inadequate resources hinder the proper execution of social audits and grievance redressal mechanisms, which are critical to ensuring transparency and accountability in the program (Chakrabarti&Dey, 2021).

Political interference and lack of autonomy

Another major obstacle is political interference, which often compromises the autonomy of PRIs. In many districts, political influence shapes decision-making within the PRIs, particularly regarding the selection of projects, fund allocation, and the identification of beneficiaries. Besides, no information about new job, poor records and negligence's in following actual guidelines are found to be very common (Tamuli & Charingia, 2018). This political pressure undermines the ability of PRIs to make objective decisions based on the needs of the community, often leading to the prioritization of projects for electoral gain rather than genuine development. Additionally, political interference can restrict the functioning of grievance redressal mechanisms, leaving beneficiaries with unresolved issues and eroding public trust in the system. The lack of political autonomy often means that PRI members are hesitant to challenge corrupt practices or inefficiencies within the system.

Low levels of awareness among beneficiaries

Low levels of awareness among beneficiaries further exacerbate the challenges in ensuring accountability. In many areas, beneficiaries are not fully aware of their rights under MGNREGA, including the entitlements to wages and the procedures for social audits and grievance resolution. Similar findings have been found in a study conducted by Tamuli & Charingia (2018) that awareness level among the beneficiaries and community people is very poor in the state of Assam. This lack of knowledge prevents them from actively participating in accountability mechanisms and makes it difficult for them to demand their rightful benefits or report discrepancies. Without informed and engaged beneficiaries, PRIs struggle to enforce accountability, which can lead to corruption and inefficiencies going unchecked.

Recommendations

Strengthening capacity-building programs for PRI members

It is essential to invest in bolstering capacity-building initiatives for PRI members in order to increase the efficacy of PRIs in guaranteeing accountability under MGNREGA. Regular training in project planning, social audits, financial management, and grievance redressal procedures is part of this. Giving PRI members the abilities and information they need will help them handle problems like corruption and fund misallocation, increase transparency, andrun MGNREGA projects more effectively. Furthermore, PRI members from various locations could perform better if a mechanism for information sharing and peer learning is established.

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Enhancing transparency through digital tools and public information campaigns

Incorporating digital tools to enhance transparency can significantly improve accountability in MGNREGA implementation. By digitizing records of fund allocation, project progress, and beneficiary lists, PRIs can provide real-time access to information for both beneficiaries and stakeholders. Furthermore, public information campaigns using local media, radio, and social platforms can help educate citizens about their rights under MGNREGA, project details, and grievance procedures. Because beneficiaries can readily obtain pertinent information and hold PRIs accountable, these measures will guarantee better transparency and lower the likelihood of corruption or mismanagement.

Increasing community involvement in monitoring and grievance redressal

Active community participation in the monitoring process is essential to ensure that MGNREGA projects are implemented as intended. Encouraging beneficiaries to engage in social audits, attend meetings, and participate in decision-making processes will increase accountability. Furthermore, putting in place effective grievance redressal procedures that are responsive and easily available would motivate more people to report problems and guarantee prompt resolution.Increased community involvement strengthens the relationship between PRIs and beneficiaries, fostering trust and improving the overall effectiveness of MGNREGA.

CONCLUSION

This study examines the role of Panchayati Raj Institutions (PRIs) in ensuring accountability in MGNREGA projects in Upper Assam. Key findings reveal that while some districts like Jochat demonstrate effective transparency in project selection, fund allocation, and social audits, others, such as Golaghat, face significant challenges due to resource constraints, political interference, and weak community involvement. The capacity of PRI members and the level of community participation emerged as crucial factors influencing the effectiveness of accountability mechanisms. Furthermore, grievances and corruption cases are not always addressed promptly, largely due to inadequate grievance redressal systems and political pressures.

The implications for policy and practice in rural governance suggest that strengthening the capacity of PRIs, enhancing transparency through digital tools, and increasing community participation are vital for improving accountability in MGNREGA. By addressing resource and capacity gaps and empowering local communities, the accountability and effectiveness of rural development programs can be significantly improved. Additionally, providing clear guidelines and political autonomy to PRIs will ensure more transparent and responsive governance. Gap between planning, implementing and monitoring are needed to be addressed for its effective result. Besides, a proper networking among government authorities must be strengthened for more effective and successful result of the project in under the study area.

Future research should focus on examining the regional variations in PRI performance across different districts and states, identifying best practices for strengthening accountability mechanisms, and exploring the impact of digital tools on transparency and governance. Comparative studies between urban and rural governance models and their application to MGNREGA could also provide valuable insights into optimizing the implementation of rural development programs.

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