INTRODUCTION

India is the world’s largest democracy, but it is also a country with widespread chronic poverty and growing inequality. For more than a decade, the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) has promised the possibility of dignified employment to the rural poor. Yet this bold program has run into the realities of powerful interests and weak oversight. With support from IBP, the civil society organization (CSO) Samarthan has worked to strengthen implementation and accountability for MGNREGA in Madhya Pradesh. In doing so, Samarthan has made use of multiple tactics and tools, including contributing to hundreds of social audits. But the organization has also had to navigate a complex and fragile accountability ecosystem and find ways to strengthen it at the same time. Is Samarthan’s work only addressing the symptoms of the problems with MGNREGA? Or is the organization helping to address the root causes of structural inequality? This study speaks to these questions through brief exploration of Samarthan’s recent efforts.

CONTEXT

MGNREGA. Rural poverty continues to be a scourge in India, affecting tens of millions of households despite years of strong economic growth for the country overall. In 2005 the government of India created MGNREGA to address poverty among the poorest of the poor by ensuring a minimum amount of guaranteed employment. MGNREGA is mandated to provide adult members of rural households with at least 100 days of paid work that contributes to local public works projects. In order to qualify for the program, the households do not have to be listed as poor households in the official records. This guaranteed minimum paid employment could provide an essential safety net for rural households — particularly those headed by women or from lower castes and tribal groups, priority populations for the scheme — that lack other sources
of income or whose labor is frequently exploited at very low wages by landed elites. Over the past
decade, the program has been expanded to cover the entire country, becoming the largest social
protection program in history. Surveys suggest that roughly a quarter of all rural households in the
country gained work through the program.

In practice, however, the implementation of MGNREGA has been limited. In Madhya Pradesh
from 2010 to 2012, the average participating household received only about 40 days of work, with
just 5 percent of households receiving the “minimum” of 100 days. When work is provided, wage
delays and fraud are rampant.

What is driving this poor performance? On the one hand, the program itself is complex, and
limited state capacity has undermined its implementation and results, particularly in poorer states.
However, where there has been political commitment and active engagement of civil society with
the program, it has seen greater success. Yet this success has been tempered by evidence
suggesting that MGNREGA resources have been used by political parties to secure electoral
advantage, which raises questions about the motivations of political leaders. Furthermore,
corruption and elite capture have beset the program at multiple levels, with one study finding 30
percent of resources being misused in one of the more efficient states. Such problems have led
to the adoption of increasingly complex accountability measures that often fail to address the
power inequalities that enable corrupt or manipulative practices. In the end, MGNREGA is
operating amid deep inequalities, and it is these power dynamics — with those who would benefit
most having the least power — that shape how well the program functions.

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1 “Success and Failure in MGNREGA Implementation in India,” ESID Briefing No. 1, Effective States for Inclusive
   in India,” ESID Working Paper No. 63, Effective States and Inclusive Development Research Centre, Global
   Development Institute, School of Environment, Education, and Development, University of Manchester, U.K.,
   available at http://www.effective-states.org/publications/
4 Karthik Muralidharan, Paul Niehaus, and Sandip Sukhtankar, “Building State Capacity: Evidence from Biometric
5 Rajesh Veeraraghavan, “Open Governance and Surveillance: A Study of the National Rural Employment Program in
   Andhra Pradesh, India,” (Dissertation, University of California Berkeley, 2015), available at
http://escholarship.org/uc/item/3805n440
   46, Effective States and Inclusive Development Research Centre, Manchester, U.K., available at
http://www.effective-states.org/wp-content/uploads/working_papers/final-pdfs/esid_wp_46_roy.pdf; and
Aggrawal op cit.
More than a decade on, the MGNREGA program has not come close to achieving its full potential because of the challenging political economy in which it has been embedded. Yet for poor, landless rural households, the program presents the opportunity of dignified labor in areas where discrimination and exploitation are rampant. Furthermore, the ground-breaking work of movements like the Mazdoor Kisan Shakti Sangathan (MKSS) in Rajasthan have demonstrated the power of grassroots organizing and the use of the “right to information” to ensure the effectiveness of the program.\(^7\) This experience confirms the broader lesson that civil society efforts are vital to ensure that MGNREGA and similar programs function in a way that benefits the poorest and most excluded groups.\(^8\)

**Samarthan.** Samarthan is a CSO working on issues of participatory governance for equitable and inclusive development. Samarthan believes that effective and democratic governance is essential to sustained and equitable development and that effective participation of all stakeholders, especially the marginalized and socially excluded communities, is crucial for promoting inclusive governance. Thus Samarthan works to strengthen and support citizen-led organizations so they can play an active role in planning, implementing, and monitoring development. Samarthan also works closely with state actors to identify bottlenecks and present evidence-based proposals, while building the capacity of relevant public institutions.

For the past decade, Samarthan has been working at the intersection of state and social actors in an effort to realize the potentially transformative promise of MGNREGA. Samarthan’s approach involves working across the program’s complex accountability ecosystem. This means working with public officials at many levels, with the Madhya Pradesh State Governments’ Social Audit Society (SAS), and with networks of CSOs, panchayats, and MGNREGA laborers. Essentially, Samarthan seeks to leverage its unique position and strike a delicate balance between the roles of insider and outsider with respect to the state and the program. The organization tries to support state actors as they seek to address the capacity constraints and technical challenges of implementation while also building the “countervailing power” of citizens from marginalized groups to be able to effectively claim their rights.

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\(^7\) See for example, Suda Venon Menon, “Right to Information Act and NREGA: Reflections on Rajasthan,” Munich Personal RePEc Archive, Paper No. 7351, February 2008, available at https://mpra.ub.uni-muenchen.de/7351/1/Right_To.Information_Act_and_NREGA.pdf

Samarthan works on numerous aspects of MGNREGA and local development, from the local to the state level. This includes building the capacity of citizens, CSOs, local elected representatives, gram sabhas (village meetings), and public institutions. Samarthan also analyzes MGNREGA bottlenecks, both technical and political; gathers evidence through direct verification (e.g., discrepancies between projects reported finished and what has actually been done); and proposes solutions to relevant authorities. However, in this case study, we will focus on Samarthan’s engagement with the social audit of MGNREGA, in coordination with the SAS, the official and semi-autonomous state monitor of MGNREGA. Samarthan adopted a holistic and multipronged approach to supporting the effectiveness of social audits in targeted localities, including raising awareness, training and accompanying local CSOs and auditors, ensuring quality audit reports, facilitating public meetings to discuss audit findings, and coordinating the efforts of all actors.

**IBP support for Samarthan.** IBP has supported Samarthan through financial grants, strategic accompaniment, technical assistance, capacity building, and assistance in convening and supporting coalitions, especially at the state level. IBP has also supported Samarthan’s efforts to reflect on its own strategies and approaches. Since 2009 both organizations have worked in partnership on the issue of governance and accountability, and IBP has played a significant role in Samarthan’s work over the last five years. This role included support for planning and implementation of the work plans and labor budgets, strengthening the process and quality of social audits, supporting the SAS in piloting audits, and facilitating the monitoring and implementation of the electronic fund management system.

**ACCOUNTABILITY ECOSYSTEM**

**MGNREGA and the accountability ecosystem.** An accountability ecosystem includes all of the formal and informal paths toward and influences on real accountability. This includes formal state processes that are vertical (for example, between citizens and their representatives via periodic elections) and horizontal (through state checks and balances, such as legislative oversight of executive power and official state accountability institutions). But the accountability ecosystem is also deeply influenced by the politics of accountability, in which forces, inside and outside the state, contest the idea of accountability and the spaces and processes through which it is pursued. In other words, an accountability ecosystem is composed of the actors, processes, and

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9 For example, Samarthan participated in a 2015 workshop co-hosted by IBP on strategies of vertical integration and engagement with state mechanisms for checks and balances. A summary report of this workshop is available at http://www.transparency-initiative.org/reports/connecting-the-dots-for-accountability
contextual factors, and the relationships between these elements, that constitute and influence
government responsiveness and accountability, both positively and negatively.\textsuperscript{10}

The accountability ecosystem related to MGNREGA includes actors and processes that stretch
from the village up to the national level and include a range of formal and less formal
accountability actors and processes. Understanding this accountability ecosystem has been
essential to Samarthan’s approach, indeed given the multidimensional pressures and constraints
on MGNREGA implementation, Samarthan believes that only through strengthening the
accountability ecosystem can the program meaningfully benefit people living in poverty.

\textit{Panchayati Raj.} The \textit{Panchayati Raj} institutions of local councils have been essential actors in
the MGNREGA process. When MGNREGA began, it put significant resources in the hands of the
\textit{panchayats}, which in turn increased their relevance at the local level and thus importance of the
ways these local leaders are chosen and how they govern themselves.\textsuperscript{11} The \textit{panchayats} are
mandated to have proportionate representation by women, members of lower castes, and tribal
groups. Nevertheless, in the rural and patriarchal social contexts of India, it is the male village
elites who effectively control the \textit{panchayat} decision making, particularly with respect to
expenditures, and are thus most able to collude with public officials to manipulate — or even steal
— MGNREGA resources.

In the MGNREGA program, demands for work from rural households come through the base of
the \textit{panchayat} pyramid at the village level, the elected \textit{gram panchayat}. The village assembly —
\textit{gram sabha} — is the site for social audits of MGNREGA works and worker compensation. A
variety of community-based voluntary organizations engage with the \textit{gram sabha} in the audit
processes to contribute to their effectiveness. However, the bureaucrats appointed by the district
administration to ensure objective processes free from intimidation in social audit proceedings
normally do not attend \textit{gram sabhas} or make only brief, token appearances.

At the state level, the \textit{Mahasangh}, a network of 2,000 elected \textit{panchayat} representatives,
advocates with the state government on behalf of local councils. This network, along with a group
of grassroots-level NGOs, engages with the district bureaucracy to create conditions for greater

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\textsuperscript{10} Brendan Halloran, “Strengthening Accountability Ecosystems: A Discussion Paper,” Transparency and

autonomy of local government institutions, particularly with respect to decision making in programs like MGNREGA. In 2013 the state government of Madhya Pradesh set up the SAS to undertake the monitoring of MGNREGA. However, the agency has limited political support and capacity. Nevertheless, it represents an important formal actor in the NREGS accountability ecosystem. The SAS is charged with performing social audits to ensure that MGNREGA works are completed, workers are paid, and any irregularities are uncovered and addressed. However, looking at SAS experiences in other states, we find that they may expose issues that go unresolved and depend on workers being forthcoming about their grievances, which they are often unwilling to do given the potential for reprisals by local elites once the auditors have gone.\textsuperscript{12}

\textit{Comptroller and Auditor General}. The Comptroller and Auditor General (CAG) of India worked with Samarthan and the SAS on the rules for social audits for MGNREGA in Madhya Pradesh, so that the social audit is today considered part of the formal audit system. This allows for joint social and financial audits, involving both institutions and supported and facilitated by Samarthan and its partner CSOs. The CAG undertook an audit of SAS, and the processes used in social audits were observed in 50 audits randomly selected by the CAG.\textsuperscript{13} This process was documented and shared with the state government.

\textit{Media}. Citizens and civil society have limited means of influencing elected officials and bureaucrats, particularly with respect to accountability for corruption or mismanagement. When Samarthan’s requests to government officials have failed to elicit a meaningful response, the organization has engaged with the media to publicize problems and press those officials for a response. Samarthan has worked with the media mostly at the local level, but this effort has caused government officials to take some immediate corrective actions. Media coverage has also broadened awareness of and interest in social audits.

\textit{Contextual factors}. MGNREGA is embedded in a context of deep power disparities. The right to work has the potential to upset the rigid hierarchies that exist in rural India. Thus it has often been opposed outright or has had its transformative potential subverted. In Madhya Pradesh, these efforts have taken the form of trying to “depoliticize” MGNREGA by explicitly avoiding any mention of structural power disparities and exerting pressure to weaken the monitoring and

\textsuperscript{12} Suchi Pande and Rakesh Dubbudu, “Citizen Oversight and India’s Right to Work Program: What Do the Social Auditors Say?” Accountability Research Center, American University, Washington, D.C., 2017; and Veeraraghavan, \textit{op. cit.}

\textsuperscript{13} http://www.cag.gov.in/content/report-no-4-2016-madhya-pradesh-local-bodies
auditing of the program. The various CSOs implementing and facilitating social audits of the program have sometimes been complicit in this effort to reduce citizens to simply “beneficiaries” of MGNREGA, rather than active agents in pursuit of their rights. In this way, elites have tried to ensure that power shifts are minimized.

General evidence from the MGNREGA experience across India demonstrates that the accountability ecosystem in which the program has been embedded is weak. Samarthan’s experience with the program in Madhya Pradesh confirms this as well. Formal accountability actors, such as the SAS, have been kept weak by state authorities, who have failed to name a director for the organization. Furthermore, intermediate and local levels of state bureaucracy have been complicit in manipulating or siphoning off resources from the MGNREGA program. This includes the mechanism for redressing grievances designed within the state council of MGNREGA. The ombudsmen appointed to monitor the program as independent authorities have not been provided resources to conduct their field visits and so have not been systematically engaged in addressing grievances. Finally, the elected representatives and open assemblies of the panchayat system are subject to local power dynamics that constrain the ability of citizens to bring accountability claims, much less to see them acted upon. Thus, at every level of the MGNREGA program, the accountability system is weak and, absent meaningful external oversight, does not ensure that the program functions to benefit the poor. All this suggests the need for civil society actors to actively monitor and support the accountability ecosystem.

SAMARTHAN EFFORTS TO IMPROVE ACCOUNTABILITY

As we have seen, MGNREGA represents a significant influx of central government resources into a multilevel, multi-actor governance system with a high degree of opacity and very few meaningful accountability mechanisms. In other words, the accountability ecosystem is very weak. Thus, in addition to challenges of implementation, this situation was a recipe for widespread corruption and manipulation of the program. And indeed, this is what happened.

Samarthan’s own research on MGNREGA implementation in 2010 revealed numerous problems. Individuals demanding work through the program were not getting work in a timely manner, they were getting fewer days than they requested, their wages were delayed, and nearly a third reported not being paid what they were owed. Furthermore, the planning for community projects was supposed to be approved by the village assembly, but virtually all citizens reported that this was not taking place. Rather, collusion between members of the panchayats and the local government bureaucrats was widespread, while community involvement was superficial, at best.

In response, Samarthan sought to work with the official accountability mechanism of the program, the SAS, to both strengthen the institution and facilitate its core function: carrying out social audits. Thus Samarthan worked to strengthen the organizational capacity of the SAS and also planned a massive joint social audit from late 2014 through 2016. This social audit campaign also built up Samarthan’s relationship with many small local CSOs across the state that were based in or near communities to be audited, were familiar with the MGNREGA program, and were committed to the social audit process.\footnote{Many CSOs receive grants or contracts from the government to implement various public programs and are thus reluctant to engage in a robust social audit.}

Samarthan knew that SAS community auditors could not just show up, ask for workers to report irregularities, inform the local authorities, and go off to the next community. Social audit experiences in MGNREGA across the country confirm that workers will often not report problems for fear of reprisals, and local officials will often not follow through when they promise to fix the issue.

Thus Samarthan’s facilitation of and involvement in the social audits incorporated a range of complementary elements before, during, and after the actual audit:

- Raising awareness of rights and obligations among citizens and MGNREGA workers;
- Organizing unions of MGNREGA workers in 50-60 village clusters;
- Organizing Social Watch Groups of local leaders and professionals;
- Identifying suitable candidates for the SAS community auditor role;
- Improving the training materials and training the trainers of SAS community auditors;
- Training village social audit groups;
- Facilitating the design of the social audit process with the SAS;
Facilitating the engagement of a broad network of CSOs in the SAS audits, with Samarthan accompanying the audits directly, particularly in the most challenging village contexts;

Facilitating the *gram sabha* village public hearing, including the meaningful participation of MGNREGA workers, to review the audit findings with local authorities to address problems;

Following up with higher levels of government on issues not resolved at the community level; and

Informing media of the audit process and its findings.

Samarthan generally took on the most difficult aspects of the social audit process. Samarthan ensured the quality of the audit and verification process, often leading those processes directly. It also often facilitated the *gram sabha* meetings in which MGNREGA anomalies were discussed and decisions made with regard to corrective action. Most important, but least visible, Samarthan leveraged its contacts and credibility with a wide cross-section of actors to ensure the social audit process could take place and result in meaningful accountability. In particular, Samarthan worked closely to ensure the cooperation (or at least minimize the obstruction) of village and local elected officials and bureaucrats, many of whom may have felt threatened by the audit process.

Numerous problems with MGNREGA implementation were identified by the audit process and discussed in the *gram sabha* public meetings. These include delayed or reduced wages, failure to include qualifying families and inclusion of unqualified families in the program, certification of incomplete works, inflated cost estimates, and undertaking work in unapproved projects and communities. In many cases, these problems were resolved within the *gram sabha* assembly or through the actions of government authorities at higher levels.

**Social audit experiences.** The following examples illustrate the kinds of problems identified by the social audits and how they were addressed.

- In five communities in the sub-district of Narainpur, social audits facilitated by Samarthan found 60 toilets that were reported completed, for which $10,000 in MGNREGA funds had been disbursed. However, the toilets had not in fact been constructed. *Panchayat* members in these communities and the local MGNREGA engineer had simply stolen the funds. Community and district public hearings led government officials to prosecute the offenders and quickly construct the missing toilets.
• In communities like Bichua and Chindwara, social audits led by Samarthan revealed that workers’ signatures were forged so that payment to them was diverted. Gram sabha meetings ensured that the wages were in fact collected and given to the workers to whom they were owed.

• A road in the locality of Nayapura had been approved to connect to a Dalit village, but physical verification as part of the social audit demonstrated that it had instead been constructed to a high-caste community. Community hearings led the local panchayat to subsequently build the road as originally planned.

• In public hearings, facilitated by Samarthan and covering a district of 70 villages, evidence from social audits implicated numerous panchayat secretaries in theft or other acts of malfeasance related to MGNREGA funds, generally forging paperwork and then keeping the money themselves. Some money was recovered, and some individuals were suspended from their duties. However, many of these corrupt actors sought to evade justice by pressuring the government to ignore their cases through bribing their way out of trouble or stalling their court proceedings. The pressure from the public hearings and media coverage ensured that the government took action against most of the guilty parties.

There are many more stories like these, tales of problems revealed through the social audit process, with actions taken either in local assemblies or by government actors at higher levels. Clearly, a robust social audit process is required to ensure that there is accountability in the MGNREGA process. But the scale of the corruption and manipulation of MGNREGA resources has been daunting. The examples above and others demonstrate that problems are often corrected by the social audit process and that actors guilty of wrongdoing must account for their actions. However, in relatively few of these cases were the perpetrators meaningfully punished. While the root causes of these problems — a lack of meaningful accountability driven by deep power inequalities at the local level — have been exposed, by no means has the social audit process dealt with those causes. Generally, the fixes have only treated the symptoms.

The social audit experience raises as many questions as it answers. On the one hand, the social audits are a powerful tool that has brought justice to communities in which local elites can act with impunity. The audits have ensured that the MGNREGA laborers are paid the wages they are owed, and they have ensured that needed community infrastructure is completed and of sufficient quality. Yet these issues will probably continue to reappear. Worse still, local elites who have
been exposed and punished by the social audits might make reprisals against the poor families who dared to provide evidence against them.

Samarthan’s vision of accountability for the MGNREGA program has always been one of institutionalizing audits and oversight, both in the local community hearings and through the SAS. The social audit campaign has only been the first step in that process.

**Power dynamics of accountability.** Given the complexities of the MGNREGA program and the accountability ecosystem that seeks to ensure that it functions for the benefit of the poor, Samarthan has had to learn to navigate formal and informal structures and power dynamics in the pursuit of positive change. Samarthan has had to be attuned to the subtleties of local expressions of power, the multiple layers and systems of bureaucratic administration, and the party politics of the state government. In many ways, Samarthan’s work to deepen accountability for MGNREGA is about “problem-driven iterative adaptation” (PDIA) and “going with the grain.” 16 17 In other words, the organization works to support “best fit” solutions given the real-world constraints, both political and technical. This has involved navigating a complex accountability ecosystem and seeking entry points to influence actors and mechanisms.

This process has benefited from Samarthan’s ability to work with multiple actors, from youth volunteers to *panchayats* to state and national government authorities. Samarthan has sought to identify problems in the MGNREGA system and to work constructively with relevant stakeholders toward solutions. For example, Samarthan’s knowledge of the bottlenecks and deficiencies in local implementation has been accepted by state authorities and has allowed Samarthan to work with official programs, such as the Electronic Fund Management System, Samarthan supported the planning, piloting, and monitoring of the move to electronic management. While the government of Madhya Pradesh was initially reluctant to embrace the new system, Samarthan helped authorities realize that moving from paper-based to electronic processes could significantly improve the transparency and efficiency of the movement of funds within the MGNREGA system.

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Nevertheless, the implementation of MGNREGA in Madhya Pradesh has not been improved through a strictly linear process of technical tweaks suggested by Samarthan and other CSOs that were undertaken by capable bureaucrats and committed leaders. Social and economic change is rarely so simple in the real world. At each level of governance and in each segment of the implementation process, key actors have lacked either capacity or commitment or both. Despite a decade of patient and strategic engagement by Samarthan, numerous gaps and obstacles remain.

Despite Samarthan’s adept navigation of the accountability ecosystem, key actors continue to present a challenge to achieving real accountability for MGNREGA. For example, the local gram panchayats are essential for the functioning of the MGNREGA process, for they receive the citizen demands for work that then must be matched to local projects and funded by the state. Locally elected panchayat leaders can also provide a necessary counterweight to state politicians and bureaucrats, who have their own incentives related to the program. However, panchayats themselves are often made up of local elites, which raises questions about their commitment to ensuring that MGNREGA works to benefit the poorest, particularly in light of evidence that the program’s resources have been used by panchayats to solidify their own role as brokers of state patronage. Furthermore, evidence from social audits has revealed the complicity of some panchayat members in the theft of MGNREGA funds through the falsification of records and the withholding of funds from workers. Finally, in some cases, panchayat members obstruct social audit processes, withhold documents, and intimidate MGNREGA workers so they do not report abuses. Thus, even as Samarthan works with individual panchayats and their network at the state level, the organization must be aware of the accountability challenges related to these bodies themselves.

An equally significant challenge to Samarthan’s ability to influence and support improved MGNREGA implementation and accountability exists at the state level. Samarthan’s relationships and engagement that span the multiple levels of the MGNREGA structure uniquely position the organization to identify systemic problems and propose meaningful improvements to address them. However, this relies on the willingness of government authorities at the state level to implement these reforms. That implementation has been patchy at best and seems to be declining over time. The state government is now closing doors on civil society engagement, and it is becoming clear that the political will for meaningful accountability with respect to MGNREGA

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18 Harvey, op. cit.
is declining. The failure to meaningfully support the SAS — or even name a director for the organization — is symptomatic of this trend.

Thus even savvy navigation has its limits in contexts where the accountability ecosystem is fraught with structural weaknesses. Much of Samartha’s work, especially the facilitation of social audits, identifies symptoms and not the causes of exclusion and impunity, which are more deeply rooted in unequal power structures at local and state levels. Accountability demands or processes, such as those promoted by Samartha with respect to MGNREGA, are resisted and undermined by those who hold power—both formal and informal—and benefit from the status quo. Even where Samartha identifies bottlenecks to accountability and proposes solutions that are then implemented, the evidence suggests that these efforts will not address the structural drivers of governance failure.20 This means Samartha’s ability to influence and improve the system without shifting power in any way is fundamentally limited. Samartha understands this and has balanced a navigational strategy with strategic investments in strengthening elements of the accountability ecosystem, particularly supporting the role of active citizens and of the panchayat representatives and civil society.

**Strengthening the accountability ecosystem.** Improving the accountability ecosystem is a daunting prospect in any context.21 Indeed, it is well beyond the capacity of any single CSO.22 Thus Samartha has been strategic about the actors and spaces it seeks to strengthen, seeking maximum leverage but also acknowledging the reality that change will likely be incremental and at the margins.

The most obvious entry point for Samartha has been the state’s own accountability mechanism for MGNREGA, the SAS. Samartha’s support for the SAS has been multifaceted, responding to the opportunities for collaboration that have presented themselves. Samartha has provided training and capacity building for SAS social auditors and, as discussed above, carried out joint social audits to ensure that these are implemented successfully. Samartha also built bridges between the SAS and the Comptroller and Auditor General (CAG) to bring together multiple state audit instruments and enhance their effectiveness in monitoring MGNREGA implementation.

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20 Veeraraghavan, *op. cit.*
Samarthan’s engagement with the SAS and the organization’s constructive reputation resulted in an invitation to join the board of directors and thus help steer the organization. However, this decision-making body has not seriously considered the quality of social audits or ways to strengthen them. Indeed, it has become obvious that the willingness of state authorities to support the SAS is not strong, for they have failed to name a director and have provided far less than the legally required resources. This has forced Samarthan to rethink its investments in the SAS as a way to build a meaningful accountability process.

Understanding the pressures on the SAS, Samarthan has always sought to engage with diverse non-state actors to strengthen the accountability ecosystem. Fundamental to Samarthan’s mission are efforts to build the capacity of small, local CSOs and to help them to link together and to connect to processes like the social audits. These increasingly capable and networked CSOs proved instrumental to Samarthan’s social audit campaigns. Samarthan has also been cognizant of the need to engage with media and has helped local and district-level media cover social audit processes more effectively, leading to widespread dissemination of findings that have contributed to responsiveness from authorities. Thus Samarthan has sought to connect the dots between actors across the accountability ecosystem in ways that bolster formal accountability mechanisms, such as social audits. Litigation has also proved a viable option for improving implementation and accountability. Over time, work with local CSOs and media may help to raise broader awareness of rights and responsibilities and may shift norms and expectations with respect to accountability.

Ultimately, however, MGNREGA is a program in which poor and marginalized rural citizens must contend with deep power inequalities as they seek to realize their right to employment. Without strengthening the countervailing power of citizens, all the evidence suggests that even formally participatory processes will be coopted by elites. Collective action by citizens, through associations, movements, and other forms of organizing, is thus a necessary precondition of meaningfully demanding accountability from power holders. Recognizing this reality, Samarthan worked from the beginning to build a membership-based MGNREGA workers’ union to bring together the collective voices of laborers that would be otherwise isolated and fragmented. The MGNREGA labor union is federated in order to engage directly in communities but also at higher

levels of government. It is active in mobilization and advocacy and has also helped members run for – and win – election to local *panchayats*, thus bringing the interests of workers into the formal governance system. The union is no magic bullet, but it does represent a powerful expression of collective engagement by MGNREGA workers that is a necessary complement to the efforts by Samarthan and other CSOs, as well as the SAS and the media, in the struggle for accountability and meaningful democratic rights and equity.

**FINAL THOUGHTS**

States exemplify the challenges of complexity. The interactions, alliances, and disputes between politicians and civil servants, between one ministry and another, or between different tiers of government and how each of them in turn respond to citizen demand and other external pressures provide the political landscape within which decisions are made. Learning to “dance with the system” — understanding how the state evolved, how its decisions are made, how formal and informal power is distributed, and how distribution shifts over time — are essential tasks for any activist intent on making change happen.25

Samarthan is a single organization (albeit with extensive partnerships and networks) working in a challenging context to realize the potential of a transformative social program whose implementation has been undermined by the very unequal power structures it is meant to address. So on the one hand, Samarthan is working with actors who themselves are committed to maintaining the status quo, both in the state government and in village *panchayats*, and thus resist or limit the accountability of the program. Samarthan realizes that these are the existing constraints within which it works. Nevertheless, Samarthan is working in a myriad of small ways — and at the margins of these exclusionary power structures — to build the countervailing power of citizens and civil society with respect to the MGNREGA program. Indeed, Samarthan recognizes that each incremental improvement to the implementation of MGNREGA, which requires strengthening the accountability ecosystem within which it is embedded, helps realize the transformational potential of the program. Over time, these changes can contribute to the erosion of inequality.

Thus, by working with the grain of the context in which it finds itself, Samarthan is “dancing with the system,” even as, in more modest ways, it works against the grain of power relations by promoting incremental shifts at the margins that can gradually strengthen the fragile

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accountability ecosystem. This has put the emphasis on building a multi-level coalition of pro-accountability actors, grounded in mechanisms like the workers union, in which citizens can play an active role in engaging and strengthening the accountability ecosystem. As Samarthan’s director Dr. Yogesh Kumar has said at a recent workshop on accountability, “Coming together is necessary; there is no choice if we are really interested in making large changes. There is no substitute for building trust and coalitions.”