

**ACCOUNTING AND ACCOUNTABILITY IN THE FIELD OF SOCIAL SERVICES – A
MULTI-LEVEL INVESTIGATION**

By

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ABSTRACT

Roberts (1991, p.355) remarked that “the analysis of accounting in systems of accountability (also) offers alternative ways to conceive of the transformation of accounting.” This dissertation aims to improve multi-level understanding of accounting and accountability within the field of social services. Focusing on India’s Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), one of the world’s largest social services programs, I examine the role of accounting in accountability practices and change processes at macro, meso and micro levels.

Current social services literature, straddling public, private and third sectors, reveals accounting-accountability research to be underexplored (Bracci & Llewellyn, 2012) and conspicuously lacking in diversity of research sites, yet undergoing significant change (Ebrahim, 2003; Brinkerhoff & Brinkerhoff, 2004; Llewellyn, 1997; Walz & Ramachandran, 2011). This facilitates a unique set of observations and understandings as program delivery and implementation evolve.

This dissertation specifically uses Bourdieu’s notions of field, habitus and capitals, also linking to literatures on management control systems, budgeting, routines and sense-making. Following the unfolding of MGNREGS over eight years, I raise two main research questions: How are accounting practices and artifacts intentionally enlisted in MGNREGS towards notions of accountability across multiple levels of program governance? What role do accounting practices in MGNREGS play in larger organizational and social change processes?

I examine accounting’s enlistment in an *enabling* role to “frame” and diffuse accountability and program structure on a macro level; in a *strategical role*, to “construct” accountability at the meso level; and in a *learning and sense-making* role to “implement” accountability at the micro level, where the program’s accounting and accountability practices intersect with rural villages. My analysis argues that accounting can be mobilized towards emergent change processes both within public organizations and wider social practices to impact the daily lives of underprivileged rural citizens. In MGNREGS, accounting as an organizational and social practice is not only shaped by organizational objectives but also in turn shapes these objectives and the field’s material structure, players, powers, logics and habitus. Accounting practices are, thus, an important part of the ordering, (re)organizing and multi-level change processes in the field of social services in India.

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Chapter 1: Introduction

As I have come to understand, where there is money there is usually an “account” of it. An account can be understood as a type of narrative (Messner, 2012), an oral or written discourse that can be connected to notions of responsibility and answerability. It “depends upon the ability to relay a set of sequential events with plausible transitions” (Butler, 2005, p.12). This dissertation provides a contextual, non-linear account of accounting and accountability practices through the unfolding implementation of a social services program.

Growing up in India for me meant having an understanding and appreciation of why public-sector jobs remain tremendously coveted. According to the 2011 Indian census, approximately 70% of India’s population lives in rural areas (Government of India (GOI), 2011) and over 20% of all Indian citizens are clearly below the poverty line, earning less than the \$1.90/day measure used by the World Bank (World Bank, 2016). The total absence of a national or provincial social safety net for a majority of the population fuels the value of what public positions offer: substantial amounts of formal and informal power; social standing; job security; and social security in the forms of medical, education support and a pension. My life in Canada produced a completely different set of experiences, with a governance–citizen relationship expressed through availability of social service programs and access to social security in the form of pensions, healthcare and a range of support programs for the underprivileged.

What did not vary across the two countries was the significant amount of public and private funds invested into this sector. The field of social services combines social objectives with public and non-public funding in complex delivery arrangements that connect macro-level funders to micro-level implementation. As this amount of social investment grows, so does the role of accountability connected to program management and accounting at multiple process points (Torres & Pina, 2003) such as planning, budgeting, control, performance management and financial reporting. Initial conversations with various non-governmental organizations (NGOs) delivering social welfare programs in Ontario confirmed themes of increased focus and pressure on the ability to produce program accounts by public and non-public funders in developed nations (Benjamin, 2008).

The insight that emerged for me is that in the field of social services, linking accounting and management processes to accountability can be fraught with contextual challenges of conversion, quantifications, and implementational realities. My NGO conversations also reflect the variety of interpretations and expressions (Ahrens, 1996; Sinclair, 1995) that accountability can represent given the role, position and

interest of the stakeholder. Since organizations do not function in silos, singular renditions defining *accounting* are quite meaningless (Malone, 2007; Koppell, 2005) as accountability seems to be an ever-expanding concept (Mulgan, 2000). Preston, Cooper & Coombs (1992) explore the construction of budgets in National Health Service in the United Kingdom, while Ebrahim (2002) examines struggles over quantification and control between NGOs and international funders in India. Both studies present instances of organizational cycles of framing and translations, processes of evaluation determining the demanding or providing of accounts towards the conversion of organizational objectives into practice. So, to my perspective, such processes cannot be understood merely through the study of the phenomenon at one specific level of inquiry.

My motivation in this dissertation is to better understand the various roles accounting can play in the multi-level delivery, accountability and change processes in the life-cycle of a social services program as it initiates from the central (federal) government office and finds its way into the post office bank account of a program beneficiary in a remote Indian village. As Roberts (1991, p.355) outlines, “The analysis of accounting in systems of accountability (also) offers alternative ways to conceive the transformation of accounting.” Research in NGO funding and accountability (Ebrahim, 2002, 2003) has certainly increased but the same cannot be said of accountability research the public sector. An exploration of current literature in the field of social services, which straddles the public, private and third sector, reveals accounting-accountability research to be a particularly underexplored area (Bracci & Llewellyn, 2012) with a conspicuous lack of diversity in research sites. This sector is undergoing a period of significant changes in terms of funders (Ebrahim, 2002, 2003; Brinkerhoff & Brinkerhoff, 2004), service delivery (Llewellyn, 1997), performance measurement and accountability (Walz & Ramachandran, 2011) in developed and developing countries. These facilitate a unique set of observations and understandings as some of these programs evolve, grow and transform.

An otherwise unrelated visit to India brought me into contact with the *Mahatma Gandhi National Rural Employment Guarantee Scheme* (MGNREGS), with substantial media coverage focusing on this program on a consistent basis. As Petersilia (1990) outlines, “the ideas embodied in innovative social programs are not self-executing.” MGNREGS’s execution of innovative accounting and accountability practices had become a political, administrative and financial battleground among the political and administrative wings of the government, other implementing agencies, non-governmental organizations, media, social activists and citizens (Jayasinghe & Wickramasinghe, 2011). For many years, continuous and tremendous amounts of public funds left central and state coffers, ostensibly to be pumped into rural employment through state governments. But under conditions of severe systemic corruption, bureaucracy, lack of oversight,

insufficient control and accountability mechanisms, and a heavy socioeconomic nexus at the local level, arguably a high percentage of this money did not seem to have reached the intended poor and underprivileged in rural India.

Two elements of the program emerge as particularly important for this research project. First, the MGNREGS program is designed around its various financial and management accounting systems and practices with accountability as a core pillar objective. Release of extensive public funds towards national social objectives requires the capacity to control or account for such funds at the micro, meso and macro levels. For MGNREGS, designing and funding happen at the macro level but conversion and implementation happen at the meso and micro state level. The centre (the federal government) neither has direct access to village-level implementation, nor can it penalize state governments. The state governance itself faces immense geographical, resource and socioeconomic barriers in program implementation, control and accountability. Thus, at the heart of the challenges faced by MGNREGS were issues of conversion of notions of accountability into practice-based accountability. Decades' worth of established and entrenched patterns and habituated ways of seeing and doing things in public organizations and local village governance have created significant barriers for change and the success of innovative practices. So, the challenge for accountability is also a challenge for accounting practices.

Second, accounting practices have emerged to have significant roles in organizational and social change processes. Here accounting is not a part of the problem but a part of the solution. Though much of the public attention to MGNREGS was negative, identifying significant program failings, corruption and misappropriation of funds, there were positive voices from some state governments, non-government organizations and economists such as Jean Dreze, which were being drowned out. These voices locate sites where the program implementation is being turned around – in the state of Andhra Pradesh, for example. These can shed light on successful implementation strategies, transition mechanisms and processes that provide potential best practices for other Indian states, should they want to focus on MGNREGS.

Considering the challenge of India's entrenched sociopolitical context, I became very interested in the form, purpose and manner in which accounting practices could become enlisted in implementation and transformational processes connected to program objectives and accountability at different levels in program delivery.

The Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

The MGNREGS program was initiated through the Mahatma Gandhi National Rural Employment Guarantee Act (NREGA) in 2006. It is a demand-driven social security program, largely centrally sponsored (with partial state support), with a public delivery system. The World Bank's report "The State of Social Security Nets, 2015" (World Bank, 2015) ranks MGNREGS as the *largest social safety net program in the world* while the Indian government calls it "perhaps the largest and most ambitious social security and public works programme in the world" (Ministry of Rural Development (MoRD), 2012). MGNREGS grants the right of employment to the poorest in rural India.

"The MGNREG Act is the first ever law internationally, that guarantees wage employment at an unprecedented scale. The primary objective of the Act is augmenting wage employment" (MoRD, 2010).

India's MGNREGS guarantees 100 days of employment in one financial year to any rural family willing to do unskilled work. The program not only aims to enhance livelihood but targets urban migration, generation of local assets and empowerment of women and minorities in local governance. With the 2011 Government of India (GOI) census showing approximately 70% of India's population of 1.21 billion as residing in rural India (Chandramoulic, 2011), this is a massive program in every sense – geographical, administrative, financial and technological. It initially started with 200 districts in Phase I in 2006 and eventually covered all of India except 100% urban areas (MoRD, 2013, p.2). MGNREGS unmatched financial outlay generated more than 11 billion person-days of work through an investment of over Rs. (Rupees) 2,124 million or Canadian \$42 billion from 2006 to 2014 (MoRD, 2013–14, p. 9; 1 Canadian dollar = Rs. 50 approximately). The budget outlay for the year 2013–2014 alone was Rs. 330 billion or CAD 6.6 billion (MoRD, 2013–2014).

MGNREGA, a workfare or "work-for-welfare" program, is a type of non-entitlement welfare program providing citizens with state support and benefits conditional on mandatory economic participation in the shape of paid work, job search, and study or training (Saunders, 2005). In many developed countries it has replaced traditional welfare services support for the unemployed. In developing and underdeveloped countries, without a security net for the unprotected, workfare programs have come to fill a variety of purposes, from crisis cash and food to income, employment, skill development and building public infrastructure, while reflecting a variety of structures, strategies and institutional arrangements. Some, called "cash-for-work" or "conditional cash exchange" (Fiszbein, Schady, & Ferreira, 2009; Bourguignon, Ferreira & Leite, 2003) programs, are funded by international aid organizations such as the World Bank,

while others are “Public Works” (Subbarao, 2003), short- and long-term programs funded by the central/federal government. They all involve state support in return for, usually, work.

MGNREGS is considered by the Indian government to be a “paradigm shift from earlier wage employment programs” and it is ground breaking in several ways. First, the government has legislated (rights-based) citizen participation at the rural level – right to work, participate, and hold to account. Second, the right to work is based on self-selection both for employment and public works at the village level. Self-selection means work is provided to those who demand it. The village as a collective also has the right to determine local assets created through the program’s public works, so long as they are within the types of works allowed. The MGNREGS budget, therefore, does not technically have a ceiling, as all verified demand for work from rural beneficiaries that comes up in the form of the labour budget must be honoured. The central government bears the entire cost of wages of unskilled manual workers and 75% of the cost of materials and wages of skilled and semi-skilled workers. The state governments bear the remaining 25% of the cost of materials and wages of skilled and semi-skilled workers, administrative expenses of the State Employment Guarantee Council (SEGC) and unemployment allowance in case the state is unable to provide waged employment on time. Third, MGNREGS is designed with a bottom-up structure, backed by legislation; key planning, budgeting, implementation, reporting and accountability processes are designed to take place at the village and block (micro) level with rural citizens envisioned as key stakeholders. The processes and records they generate are collated up to the block, state (provincial) and central (federal) government levels.

Administrative structure

The MGNREGA administrative architecture draws on India’s and Mahatma Gandhi’s concept of the *panchayati raj* system of self-governance at the local/village level. The *panchayati raj* is a highly decentralized model of governance that flows between the central (federal), state (provincial) and three other levels between the state and the rural beneficiary. Starting from the central government, the Ministry of Rural Development (MoRD) works with the Central Employment Guarantee Council (CEGC), the latter set up as an apex watchdog for the program. At the state level, the state government rural development departments work with the State Employment Guarantee Council (SEGC), which is set up for review, monitoring and evaluation of MGNREGS performance (Appendix B).

At the micro level, the village elects its own representative committee of five “elders” called the *gram panchayat* (GP) presided over by the *panchayat* President. The GP is designated as the implementing agency for a major portion of the MGNREGS public works at the village level. It is also at the village level

that many financial, operational and other implementational records are created and maintained. The panchayat Secretary is the state government representative for the program at the village level, and most processes and documents need the combined authority and signatures of both the President and the Secretary in order to minimize agency issues. As detailed below, between the village and the state are two additional levels of governance: district and block.

The various levels of governance include (Appendices A, B)

- Level One: Ministry of Rural Development, Government of India; CEGC, both responsible to the central government and Indian Parliament.
- Level Two: State governments: Elected cabinet of ministers and the administrative wing; SEGC, responsible to the central government for funds spent.
- Level Three: The district or zilla level, directly under the state level. It consists of the district or zilla panchayat and is presided over by the district program coordinator (DPC). The DPC reports to the state government (through the SEGC), which in turn reports to the central government (through the CEGC and MoRD).
- Level Four: The block or tehsil level; a block consists of an intermediate block-level janpad panchayat and is presided over by the block officer (BO). Each block has from 20 to 100 villages.
- Level Five: The gram panchayat and the *gram sabha* (GS), at the village level; the GS is a village-level public assembly that includes all adults living in the village.

The administrative culture within the government agencies can be seen through the lens of an official *habitus* (Bourdieu, 1980). This refers to the visible and underlying rules of the game – the positional distributions, understandings, knowledge, attitudes, preferences and conditioning that influence the way the inner workings of an organization and its employees. Such a habitus can be communicated, diffused and reproduced through logics, understandings and acceptances that are internalized by employees. The village, though not an organization, functions on its own set of logics, rules and habitus. These social, cultural and economic understandings do not have to be explained to its members. They are accumulated tacitly through lived experiences that are internalized. These rules, relationships and arrangements deeply influence what is acceptable, who has the power, and the way things are done. We will explore this concept in more detail in the following chapters.

Process map

The MGNREGS program is constituted of a complex mix of structures, practices and personnel combined into various concurrent and nested processes that make up the program. In this section, I discuss some of

the process and workflow maps for the program as a whole as well as specific subprocesses, in order to provide a clearer framework for understanding an annual program cycle (Appendices C, D and E).

The NREG Legislative Act created a macro governance vision which, combined with elements such as its political-administrative environment, shapes the overall framework, practices and systems for the national program. This process outlines boundary conditions – enabling and limiting factors within which program (and accounting) practices, artifacts and interactions must function. The central government in its initial role is the designer, funder and facilitator. Its program framework is communicated and diffused to the meso level through the MoRD’s Operational Guidelines and other government communications. Each state is entrusted with the public resources, powers and responsibilities to convert the larger national vision into state-specific visions, objectives and guidelines. Some states have chosen to create new program departments for MGNREGS, while others have assigned the program to existing rural development departments running existing programs. After the approval of state-level guidelines and objectives by the political wing, the administrative wing works on producing supporting policies, rulings, commitment of resources, systems and practices that put the program into real motion. These state departments, connected to rural development, are responsible for the larger planning, implementation, reporting, control, auditing and accountability processes relating to the program. State-level data is also collated and analyzed at this level for state functioning and central reporting. The program is then put in practice at the village level through various line and staff departments at district, block and local governance levels, working with elected village representatives.

Planning and works module – The program process initiates with the planning and works module at the village level. Dates for village meetings called gram sabhas (GS’s) are declared well in advance. At the GS in each village, all adults in the village, block and district government representatives, and NGOs and community-based organizations (CBOs) can be present. The GS is a participative process where the stakeholders mentioned above discuss alternatives for village projects, present works proposed for the village, and finally approve an agreed-upon shelf of public works. This shelf of works then moves to the block level for technical, administrative and financial approval. Upon approval, it is converted into that village’s MGNREGS labour budget. This budget is collated from each village to the block level, which is why state support, resources and manpower are required at each village and block level. From the block panchayat and block-level administrative office, this budget travels to the district-level panchayat office for further approval and collation. It then finally reaches the MGNREGS office at the state level to become a consolidated state MGNREGS labour budget. Each state level budget is send to the central MoRD where,

upon approval of performance parameters, it becomes the national labour budget for the MGNREGS program.

Demand and implementation module – The second module is connected to the work demand and implementation processes that take place at the village level. GPs in most states are the responsible agency for these processes. Players at the village level include government officials, contracted employees, elected village representatives, NGOs and rural citizens. The workflow process kicks off by the GS asking villagers who want to work through MGNREGS to register for a job card. This registration is meant to allow each village to estimate demand for work. The GP then issues job cards to each individual who has requested for work under the program. Upon technical approval of the public works by the engineer and assistant engineers at the block level (Appendix D), which is the output of the planning module, government officers and contracted government agents – “mates” – go to the village and physically map out the dimension of each work project and the labour it will employ. Materials required in the processes are bought through contractors. Program beneficiaries then begin work on these public works projects in and around their own villages. The end of this process is signified by the completion of a public works project and creation of a village asset. Connected to this level are requirements of creation, maintenance and transmission of extensive financial and operational documents, registers and accounts.

Fund transfer module – At the state and central level, the planning function and labour budget of each state is connected to performance management indicators, on the basis of which the central government, represented by the MoRD, approves the release of program funds. Once various meetings and subprocesses towards funds approval are successfully completed, the centre transfers approved program funds to state government coffers. The states add their share of contribution to this fund, and depending on the delivery mode and pattern selected, these funds are then transferred to the District Program Coordinator (DPC) for further conveyance to the village panchayat President and Secretary. Based on job cards issued, village musters, and work progress registers that track the projects and hours worked, the program funds are then supposed to reach the rural beneficiaries through the village Secretary.

This multi-level transmission of funds from level to level, until they reach the village, has created ample opportunity for misappropriation. For example, collusion between the village President and Secretary allowed the creation and verification of ghost workers. Wages issued to these non-existing workers were then siphoned off by both these players. In the later years of program implementation, states such as Rajasthan invested in building an internal audit department. States such as Uttar Pradesh and Bihar, which fared poorly in MGNREGS program implementation, invested less in supporting accountable reporting and

fund control measures. The state of Andhra Pradesh, then home to the technological hub city of Hyderabad, invested in fund transfer technologies and an electronic fund management system (eFMS) (Appendix L) for a more direct and traceable transmission of billions of rupees of public funds from the government to the beneficiaries. Connected to this are newer work cycles associated with muster rolls and payment. Appendix M provides a visual illustration of a muster roll payment cycle in the state of Andhra Pradesh, where the interval from the opening of the muster to the payment of wages to program beneficiaries is just 13 days.

Accounting practices and artifacts

Accounting artifacts represent stakeholder-shaped and -prepared physical objects, including process records (works registers, project costing, job cards and registers for expenditure, asset and cash), financial accounting records (cash books, receipts and payment statements; bank and post office reconciliation statements), the MGNREGS labour budget (budget documents), various policy documents, sub-state performance measures (work-days generated, wages disbursed, complaints resolved, utilization certificates) and financial and operational audits reports at the village, block, district and state levels. At the central level, accounting and financial artifacts include national labour budgets, state performance measures as well as other measures such as committee reports, national monitor audit reports, fund transfer orders, and utilization certificates. At the local/micro level, construction of accounts is the key activity around which the program and other related processes revolve. Many key process documents, such as job card registrations, job cards issued, and works, materials and complaints registers, are maintained at the village level.

The program planning, implementation, fund disbursement and performance management processes that populate MGNREGS are supported by numerous accounting artifacts and interactions in the multiple levels of MGNREGS. These artifacts play several important roles in MGNREGS. These constructions provide insights into the distribution of powers and resources. They are also a source and expression of field-level logics and stakeholder perceptions of themselves and others. They act as process guides, revealing various economic, political and administrative influences that shape and direct the program. At the village level, the shelf of projects, labour budget and social audit report provide a platform for stakeholders to interact and create understandings associated with accounting and accountability. The artifacts also provide a basis for interactions between the various levels of governance while also storing and communicating financial and accounting data. The latent understandings, attitudes and socializations that come with lived experiences, including construction of accounting artifacts and the interactions around such construction(s), shape the positional powers and actions of multiple stakeholders. So, to better understand the inner working

of the program we have to better understand how accounting artifacts are designed, enlisted and utilized at different levels of governance.

The state management control system (MCS) has the potential to plan, implement and control program objectives, policies and rulings connected to state-wide program implementation, but it is dependent on the quality of the system itself and its capacity to capture timely and relevant program data through mechanisms such as the management information system (MIS) and audits. It connects to the state MGNREGS labour budget in the planning function as well as through various fund management systems. The state of Andhra Pradesh, for example, invested early into an electronic fund management system (eFMS) (Appendix L) to reduce unproductive parking of central funds. Financial and operational audits have been used by state governments with varying intensities and degrees of success. The state of Rajasthan, for example, has been particularly successful in building and running a large internal audit department. Other states such as Tamil Nadu have built stronger audit practices supported by vigilance, judicial and legal resources. Poorer states such as Uttar Pradesh, Odissa, Bihar and Assam have been less successful in job creation and building systems and accounting artifacts to track performance and funds (Darooka, 2016). These decisions are specific to states and their internal objectives and goals.

The state-level management information systems (MIS) are a key mechanism of the state MCS and so are critical to overall successful program implementation and control (Appendix J). The MIS was envisioned with the potential to be the information hub and backbone of this geographically extensive program, facilitating more efficient governance-at-a-distance for the state and central governments. Every state has the power and the responsibility to manage its MIS platform structure, technology, policy and resources decisions so long as it aligns with the overall MGNREG Act and the MoRD vision. At the meso level, the state MIS platform was envisioned to be responsible for the recording and reporting of financial and operational activities from the village level up. It was to follow the progress of thousands of concurrent public work sites across geographical and administrative state distances, and to connect to the central government system on one side, while on the other side it would align with the state MCS and financial system consisting of banks and post office accounts at block and village levels. At both meso and micro levels, transparency, accountability and implementation depend on system quality and on timeliness of reporting and program data uploaded from block office computers at the micro level. This requires not only communication and data technology but also infrastructure and information technology (IT) personnel to input and upload data. A larger commitment of resources and personnel is required towards vigilance and enforcement of construction and reporting of accounting and operational data at the village and block levels.

The central-government MIS platform was initially envisioned as a network system maintained by the MoRD, which would connect to each state MIS. This platform was to provide the essential link between the centre and state level, as the centre itself was not directly connected to program implementation. This would enable the MoRD to access and track state performances and provide public access to records of spending and disbursement in millions of public works sites across the country. This was its potential; but the actual system was unable to accomplish much of this in the first few cycles, although some states have made strides towards it.

Challenge of established patterns

Connected to the program landscape and its substantial challenges are some major legacy issues:

Financial and control issues (management control and information systems) – Given the considerable funds allocated to the program, many of the key problems can be traced back to struggles of power and lack of control and accountability for public funds. The distributed accountability model of the program and the inability of central and state governments to track such a large-scale program created significant opportunities for inefficiency and fund leakages, especially at the micro level. Lack of coordination between various levels of government, archaic financial reporting processes, inadequate administrative and management control systems, outdated fund disbursement and delivery systems and ineffectual performance measures are only a few of the issues that aided in creating low levels of vigilance, control and accountability and high levels of corruption. Though separate departments for MGNREGS were created at the state level by several state governments, most others did not seem to have the resources, vision or processes to run the program well. In most cases personnel, technological, financial infrastructure connected to the MIS, fund management systems, materials management and performance evaluation were underdeveloped or missing altogether. At the micro level, rural infrastructure connecting the state to districts, blocks and villages was also rudimentary, making it difficult to oversee and support the program. This included lack of adequate roads, vehicles, computers and phones to allow physical and technological access for state government representatives to visit, implement, audit and observe. For some states, as the program progressed, efforts and investments into the program produced improvements in many of these issues.

Governance issues (Corruption, inefficiency and weak delivery system) – The relationship between governance, corruption and internal control mechanisms has been outlined by both academic and industry think-tank research alike. Findings from Ashcroft, McGregor, & Swales (2005) at the Economic and Research Council on Devolution, and from other related studies (Pearce & Ayres, 2007) in the UK, reflect

the success of devolved governance towards creating “more transparent, collaborative and democratically accountable government” in Northern Ireland, Scotland and Wales. Academic studies such as Sargiacomo, Ianni, D’Andreamatteo, & Servalli (2015) and Neu, Everett, & Rahaman (2015) also outline spaces of governance that house corrupt practices and the roles played by internal management, financial control and vigilance mechanisms.

India is making progress in practice in this regard but there remains substantial space for change and improved functioning. The country has a history of established bureaucracy and a lack of efficient mechanisms of governance and accountability, combined with rampant corruption. Most central- and state-sponsored welfare programs in India have been found to be hamstrung by corruption and inefficiency (Saxena, 2001; Niehaus and Sukhtankar 2012), with both the government and targeted poor paying a high cost for the persistence of weak delivery systems. “The fatalist ordinary Indian has learnt to live with these varieties of corruption as easily as with his pantheon of Gods” (Saxena, 2001). The benefits received by the poor typically are a fraction of the fiscal outlay awarded to them (Mukhopadhyay, Muralidharan, Niehaus, & Sukhtankar, 2013, p. 5). Media articles such as “Is corruption in our DNA?” (Sharma, 2011) and quotes from Indian political leaders such as Montek Singh Ahluwalia (Times of India, 2009) support the presence of substantial, unchecked leakage of public funds sanctioned and disbursed for the poor. The Right to Information Act (RTI) was passed in 2005 towards civil society activism and citizen-based government accountability and transparency. The Comptroller and Auditor General (CAG) report tabled in Parliament in April, 2013 called the monitoring of the MGNREGS program by the Central government “unsatisfactory” (Times of India, 2013). The entrenched, outdated administrative and control systems combined with government officers secure in their jobs created barriers for the assigning of responsibility and resistance to change. Over time, this environment created an underlying apathy to systemic inefficiencies and ideas of efficiency and accountability. Misuse of public funds at most levels is considered culturally acceptable, normalized and deemed a standard practice.

Administrative scope and political challenges – The connection between accounting practices and administrative and political influences leads us an immense body of literature that includes public accounting practices, accounting standard setting, and social and environmental accounting (Tinker, 1980; Cooper & Sherer, 1984; Zeff, 2002; Wickramasinghe & Hopper, 2005). To get a better sense of India’s administrative scope, India is the seventh largest nation in the world geographically and the second largest by population, being home to over 1.2 billion people. The MGNREGS is currently applicable to all the rural districts in the country. Currently India’s 29 states and 7 union territories have a total of 655 districts, 589 district panchayats, 6,316 block panchayats and 239,510 gram panchayats (Ministry of Panchayati Raj,

GOI). The program serves approximately 70% of the total Indian population in 2013 (World Bank, 2016) across a vast geographical stretch that occupies most of the Indian subcontinent. Portions of the country are still underdeveloped in terms of infrastructure, including electricity, roads, telephones, computers and internet.

As further insight into the scale of the program, in 2006–07 the program completed over 38,700 public works, with more than 44,800 works in progress; and 905 million person-days of work were provided with an expenditure of Rs. 88.23 billion (MoRD, 2006–07, p. 31). In comparison in the year 2012–13, 41.6 million households (Appendix F) were provided employment and 1.41 billion person-days of employment were generated (MoRD Report to the People, 2013, pp. 17–18). In 2013–14, the program produced 1.35 billion person-days of work employment, undertaking 11.16 million works (including new works and spill-over from the previous financial year) with an expenditure of Rs. 178.32 billion (MoRD, 2013–14, pp. 19–34). The program structure is stipulated by the NREG Act to be decentralized, participative and localized. At the micro level, program planning and implementation are attached to the existing, embattled system of panchayati raj institutions (PRIs), mired in its own agency challenges of large-scale local nexus. In the PRI system, the village is the base administrative unit, governing itself. Therefore, each of the 239,510 gram panchayats/villages mentioned above must hold its individual special gram sabha and construct its own village-specific shelf of projects and its own labour budget.

The panchayat Secretaries appointed at village level report to the block development officers at the block level, who in turn report to Program Officers at the district level, who in turn report to the state government. The state governments have to demonstrate their program needs to the Centre (MoRD, 2013). The administration wings in the Indian government are staffed and managed by the bureaucratic layer – public officers at various designations and levels. The elected political leaders sit atop this power pyramid. The political wing at the state level is responsible to its citizens, while the political wing at the central level is responsible to Parliament and to Indian citizens *in toto*. With multiple layers of governance and bureaucratic communication, activities at each level generate copious amounts of financial and administrative documents for reporting purposes as well as record maintenance. Even so, it seems difficult to hold any persons or departments responsible for the performance of the program.

Any public program, let alone one as large as MGNREGS, would require not only vertical but also horizontal coordination between various public agencies at multiple tiers of governance, each with their own aligned or divergent set of funding, motivations, objectives and agendas. The agency issues may become further exacerbated if the interests of both the administrative and political parties align, so that they

further each other's interests. Alternatively, joint support of a program can contribute to a turnaround, such as we see in Andhra Pradesh. Added to this coordination equation are the decentralized layers of the panchayati raj system – district or *zilla* panchayat at the district level; block or *mandal/taluk* Panchayat at the block level, and village-level panchayat – that also have roles to play. This has traditionally been a severely deficient area for control and accountability in the public sector and its rural development departments. A similar pattern also emerged for MGNREGS in terms of inefficiency in program delivery and underperformance of the program in many implementations.

For a program of this financial and operation scale to do well and reach the intended target, overcoming systemic issues, the administrative and political wings also have to work together towards a common goal. History reflects a lack of administrative autonomy due to political interference and intervention as well as lack of political support for programs such as MGNREGS. If the objectives envisioned for MGNREGS had to be nudged into reality, the starting point would have to be the political support of the ruling government so that the administrative wing could be provided the resources, support and motivation towards better program implementation and a higher percentage of the program benefits reaching the rural poor (MoRD, 2008).

Management and technical challenges – The inherited legacy information systems were severely outdated and fragmented at both state and central levels. The initial organizational infrastructure could not support even basic program functioning for budgeting, public works and fund flow of such a massive program. The myriad implementational hurdles included incomplete, lagged and unverified information such as work registrations, issue of job cards, work and financial estimates, disbursal of wages and resolving of grievances. This meant that state governments did not have access to meso and micro program information towards their management control processes, let alone the capacity to link with the central system. Management accounting and other information could not be collated towards planning, setting of objectives, program implementation, vigilance, performance measurement and control. The lack of ability to access or assimilate village-level data and generate reports also created a strong window of criminal opportunity for, amongst others, local officials, as financial accountability could not be enforced in this distributed architecture.

Sociocultural barriers – Developing nations are known to have culturally distinct notions of accountability that differ from those of developed nations, making it difficult to understand them through traditional, pre-existing Western models (Dar, 2014). A key factor in India is the setup of social and cultural life at the micro level (Dar, 2014, pp. 132–133). The MGNREGS program was visualized as a means for the poorest

subsection of society to earn a living and participate in governance and implementation decisions, while holding other stakeholders accountable. At the village level, different but nevertheless significant patterns of dominance, corruption and interference are run by the locally powerful – the elected village panchayat, money lenders, land owners, and those with physical and financial means and powers. The average rural citizen lives in poverty with little power and awareness, while those with some awareness would not have the resources to resist such pressures, knowing that this is how the system works. The rural citizens are thus the largest but least dominant stakeholder in the program. A major enabler in corruption at the local level has been found to be the collusion between the elected village representatives and public and/or technical officers. As Ram Jethmalani, a prominent and highly respected lawyer and politician, has written:

Evidence from the field suggests that it (panchayati raj) has certainly decentralized corruption that now runs through new pipelines from New Delhi to state capitals to the villages of India, and created a new breed of village despots and exploiters of the aam admi (common man). And it is highly likely that the amount of 10 paisa (10%) reaching the aam admi has reduced further (Jethmalani, n.d.).

Research questions

Much has been written about the gap between accounting research and practice. This research–practice gap is also voiced in other areas such as government-sponsored health services and programs (Green, Ottoson, Garcia, & Hiatt, 2009) in the public sector. Within this setting, research in accounting practice and accountability in governmental activity are still quite limited. The field of social services, in specific, with its extensive financial allocations, newer, cross-sector delivery formats and social impact, remains conspicuously underrepresented in conversations about accounting. The rise of NGO-delivered programs has led to a growing body of literature looking at social programs and accountability in developmental and non-profit organizational settings (Ebrahim, 2003). But notions of accountability in developed nations, as well as their models of understanding developing nations, point to strong differences in Western and non-Western accountability (Dar, 2014).

Complexity in modern governance is juxtaposed with the integral element of public-sector accountability, including policy, organizational and management performance (Aucoin & Heintzman, 2000, pp. 244–245). Here accountability can be connected to multiple purposes: control for misuse of public authority, misuse of public funds, and tools to improve public management (Aucoin & Heintzman, 2000, pp. 244–245). Accounting studies connected to Power’s (1997) “audit society” and drawing on frameworks such as

Foucault's disciplinary power (Hoskin & Macve, 1986) explore this connection between governance and the exercise of power in governance settings.

Potentially transformative programs with immense budgets such as MGNREGS can place strong demands on accountability and answerability for government departments. MGNREGS brings the social dimension into the financial and the financial into the social. Rise in fund allocations and newer delivery formats that include civil society and citizen participation in social services and welfare programs challenge traditional definitions. They create additional layers of stakeholders and accountability, raising questions about public money in terms of conveyance, dispensing, expenditure and effectiveness. In MGNREGS, financial and management accounting practices and artifacts have been enlisted in multiple roles and functions at each layer of program planning, implementation and control. Additionally, the program connects public sector accountability to notions of financial and operational transparency and citizen-based accountability.

The high levels of corruption, inefficiency and misappropriation of public funds found in MGNREGS create significant challenges for achieving program objectives. So how can the central and state governments deal with such extensive corruption, accountability and other systemic issues towards better multi-level program implementation for MGNREGS? How can state governments address entrenched public-sector mindsets within the meso organizational level and the unfavourable socioeconomic environment at the micro village level? Is the level of commitment to the program constant across all Indian states? From an accounting perspective and program implementation that spans eight annual cycles, what role did accounting systems and practice play in constructing the initial structure of the program and its notions of accountability? How were accounting systems, processes, practices and artifacts subsequently enlisted towards program objectives of financial and operational transparency and citizen-oriented accountability? What strategies, policies, mechanisms and choices were utilized by specific state governments to improve implementation and accountability in MGNREGS? What resources were available and required by governments to create financial and operational transparency and a shift in program circumstances at the meso and micro level? Did the internal MCS have a role to play in the creation of a systemic shift? What role did accounting practices and rural citizens play in change processes at the micro level that unfolded over an eight-year period?

Looking at the questions outlined above, I examined many different ways in which financial and management accounting were enlisted at the research sites and considered multiple ways in which research questions could be framed (Atkinson, Balakrishnan, Booth, et al., 1997). Following the unfolding of MGNREGA across eight years, this discussion raises two major questions that need to be addressed:

1. How are accounting practices and artifacts intentionally enlisted in MGNREGS towards notions of accountability across multiple levels of program governance? Specifically:
 - *Framing* of notions of accountability at the macro level – how is accounting enlisted by the central government (the MoRD) towards the framing and diffusion of a national program vision, objectives and specific notions of accountability for state governments?
 - *Construction* of accountability at the meso level – What is the role of strategic accounting practices in the construction of accountability and reform at the state governance level?
 - *Implementation* of accountability at the micro level – Against the backdrop of MGNREGS’s larger centre/state MCS strategy, how are accounting processes implicated in accountability at the village level?

2. What role do accounting practices in MGNREGS play in larger, multi-level organizational and social change processes:
 - in the distribution of capitals and habitus, at multiple program levels?
 - in routines, learning and emancipation at the micro level?

I draw upon framing, construction and implementation to represent different stages of accountability in the program. The change processes include public strategy and reform at macro and meso levels; and routines, learning and citizen emancipation (Gallhofer & Haslam, 2004; Alawattage & Wickramasinghe, 2009) at the meso-micro level.

Importance of research

This research is important for several reasons. First, it looks at innovative public accounting practices that differ from existing frameworks of devolved governance in the public sector and participative models in the private and developmental sector. Second, it provides a practice-based empirical analysis of the intersection of accounting and notions of accountability at multiple tiers of governance. Third, it speaks to a deep need to explore the potential role of social and critical accounting as an agent for emancipation (Spence, 2009; Molisa, 2011). Finally, workfare and social services programs are an underrepresented area in accounting research, as well as in less developed countries (LDCs). Workfare programs, albeit in remarkably different institutional and sociocultural settings, are increasingly being used in countries such as India, Brazil, Liberia, Argentina and the Philippines. Workfare programs reach grassroots and involve significant budgeting, fund dispersal, financial and operational control, and accountability of public funds at a local level, so it is hard not to envision an important role for accounting systems at the micro level. In

response to calls for more current and more relevant research for management control systems (Chenhall, 2003, p.130) in general and LDCs in particular (Hopper et al., 2009), this dissertation provides an empirical opportunity to study a non-Eurocentric (Gray, Dillard & Spence, 2009) workfare program built around its innovative multi-hierarchical accounting practices and systems that serve as both inputs and outputs.

Research contribution

The research questions contribute to current literature, both theoretically and empirically in several ways. First, on a theoretical level, Bourdieu notes that habitus as accumulated history (Bourdieu, 1986), a lasting system of dispositions, emerges through an addition of past experiences and understandings. In this dissertation, I extend this understanding to present habitus as a process in the field of social services. I provide a temporal analysis of an eight-year program unfolding, with contextual environment and strategic elements reflecting the understanding and absorption of new understandings, attitudes and actions connected to accounting practices, processes and accountability. In effect, drawing on Bourdieu, I provide an analysis of a set of conditions, and a progression that produces the circumstances and conditioning, towards making and changing of the individual and collective habitus of players.

Second, literature on strategic accounting and MCS is garnering increasing attention but has not yet connected to the public sector in a significant manner. Accompanied with dramatic changes in economic, political and cultural landscapes (Neu, Everett, & Rahaman, 2009), centralized governance has seen significant decline in its role and power through new public management–based reforms (Bardhan, 2002). The social services sector has also witnessed its own sets of reform in developed nations and international developmental problems delivered by non-governmental organizations. In light of the changing structural and informational need of effective modern governance, I add to this body of research by arguing that in the delivery of social services programs, accounting and strategic MCS can become enlisted to bring to shape the material arrangements of a field through management strategy (Langfield-Smith, 1997, 2008) and through distribution of resources and selection of control mechanisms (Kober, Ng, & Paul, 2007; Henri, 2006). The relationship between accounting practices, artifacts and interactions populates MGNREGS towards program implementation and control.

Third, accountability in a context such as MGNREGS presents issues steeped in economic, political, sociocultural contexts, articulating complicated connection of interests and relationships (Gray, Bebbington & Collison, 2006, p.320-322; Dillard, 2008). The ingrained patterns of ineffectiveness, high bureaucracy and low levels of transparency and responsibility have been perpetuated for decades through conditioning and localized understandings of the “rules of the game,” as has also been seen in other developing nations.

The dominant public interpretation and discourse of MGNERGS reflects these conditions and its inability to fight the status quo at every level. Sidelined in this discourse is the awareness that the program also presents important sites of change, reform and learning. In conditions such as these, it is important to focus on how accounting can be a part of change processes and solutions in the public sector in terms of effective management and multi-level accountability. By examining various primary and secondary accounts of accountability at multiple levels, in this dissertation I highlight the role played by accounting in alternate interpretations and possibilities.

Fourth, fields and sub-fields are nested into each other, representing individual and collective-level behaviour, strategy and action (Payne, Moore, Griffis, & Autry, 2011), yet a large percentage of research is focused on single-level analysis. Wider phenomena such as nationally run welfare programs run across multiple levels. The field in such programs is produced, reproduced and potentially transformed through the interactions among the specific configuration of frameworks. This includes policies, resources, infrastructure, socioeconomic contexts, and technology, as well as a collection of actors that includes central, state and local governance, politicians, rural citizens, civil society, and NGOs (Geels, 2011, p. 24). Limiting research in such phenomena to a single level is believed to yield incomplete understanding of such areas (Hitt, Beamish, Jackson, & Mathieu, 2007). Multi-level perspective (MLP) (Geels, 2011), research and analysis allows for richer insights into the processes that go through purposive and non-purposive longer-term unfolding and transition involving multiple actors. MLP also allows an investigation of influences, affects and effects that move from one tier to the next. In MGNREGS, multi-level focus is especially important because each level represents a build-up of the program that passes on to the next level. We see dramatically different pictures of stakeholders, habitus, interests and sociopolitical environment at each level. Adding to the limited multi-level research studies in accounting, this dissertation provides gridlines on a larger scale to trace the framing, construction and implementation of accountability.

Fifth, in line with Neu (2001), accounting research has to move away from banality to connect to activities and practices that are of interest and relevance to the lived life of the world's population. In part, this is because of a publishing focus on developed, first-world countries (Neu, 2001, p.320; Dillard, 2008; Gray, Dillard, & Spence, 2009). A large proportion of existing accounting research on developing nations focuses on supranational organizations such as UNDP and the World Bank and what they bring (Uddin & Hopper, 2001, Neu & Ocampo, 2007). Amongst all this, ground-level micro research is fairly limited (Alawattage, Hopper, & Wickramasinghe, 2007) due to many issues, including geographical access. One of the reasons this research project is important is that through management accounting practices, it opens the black box of the potential of accounting in developing nations for the smallest unit of the program – the rural citizen.

Through this process, this research also attempts to present what social services and developmental programs in developing nations represent, the challenges they face and the socioeconomic circumstances under which they operate.

Sixth, divergence between the interests of the larger social and those of locally powerful individuals can create circumstances in which individual rights become disregarded, oppressed or contested. As Adorno (1963) states, “Moral questions have always arisen when moral norms of behavior have ceased to be self-evident and unquestioned in the life of a community” (as cited in Butler, 2005, p. 3). Structure and practices go hand in hand to create embedded cognitive systems – Bourdieu’s “habitus” – in individuals and the social collective. The Indian villages in Andhra Pradesh present one such site of contestation, of social and cultural conditioning, wherein the downtrodden continue to contribute to their own position, which Bourdieu calls “symbolic violence.” Echoing the realization that individuals, organizations and systems all over the world are interconnected and interdependent, this dissertation connects the macro to the micro and structure to agency. Such an analysis – emancipatory accounting – provides a reconceptualization of accounting’s role in macro-meso strategy and micro change processes in the relationship between the state and the daily life of the rural poor (Alawattage & Wickramasinghe, 2009, p. 380). In contrast to normative and objective views, accounting in this dissertation is found to have the potential to reflect and compound a larger and deeper sphere of influence connected to the social and the habitus. This includes latent understandings, positional attitudes, behavior and actions, on both the individual and the group level.

Outline of the dissertation

MGNREGS is a vast and complicated program and one of the challenges and purposes of this discourse, with the extensive amount of data available, is to provide a clear, understandable and digestible level of contextual detail. Included in this discourse are strategic intentions as well as narratives that point to tacit perceptions, beliefs, behavior and actions beyond pure intentionality. As Bourdieu outlines, the field is shaped by more than just the aggregate of individual players’ strategies (Bourdieu & Wacquant, 1992, p.9, 25). The process of planning, implementing program practices, construction of artifacts and the giving/demanding of account influences and shapes the internal structures, distribution of resources and understandings of a field and its actors. From this perspective, it is important to shed more light on accountability in practice, the purposes for which accounting can be put into motion, interactions with accounting practices and artifacts and finally the influences that shape the field and the “rules of the game.”

Important to this discourse is the multi-tier setting of the analysis. Accountability can represent a variety of ideas and relationships – democratic governance, ethical behaviour, individual or organizational

responsibility, efficiency and result orientation, best practices, and transparency. Moreover, accounting practices, systems and artifacts have a vital role to play in the each of these representations of accountability. As I mentioned earlier, I draw upon “framing,” “construction” and “implementation” to represent different stages of accountability at a different governance level in MGNREGS. Starting at the macro central-government level with the Ministry of Rural Development (MoRD), the meso level is represented by the state government, consisting of the administrative departments that run the state and the political wing; and finally the micro level includes local governance, elected village governance committees and rural citizens. Included at the meso-micro level are the layers of district, block and local governance that exist between the state level and the elected village governance committee.

The role of accounting in the “framing” of accountability at the macro central-government level represents the work done towards creating the base framework for the program in terms of objectives, approaches and choices available to state governments. These provide initial form to the notions accountability can stand for, how it can function, what can be included and excluded and what it has the potential to accomplish – democratic governance, ethical behaviour, individual or organizational responsibility, efficiency and effectiveness, impact and result orientation, best practices, or transparency. In the case of the MGNREGA, notions of accountability are strongly connected to transparency and citizen accountability, both in the Central Legislative Act and the MoRD’s Operational Guidelines for states.

The location of accounting in the “construction” phase of accountability represents the second step of the cycle. Here the state governments draw on the NREG Act and the MoRD’s Operational Guidelines and create the internal structures and components to support the centrally established framework. This populating of program implementation processes and accountability practices includes a strong function of interpretation allowed by the centre in order for state government to create state-specific program delivery mechanisms. The mobilization of precise state-selected accounting mechanisms such as control systems, MIS, reporting and performance measures in active roles allows these instruments to render abstract notions of accountability.

Finally, the “implementation” stage happens between state and village levels. It represents the execution of accounting and accountability practices in the subfield. In conjunction with the characteristics and distribution of resources in the subfield, it is here that we see more clearly a meshing of the intentional and unintentional elements, the in-work unfolding of the practices, gaps and loopholes, and the influences that shape them towards the creation of accountability at the micro level.

In Chapter 2, I introduce the larger literature connecting accounting to accountability as well as various literatures connected to budgeting, MCS, social audit and learning. Chapter 3 is devoted to an in-depth discussion of the conceptual tools and the *interpretive* approach using a *sociological* theoretical framework I have drawn upon to conduct an analysis of the role of accounting in the implementation of accountability in social services. I explore specific elements of practice theory that include Bourdieu's theory of practice – field, capitals and habitus – and Schatzki's concepts of artifacts and interactions that mediate practice. I also explore frameworks connected to change and learning.

Chapter 4 is the first analytical chapter. MGNREGA's vision of accountability is aligned with transparency and citizen-based accountability. It is the task of the central government agency, the MoRD, to figure out the framework and outline that houses the bare bones of the program as well as what accountability is deemed to represent. We see reflected in this process the intent of the NREG Act as well as the MoRD vision of accountability for the state governments. Chapter 5 looks at accounting and accountability in MGNREGS at the state (provincial) level. I argue that the strategic mobilization of precise accounting mechanisms such as MCS and MIS, reporting and performance measurement in active roles allows the rendering of abstract notions of accountability. Chapter 6 explores the program implementation at the micro level stage. It analyzes the role of accounting practices as a learning and emancipation agent towards the creation of the objective of accountability.

Chapter 2: Literature Review

The MGNREGA program setting infuses the social into the financial and the financial into the social. In this dissertation, I study the unfolding of specific assemblages of accounting practices, artifacts and interactions (Neu, Everett, & Rahaman, 2009) towards accountability. Across three tiers of governance and eight years of program implementation, I investigate the design and enabling role of accounting at the macro level, as well as the strategic, constructive role of MCS in program implementation and accountability at the meso-micro level and learning, sense-making and emancipative role at the micro level. I argue that accounting practices can become enlisted differently across multiple levels of governance to manifest varying notions of accountability and be a part of the field's ordering, struggles and reform processes. These change processes reconstitute program spaces not only to encourage and support certain types of accountabilities but also to affect the larger material arrangements, the distributions of capitals and the underlying logics and understandings of the field.

In this chapter my intent is to link with the base literatures that connect to larger areas of research as well as specific areas connected closely to the analysis chapters. To this end, I begin with a review of accounting research in the field of social services and the larger field of accounting and accountability in the public sector. I then advance to specific literatures more closely associated with individual research questions: strategic management control systems and the enlistment of MCS towards accountability, research connected to routines and sense making, and finally power and learning in accounting. The arguments put forth in the dissertation connect on many levels to notions of change, which I discuss in more detail in the theoretical framework and methodology chapter. But before I start, it is important to outline some foundational understandings of accounting and accountability, on the shoulders of which this dissertation stands.

Accounting – a dynamic, discursive practice

The creation of accounts has been represented in mainstream literature as a logical, unbiased and sequential. But such activity is an interrelated organizational and social phenomenon working with and through other processes. This dissertation is critical of the approach holding that accounting systems and practices emerge as fully formed, well-defined technologies that purposively play out in the manner they are designed for (Preston, Cooper, & Coombs, 1992). Accounting practices are instead known to be an emergent practice with dynamic constructions, characteristics, purposes and uses (Preston, Cooper, & Coombs, 1992) and it is only through the processes of imagining, design and implementation that “new possibilities for decision making and definitions of responsibility emerge” (Preston, Cooper, & Coombs, 1992). Added to this are

notions of discursiveness that include the presence of political, social and cultural rhetoric, discourses and environments, as well as moral agency, that play an important role in how accounting practices and artifacts may be produced, interacted with and consumed (Francis, 1990, p. 5). As Hopper, Storey, & Wilmott (1987, p. 438) write, “Accounting is a set of practices which is both the medium and the outcome of the politicoeconomic context in which accounting is embedded.”

Sociopolitical and cultural environments have emerged as critical elements in understanding how accounting and accountability are shaped by local contexts. Hopwood’s (1987) call to investigate social and organizational settings (p. 289) points to the creation of accounts as a social activity deeply affected by its environment. Hopwood’s work on broadening the role and reach of accounting systems from organizations to society at large, and Burchell et al.’s (1980) argument for accounting’s ability to become implicated in organizational processes, are foundations that sparked a whole genre of alternative accounting research. This literature points to the selective information and economic visibility granted by accounting systems in control, governance, monitoring, and measurement quantification (Hopwood, 1987, pp. 209–213; Miller & O’Leary, 1987). In so doing, accounting artifacts contribute to the constitution of a space or field that becomes visible and amenable to the creation and demanding of an account (Carmona, Ezzamel, & Gutierrez, 2002, p. 240). In turn, the production of such fields is intertwined with underling threads of accountability and interactions that frame the social structure, meanings and forms of accounting processes.

Accounting practices can build a progressive account that contributes to the identification, outlining, recording and measuring of accountability through latent or overt mechanisms. The creation of a simple record of a transaction is an account, as is the creation of a budget, an audit activity or a performance indicator. As Butler (2005, as cited in Messner, 2012, p. 924) states: “An account is a type of narrative and, as such, it ‘depends upon the ability to relay a set of sequential events with plausible transitions.’” In line with this, Dubnik & Justice (2004) suggest investigating accountability not as a word but as a concept with specific processes. In tandem, beyond traditional connections between budgeting targets, financialization (Ahrens, 1996) and accountability, alternative accounting research has led the way to a more comprehensive and nuanced exploration of accounting through its organizational, social and cultural contexts (Roberts & Scapens, 1985; Hopwood, Ahrens, & Chapman, 2007, p. 14).

Accountability – a contextual notion that is constructed and implemented

Modern society’s preoccupation with accountability, transparency and vigilance, combined with myriad conceptualizations, meanings and representations for accountability, finds micro-level, empirically grounded studies of accountability in accounting to be fairly limited (Dubnik & Justice, 2004). Accounting

has emerged as a mechanism serving a variety of accountability purposes, such as minimization of risk and uncertainty, increasing financial oversight, fraud detection and prevention, monitoring, and governance tools, drawn upon by all sectors alike. It is therefore important to understand not only the different purposes for and ways in which accounting is drawn upon for accountability but also how to go about exploring such roles for accounting. This dissertation, in part, focuses on the active role through which such specific and precise operational accounting artifacts and interactions get mobilized to render abstract notions of accountability. It shines a light on two important facets of this perspective.

First, accountability is a diverse notion that can stand for a multitude of competing definitions (responsibility, answerability and decision usefulness), relationships (accounting to organization, family, society and citizens), forms (verbal, quantitative, formal and vertical) and actions (recording, reporting, verbal account-giving, inquiries and audits). Accounting literature strongly reflects this variation in notions of accountability in different sociocultural settings. It offers several types of accountability – vertical and horizontal; public and internal; formal and informal – of which, vertical and public accountability have been studied quite extensively (Roberts, 1991; Goddard, 2005; Pallot 2003). Scott & Lyman (1968) is perhaps one of the earliest sociology papers exploring the link between “accounts” and social order, as a device that “bridges the gap between action and expectation ... and is standardized within cultures” (p. 46). Of particular importance is Sinclair’s (1995) work on subjective forms of accountabilities for public sector CEO’s: political, managerial, public accountability, professional and personal; as well as managerially defined accountabilities – fiscal, process and program accountability, which Goddard’s (2005, p. 195) finds limited in its lack of inclusion of external political elements and peer effect. Goddard’s study explores culturally distinct frameworks of accountability while Roberts (1991) contrasts and connects formal, hierarchical “individualizing” accountability in organizations to informal “socializing” accountability, outlining the social origins of accountability.

Second, accountability as a notion and idea requires shape, expression and enactment. It can gain a specific form and be implemented through practices such as accounting that include recording and reporting processes, financial documents and statements, administrative and financial policies, mechanisms, and frameworks. Through such practices, each moment of accountability is performed and enacted, both circumscribed and congruent with the creation or giving of a formal or informal account. Aptly voiced by Ahrens (1996), the connection between accounting and accountability goes much beyond the traditional budgeting, financialization, and targets. The vocalizing of an account is sensitive to specific translations of accountability (Hines, 1988; Neu & Graham, 2005). Designing of accountability and “the languages of accountability” (p. 11), as Armstrong (2000) writes, can not only be discursive but also constrained by its

audience, account makers and contextual elements. Accountability can therefore be seen as stylized and impacted by its environment and medium of transmission (Davison & Warren, 2009).

The multi-level perspective

Though calls to expand the boundaries and understandings of the impact of organizational and sociocultural contexts have been extended, studies that engage in an empirically grounded multi-level accounts in accounting are difficult to find. The multi-level perspective (MLP) is a recent stream of research literature in organizational science and strategic management that compasses multi-level research and multi-level analysis. Multi-level analysis or hierarchical modelling is an offshoot analytical approach based on statistical (regression) methods (Gelman, 2012). The MLP approach does not believe that the bifurcation of the macro and micro in phenomena and practices (Hitt, Beamish, Jackson & Mathieu, 2007; Rousseau, 1985; Payne, Moore & Griffis, 2011) that span levels as environment, dynamics and complexities at each level have a part to play in the overall shaping of organizational phenomena. Focusing on one level of influences to observe larger events, processes or systems may have its limiting challenges. To better understand how processes, systems and strategies play out, it is important to explore a larger frame of environment and influences to better understand their formulation, adjustment and implementation. This perspective is especially relevant for MGNREGS.

MGNREGS offers a complex, dynamic and multi-level planning, strategic and implementational unfolding (Hitt, Beamish, Jackson, & Mathieu, 2007) and it is important to attempt a wider understanding of the connections and dynamics that shape its accounting and accountability practices. The practice-based research enlisted in this dissertation offers an analytical framework that spans and connects to all the levels investigated.

Literature review

The developing-nation setting presents a different set of sociocultural circumstances that have been underexplored in past accounting literatures. And as Alawattage, Hopper, & Wickramasinghe (2007, p. 184) outline in their introduction, there have also been issues with getting access to research sites, data and official sources. In light of these factors, this literature review maps multiple research streams to identify connected terrain in accounting, accountability, strategy and change to provide an anchor for the research topics and multi-level analysis in this dissertation.

The field of social services

Public sector research in developed nations, earlier focused on probity, compliance and control (Broadbent and Guthrie, 1992, p.3), has since moved towards “new public management” or NPM. The modern ideology of the *welfare state* and the resulting social security system, a prominent element of social life in developed nations, has become the centre of theoretical, political and practical debates from diverse lenses including political science, political economy, economics, government policy and sociology. These debates stem from its form, implementation, delivery, coverage, sustainability, efficiency and efficacy. Welfare reform in developed nations ushered in an era of change, which saw traditional public sector welfare states move towards decentralized (Lapsley, 1999) and newer formats such as workfare programs, offering government support or welfare to poor and unemployed citizens based on conditional work or training requirements. These changes, and more involvement of non-public delivery partners, decreased the direct role of government in the field of social services.

However, social security and its associated workfare programs in developing countries reflect a marked variation in role, demographics, ideologies, structures, relationships and sociopolitical environment, which has had a significant impact on the economic shape of such programs (Tinker, 1980, p.158). Battling larger populations, poverty and corruption, relationships between central (federal), state (provincial) and municipal governments, not-for-profits (NFPs), non-governmental organizations (NGOs) and civil society, such programs are trying to push towards reform, poverty reduction as well as efficient and effective program implementation (World Bank, 2005). A World Bank report points to similar characteristics seen in both low- and high-income developing countries: a top-down governance approach, a limited or non-existent culture of performance evaluation, insufficient effectiveness and efficiency, lack of institutional capacity in terms of human resources, and a tendency for focus on Central governance (World Bank, 2005, p. xiii). In addition, this report argues that reforms in developing countries are largely applied at the central or federal level, whereas state or provincial and other government levels are largely left to only implement performance measurements (World Bank, 2005, p. xii). The research site of MGNREGS therefore presents an interesting set of conditions towards our understanding of local governance and accounting as state governments play key roles in how the program rolls out.

Among the more recent studies, Bracci & Llewellyn (2012) looks at the connection between accounting and accountability in the field of social service provision in Italy. The study explores public reforms and their effect on what it calls “people-changing” and “people-processing” approaches. Smyth (2012) looks at neoliberalism and movements around the world that attempt to keep critical citizen services such as the

social housing sector within the public realm, which at the end of the day boils down to accountability. Preston, Chua, & Neu (1997) investigate the sensitive topic of government rationing and rationalizing of healthcare for the elderly. Accounting is enlisted here to play a strategic role as a “knowledge-impregnated” (p. 161) technology that facilitates calculations to make sensitive medical decisions at a distance. Chua & Preston (1994) explore the constitutive cost control and containment in the healthcare sector and the rise of a new rhetoric of financialization through accounting. Llewellyn (1998a) investigates the boundaries between costing and caring as front line social services professionals delivering social program adjust to the financialization as a part of their job responsibility and overall change in sector. The two studies of Preston, Cooper, & Coombs (1992) and Preston, Chua, & Neu (1997) focus on budget construction in the delivery of medical services in hospitals. Dillard & Smith (1999) offer another study that provides an analysis of the significant and impactful role of accounting in the delivery of healthcare services. Finally, Preston, Cooper, & Coombs (1992) focus on the construction of a budgeting system. They argue that systems are designed and implemented for an initial, general set of purposes and characteristics. The dynamic and flexible unfolding of accounting provides a chance to observe newer potentials for decision making and responsibility. These studies reflect a strong research focus on the United Kingdom’s National Health Service (NHS) and an overall under exploration and lack of diversification in studies connected to social services. However, we also see common threads in such literature connecting accounting, social services and accountability.

The relationships between accounting, state and the socioeconomic life of individuals are well documented (Miller & Rose, 1992; Miller & O’Leary, 1987; Lapsley & Pallot, 2000; Goddard, 2005; Neu, 2000) in accounting but the paucity of accounting literature in the social services field is very surprising given the magnitude of public funds invested in this sector, the increasing complexity in delivery partnerships and the role these services can play in our lives. This sector has experienced significant reform that includes changing boundaries, shifts in traditional top-down formal, prescriptive, hierarchical governance (Wildavsky, 1986; Llewellyn, 1998a, p.292), financialization of caring (Llewellyn, 1998b) and multi-organizational models of program delivery that lean of cooperation-collaboration between the public, private, third (voluntary), and civil sectors (Ansell & Gash, 2007, p. 547). Welfare reform has introduced a new set of environment factors that affect the purposes for and manner in which accounting is enlisted, the intended and unintended ways in which accounting functions and the manner in which accounting integrates with larger organizational and social processes. However, as can be observed in the paragraph before, within the social service sector hospital and medical systems have received the vast majority of research attention. Accounting research in the field of social services remains seriously small, limited only to a handful of studies.

Public sector and accountability

The problematization of accountability in the public sector has enlisted management control systems (MCS), financial audit and other accounting processes in a range of direct or indirectly enabling and constitutive roles (Hood, 1995; Sinclair, 1995). Overall, traditional structures and definitions of formal accountability in private and public sector are considered largely well defined, “a view in which the world comprises an array of defined organizations (principally companies) typically intersecting via markets” (Gray et al., 2006, p. 320). Here, mechanisms such as financial audits conducted by external independent auditors are “partly a technical verification job” (Owen, Swift, Humphrey, & Bowerman, 2000, p. 93) that hold organizations accountable for their financial performance. This dissertation presents an alternative window into understanding the variation in design, delivery and styles of accountability (Ahrens, 1996) and its connection to accounting practices in the context of social services programs in developing countries.

The alternative accounting literature (Broadbent & Guthrie, 1992, p. 5) explores the changing domain of the public sector moving beyond traditional ownership and vertical structures (Broadbent & Guthrie, 1992) to include horizontal inter-agency, higher private sector, and stakeholder participation. To present some connected studies, Preston et al. (1992) focus on the public sector healthcare in the United Kingdom to explore how budgets are dynamic and contextually fabricated. Miller (1990), Rose (1991) and Miller & Rose (1990) explore the role of accounting numbers in public spaces, governance and in change processes. Miller & Rose (1992) draw on Foucault’s conception of *governmentality* to position accounting within modern forms of political governance and power conducted through new types of alliances where “power is not so much a matter of imposing constraints upon citizens as of ‘making up’ citizens capable of bearing a kind of regulated freedom” (p. 174).

Connected to the functioning of the public sector in developing nations are accounts of public sector performance measurement and corruption (Putu, Mimba, Helden, & Tillema, 2007; Allawattage, Hopper, & Wickramasinghe, 2007) that also outline the difficulty in obtaining primary data by surveys and official sources. Literature points to the selective information and economic visibility granted by accounting systems in control, governance, monitoring, and measurement quantification (Hopwood, 1987, pp. 209–213; Miller & O’Leary, 1987). Linking to notions of ethics and morality, some of this literature outlines the discretionary public administrative and political spaces where internal cultures of corruption can encourage practices such as bribery to thrive (Sargiacomo, Ianni, D’Andreamatteo, & Servalli, 2015). Some of these studies focus on accounting, internal controls and policy guidelines as contributing to the building of ethical

and self-disciplined subjects (Neu, Everett, & Rahaman, 2015, p. 50) while others view accounting in the role of an enabler of corruption (Neu, Everett, Rahaman, & Martinez, 2013).

However, research in accounting is still considered piecemeal in terms of analysis of practice (Roberts & Scapens, 1985, p. 443; Baldvinsdottir et al., 2010, p. 80) with fragmented focus on particular aspects like efficiency and increased accountability (Roberts & Scapens, 1985, p. 445). Accounting researchers have pointed to the need to focus on non-technical context (Roberts & Scapens, 1985; Ahrens & Chapman, 2006), underlying socioeconomic processes, and the taken for granted (Hopwood, 1987; Humphrey & Miller, 2012). Accountability studies in accounting largely focus on a single organization's accounts or activity at non-micro level, offering limited insight and connection to practice (Gray et al., 1997; Pallot, 2003; Gray 1999, 2001; Bebbington & Gray 2001). A significant portion of social accountability studies focus on private sector organizations (Unerman & O'Dwyer, 2006, p. 350; Gray et al., 1997) in developed nations such as the United States, the United Kingdom and Australia. On the other hand, though the third sector is seeing increasing demands for performance and transparency (Ebrahim, 2005; Unerman & O'Dwyer, 2006), accounting conversations around responsibility, visibility and accountability in NGOs and civil society remain somewhat sparse.

MCS and accountability

Strategic MCS – major frameworks – Though there are no singularly defined definitions of strategic MCS, according to Simons (1987) “the provision and analysis of management accounting data about a business and its competitors for use in developing and monitoring business strategy” (Simons, 1987, p. 26). A common theme in line with Bourdieu's work finds strategy to be “a logic underlying an organization's interactions with the environment” (Dent, 1990, p. 5), determining its allocation of resources. Is a MCS a function of what the organization requires it to do, shaped by the strategic objectives (Chenhall, 2005), or can it also have an active hand in influencing its own environment (Langfield-Smith, 1997) and in the shaping of organizational strategy (Skaerbaek & Tryggestad, 2010) that enlist it in the first place? There are limited studies that explore the activities connected to strategic change processes, the interactions of accounting with actors, and the interactions among such actors. It is here that accounting has the potential to be a transformative agent (Chua & Preston, 1994).

Corporate strategy and the strategy-making processes have evolved to be a continuous and “chronic feature of organizational life” (Johnson, Melin & Whittington, 2003, p. 5). Taking a strategic perspective on accounting connects to this growing body of literature. The most dominant perspective in accounting research connected to strategy is contingency theory (Chenhall, 2003; Chapman, 1997; Gerdin & Greve,

2004) where the MCS design and tools are seen as passive instruments matched to competitive and performance management based strategic goals (Otley, 1999; Ittner & Larker, 2002; Kaplan, 1994). Major research themes in the field of strategy-MCS tackle design, planning, modification, mediation and results of MCS in line with organizational strategy (Simons, 1987; Gerdin & Greve, 2004). Studies also target specific elements of the MCS including accounting information, competitive strategy (Bromwich, 1990; Roberts, 1990); budgets and strategy (Abernethy & Brownell, 1999); and measures of design, costing and performance in the manufacturing sector (Abernethy & Lillis, 1995; Perera, Harrison, & Poole, 1997). Performance management systems and the translation of strategy into financial and non-financial measures have also attracted particular interest (Chenhall, 2005) and provide an expansive literature. For a more in-depth review of mainstream strategy and accounting literature, see Chenhall (2005).

The second important theoretical perspective(s) connected to strategy and change comprises the alternative schools of thought that encompass social constructivist, behavioural and sociopolitical perspectives. Though this field is broad and proves difficult in terms of presenting a conceptually unified perspective (Seidl, 2007 as cited in Carter, Clegg, & Kornberger, 2010, p. 578), these studies move away from a positivist, rationalistic outlook to focus on a different dimension of understanding the connection between accounting and strategy (Chua, 2007). They explore varying roles of accounting in strategy. Some investigate a more active and bidirectional relationship between MCS and strategy (Henri & Journeault, 2010; Hopwood 1987; Draft & Macintosh 1984; Kober, Ng, & Paul, 2007, pp. 425–426). Others draw on a wide range of theories such as actor network theory, a resource-based view (Toms, 2010; Bowman & Toms, 2010), and political power-based perspectives (Lapsley & Giordano, 2010; Wilson et. al., 2010; Abernethy & Vagnoni, 2004) to investigate accounting-based practices such as budgeting, performance measurement (Henri, 2006), control systems (Simons, 1987) and balanced scorecard (Hansen & Mouritsen, 2005; Modell, 2009) enlisted towards organizational objectives and strategy. To present a link between accounting practice, strategy and sociological research perspective, Kinley, Carter, Pezet, & Clegg (2010) draw on the sociological framework of Foucault's governmentality to connect accounting techniques such as standard costing and scientific management to the study of power and strategy as a social practice and the sociopolitical context of accounting information systems, power, politics and decision making (Abernethy & Vagnoni, 2004).

Taking MCS beyond its traditional role, studies like Hansen & Mouritsen (2005) argue that it is important to ask what strategy represents. They present accounting as an instrument for implementing strategy rather than formulating it. Naranjo-Gil & Hartmann (2006) investigate the manner in which top management teams use management accounting systems for strategy formulation, while Mouritsen & Kreiner (2003)

focus on the active role of accounting devices in the playing out of a successful strategy. Also important are studies such as Simon (1990) that focus on the role of MCS in uncertain strategic conditions and its critical role in initial strategy formulation. Skaerbaek & Tryggestad (2010) provide a more recent case study extending accounting from an active role to an evolving formulative and (re)formulative role in strategic change (Skaerbaek & Tryggestad, 2010) and organizational environment through performance and performativity (Boedker, 2010; Hansen & Mouritsen, 2005) and legitimation and distribution of authority and power (Covaleski & Dirsmith, 1986).

However, in reviewing the literature one sees that much of it is US-centric (Carter, Clegg, & Kornberger, 2010, p. 578), homogenous (Chua, 2007, p. 489) and focused on a cross-sectional picture of strategic accounting and change (Kober, Ng, & Paul, 2003, pp. 199–200). Moreover, the relative lack of connection between academic research and actual practice is much lamented by academics and accounting professionals alike. Langfield-Smith (1997) concludes in her study that our knowledge of the relationship between MCS and strategy is quite limited and could benefit from further investigation. For a more in-depth critical review of strategy and accounting literature, see Carter, Clegg, & Kornberger (2010) and Langfield-Smith (2005). Current perspectives tend to downplay the influence of context in process- and (Johnson et al., 2003, p. 6) “activity”-based routines. In addition, with its different set of organizing principles and resources, such literature is especially limited for the public and third sectors. This dissertation adds to this line of investigation by focusing on a developing-nation context, investigating the delivery of a social service program through multi-level research that follows the program unfolding at macro, meso and micro levels.

Within the various components of MCS discussed above, MGNREGS has particularly strong labour budget and social audit practices, particularly so in the state of Andhra Pradesh. These budgeting and social audit processes present significant sites of the framing, construction and implementation of accountability at multiple levels in the delivery of MGNREGS. I now explore research literatures connected to these elements.

MCS – budgeting and social audit – The budgeting-accountability literature is quite established, but is again strongly attentive to developed-country settings. It answers to vertical and horizontal internal accountability in public organizations. Accountability built into the public sectors of democratic nations is associated with governance, financial efficiency, and performance management connected to public and political accountability. Wildavsky’s (1964) seminal work on the political underpinnings of public sector budgeting has sparked a huge accounting literature. Gray & Jenkins (1993, p. 53) define accountability in

the public sector as “an obligation to present an account for an answer for the execution of responsibilities to those who entrusted those responsibilities. On this obligation depends the allocation of praise and blame, award and sanction so often seen as the hallmarks of accountability in action.”

Budgeting systems in mainstream research, in both private and public sectors, have traditionally been conceptualized as a technical tool for hierarchical planning, allocation of resources, control and evaluation (Chenhall, 2003) with power cresting at the top (Shields & Shields, 1998, p. 66). Alternative management accounting has expanded to address this gap in MCS, drawing on alternate (Hopwood, 1972; Chapman, 1997, p. 192), pluralistic schools of thought (see Baxter & Chua, 2003) that shed light on diverse aspects of what MCS touches. Sociological management accounting research views budgets as socially and politically constructed (Covaleski & Dirsmith, 1986, 1988) and socially embedded (Baxter & Chua, 2003), an expression of “practical politics.” These literatures open dialogues to situate and understand accounting and budgeting systems not only within larger organizational and sociopolitical contexts but also connected to systems of power, legitimacy and control (Covaleski & Aiken, 1986; Covaleski and Dirsmith, 1988). Llewellyn (1998) is one of a few papers that explores budgeting practices and managing of financial resources in the social services sector at the level of front-line managers. The paper is particularly important because it highlights the connection between aggregated budgets at the top, devolved budgets at lower levels as disciplinary power and finally the inability of such delegation to track individual responsibility.

Modernized governance frameworks and connected research have now expanded to include newer, participative formats of social accounts and devolved budgeting that have created spaces for citizens and civil society in public accountability systems. Connected to this field are notions of accountability in NGOs and welfare programs like MGNREGS that are proving to be increasingly more complex and difficult to define (Dixon et al., 2006, p.407).

Devolved budgeting encompasses a smaller stream of accounting literature largely focused on the public sector after the advent of New Public Management and devolved public management. Studies like Mayston (1998) explore public-sector devolved budgeting and formula funding in the UK education system. Collier (2001) focuses on budgeting and financial processes in publicly funded organizations such as the police force, drawing on institutional theory to explore “relations of power” and shifts therein. Ezzamel et al. (2007) explores budget construction processes and the situatedness of accounting practices in newly devolved institutions in the post-NPM United Kingdom. There are also a few studies that look at the NHS in the United Kingdom and the impact of reform on accounting and budgeting processes (Lapsley, 2001;

Preston, 1992; Preston et al., 1992). Llewellyn (1998) looks at the social services sector and the demarcation between “costing” and “caring” by social-service professionals in light of their new financial roles.

Social audit is a newer participative accountability mechanism seen in social services governance frameworks in developing nations, especially those funded by agencies such as the World Bank. Today, changing social roles, social investing and relationships between the private, public and third sectors have created space for contested ideas of multiple stakeholder engagement (Owen et al., 2001) and accountability in the shape of social audits at micro levels. In India, social audit has been invoked by the central government in its MGNREG workfare program and used extensively in states such as Andhra Pradesh. Power (1994) highlights current social preoccupation with scrutiny and the rise of an “audit society,” leading to an expansion in internal and external audits, including regulatory, energy, quality, performance and environmental audits. Social audit was initially argued to be a “looser” form of audit (Cotton et al., 2000, p. 5) but is now being used extensively in many developmental programs to extend the principles of traditional audit, responsibility and transparency, in the interests of stakeholders and wider society (Owen et al, 2001, p. 83). Accounting research has largely explored social accountability and audit through the role of NGOs (Unerman & O’Dwyer, 2006; Bebbington et al., 1999; Collison, 2003; Gray, 1983; Gray et al., 1996). Organizations such as the World Bank and NGOs such as Oxfam (Dawson, 1998) are using social audit in a big way to monitor and create accountability for the social and economic impact of developmental programs (Dawson, 1998; World Bank regional database, n.d.) and for budget transparency and accountability. Social audit has also become a key accountability tool in workfare-style conditional cash transfer (CCT) programs, wherein the World Bank focuses on the development of local capacities to monitor program impact and effectiveness in communities. Accountability in these settings fits with Gray’s definition:

In the broadest sense, the social audit is being used by society or a group within society to hold the entity to account whether it likes it or not.... It is therefore an essentially democratic activity, even if the body undertaking the action is not itself an elected body (Gray, 2001, p. 9).

Though studies like Dey (2007) find that accounting practices intended to focus on increasing stakeholder involvement and accountability did lead to change, other studies in areas such as environmental accounting in corporate (Owen, Gray, & Bebbington, 1997) and non-governmental aid organizations (O’Dwyer, 2005; Dey, 2007; Raynard, 1998) also find external social reporting standards to lack teeth with respect to powerful stakeholders, making such reporting merely an exercise in strategy without increasing accountability and transparency (Owen, Swift, & Hunt, 2001).

Routines and learning

Linked to the analysis in this dissertation's final analysis chapter, in this subsection I focus on the literature on organizational routines, conceptualized by Pentland & Feldman (2005, p. 793) as “generative systems with internal structures and dynamics”. Bourdieu has argued that it is a combination of the social and cognitive structures (*habitus*) in the field that create social reproduction and domination (Bourdieu & Wacquant, 1992, pp. 13–14). In agreement with many elements of Bourdieu's practice theory, theories of routines offer a unit of analysis that can explore not only reproduction of practices but also the internal systems and contextual factors that support, influence and stabilize them. They have much to contribute to better understanding of learning, flexibility, transfer and change (Pentland & Feldman, 2005, p. 793).

This subsection also follows a theme that emerged through state-level interviews where *organizational memory* was communicated as a key outcome in building of Andhra Pradesh's public network to create knowledge building and continuity in the delivery of MGNREGS. Connected to such literature is research on strategic performance management systems, such as the balanced scorecard (BSC), that track development of competencies, learning and growth (Kaplan & Norton, 1996) and theories of organizational routines (Burns & Scapens, 2008; Perren & Grant, 2000) and organizational learning (Levitt & March, 1988; Huber, 1991; Fiol & Lyles, 1985). Not directly connected to accounting, there is also the literature in the field of strategy analysis, which has produced frameworks to measure success and capacity in an organization (Collins, 2006; Connolly et al., 2003).

Earlier research is found to focus on a conventional view of routines, which are seen as mechanical and static. I focus on studies like Feldman (2000) and Howard-Grenville (2005) that draw upon the performative, dynamic and generative aspect of routines (Pentland & Feldman, 2005, p. 794) to connect them to learning and change. Routines are defined here as “*particular and repeated patterns of actions inscribed within certain customs and rules*” (Feldman, 2000, p. 611; emphasis added). Miner & Estler (1985), for example, argue that changes in routine can come from a redefinition of job responsibility that affects settled ways of activity. Such studies provide a bridge between the structure and process created by MGNREGS's new routines and the gradual *collective memory* and *habitus* collected, accumulated and/or replaced through years of individual and group learning, knowledge and experiences, both within the state department and at the village level.

Learning and sense-making frameworks – The literature on change has connected to terms such as “learning,” “adaptation” and “adjustment,” based on various cognitive and behavioral approaches (Fiol &

Lyles, 1985). A significant body of strategy literature has explored organizational change, learning, knowledge and sense making (Argyris & Schön, 1978; Thomas, Sussman, & Henderson, 2001; Weick, 1995) and organizational routines (Howard-Grenville, 2005) and organizational empowerment (Labianca, Gray and Brass, 2000). One of the theoretical issues underlying such lines of inquiry is the altering of fundamental sense-making parameters connected to cognitive and generative models of learning (Osborne & Wittrock, 1983; Weick, 1995; Thomas, Sussman, & Henderson, 2001, p.331; Brown & Duguid, 1991) and knowledge creation. More detailed studies draw on cognitive behavioural frameworks such as the schema theory (Anderson, 1978; Labianca, Gray, & Brass, 2000):

The concept behind the Generative Learning Theory lies on “schemata,” which are outlined in Frederic Bartlett's Schema Theory. It suggests that the learning process is based on the memory that is already stored in our brains, wherein new data is added to our long-term memory and becomes part of our knowledge base. The Theory of Generative Learning is based on the assumption that the human brain does not just passively observe its environment or the events it experiences, but that it constructs its own perceptions about problems, scenarios, and experiences (Osbourne & Wittrock, 1983).

The rational model focuses on learning through reasoning, wherein cause and effect relationships help individuals understand process knowledge and the outcomes of their decisions (Dooley, Skilton, & Anderson, 1998). Set a little apart from this is research that focuses on cognitive learning in individuals, based on a variety of social and cultural conditionings. Here, observations and past experiences play a particularly important role in individual learning processes. The social cognitive theory developed by Bandura (1989) focuses on social and environmental influences and reinforcement as well as past experiences, through which individuals learn. It creates a triad of the individual, the environment, and the behavior.

Extant research has also looked at the phenomenon of sense making in organizations through rational and social processes (Weick, 1995; Maitlis, 2005; Allard-Poesi, 2005). Such processes are considered to be critical in dynamic and changing environments and have been linked to construction of identities, images and responses, (Maitlis, 2005, p. 1; Pratt & Foreman, 2000). The social construction school of thought (Berger & Luckmann, 1966; Chua, 1986) looks at “reality” as a socially constructed sense-making phenomenon that is established through interactions with others and from accounts that help them understand and (re)act. Bourdieu’s major contribution to sense making is through his notions of interactive habitus, capitals and strategy. He argues that individuals are bound by the collective habitus of a field that

resides within each player and is reproduced through individual action. Different players work with the capitals and powers they have and strategize to maximize their total capital and position in the field. Bourdieu's notion of change is however limited to this collective sense of capital distribution and habitus. Many organizational studies have argued that for individuals to feel empowered in a shared decision-making process, there must be a transformative change in the employee's or individual's belief system (or habitus) towards those in power and towards the sharing of influence amongst hierarchical and social unequals. This can impact team or group participation, change and development (Labianca, Gray, & Brass, 2000, p. 235; Argyris & Schön, 1978; Bartunek & Moch, 1987).

Accounting – power and emancipation

In accounting, connections among strategy, knowledge and power-based change have been explored from a variety of perspectives, including social frameworks offered by Bourdieu, Foucault and Weber. Recent research such as that of Ezzamel & Willmott (2004) and Kornberger & Clegg (2011) understands the social through relationships of power and meaning that reflect hegemony, field struggles and resistance. Studies such as Neu et al. (2006) analyze accounting as technologies of governance and regulation of behavior, leading to a restructuring of habitus. Kornberger & Clegg (2011) discuss the notion of performativity of strategy and its power effects in mobilizing certain voices and in the shaping of subjects. Studies such as Lowe (2004) and Richardson (1987) explore the performative roles of accounting: “Our views of the morality of our world, how social structures affect ways of knowing, and what disrupts and challenges the status quo are particularly of concern to promote social transformation and justice” (Lehman, 2013, p. 136). However, power remains a nebulous and underexplored concept in accounting research.

Newer streams of research such as emancipatory, developmental and enabling accounting (Alawattage & Wickramasinghe, 2009; Jayasinghe & Wickramasinghe, 2011; Gallhofer & Haslam, 2003; Gallhofer & Haslam, 2006) provide fresher and more nuanced interpretive accounting classifications. These classifications radically align the role of embedding of accounting in social structures (Gallhofer & Haslam, 2005) and its potential as a change agent connected to distribution of powers at the meso and micro level. Gallhofer and Haslam (2006), for example, focus in particular on the underexplored role of accounting as a progressive and emancipatory change agent. The enabling function of accounting as an agent of power and change can also be seen reflected in studies such as Neu (2000a, b) that explore accounting's ability to convert objectives into practices in imperial settings; and Neu & Graham (2006), wherein accounting technologies are enlisted by federal government to create hegemonic policy for indigenous groups. Specifically important and pertinent to the focus of this dissertation chapter is Jayasinghe & Wickramasinghe's (2011) exploration of rural empowerment through mechanisms that allow local

participation and accountability. The study provides a strong instance of how accounting and accountability can be connected to participation, power and change. However, this is a newer stream of literature still in its infancy.

The next chapter outlines the theoretical and conceptual tools that I draw on to address some of the research gaps and limitations outlined above, and add to the accounting literature in this field. I begin with Bourdieusian field, habitus and capitals for theoretical constructs.

Chapter 3 - Theoretical Framework and Methodology

“Theorizing management accounting practice is about understanding how people in organizations make specific uses of widely available solutions, how such solutions came to be their disposal and how their use might change existing accountings and give rise to new accounting solutions that others can use. It is about the changing possibilities for uses of accounting, often explored through the detailed study of specific instances...” (Ahrens & Chapman 2007, p. 99)

This dissertation answers the call for linking with modern “wider rationales” (p. 139) that mobilize accounting in the field of social services towards emergent transformations within the organization and broader social practices that impact the socioeconomic struggles faced by citizens (Neu, Cooper, & Everett, 2001, p. 1). The analysis offers a methodological exploration of the activity in macro, meso and micro sites in which accounting becomes embodied (Schatzki, 2001, p. 11), employed and implicated in accountability, reform and change processes. Following program implementation, over eight years of program implementation enable a practice-based analysis of how the field, capitals and habitus interact with program objectives and sociopolitical contexts at various levels to put specific accounting practices to multiple uses towards accountability. These practices also contribute to the (re)organizing (Neu, 2006, p. 391) of material arrangements of the field through reform, change and the reshaping of the habitus (Bourdieu, 1990) in the field of delivery of social services in India.

The first half of this chapter is devoted to an in-depth discussion of the conceptual and theoretical tools drawn upon to conduct the analysis in this dissertation. I explore specific elements of practice theory that include Bourdieu’s theory of practice: field, capitals and habitus; Schatzki’s concepts of artifacts and interactions that mediate practice and discourse analysis. Bourdieu provides a conceptual link between sociocultural elements and economic structures and decisions (Li, Pickles, & Savage, 2005). Bourdieu’s practice theory offers strong conceptual tools for this dissertation. His notions of habitus, capital and field have been and can be drawn upon and enlisted in multiple fields of research.

The second part of the chapter focuses on research methodology, multi-tier research and an interpretive approach using a sociological framework. Notions of shifts in habitus and change are particularly important to my empirical research settings and arguments, so this section includes a discussion of analytical frameworks connected to change. To provide a deeper analysis of the large amount of data collected in the form of primary interview transcripts and secondary data, including public reports, financial and non-financial data, documents and articles on the program, I enlist some additional analytical tools. Discourse

analysis allows me to connect verbal and written communication as a social function (Jones, 2012, p. 9), interpreting the field and its power relations, distributions of capitals and habitus. Towards this, I enlist Ruiz' paper (2009) on "Sociological discourse analysis: Methods and logic," in which he explains his multi-level analytical approach, comprising a combination of textual analysis, contextual analysis and sociological (interpretive) analysis.

The governmental functioning of a social program such as MGNREGS can be considered a social system that produces and perpetuates shared practices. On a multi-level basis, its structured dispositions and habitus can become expressed and dispersed down the line through decisions and judgments made in processes of reporting and control, setting of objectives and policy frameworks. On a singular level, shared rules, behaviours and tacit knowledge of the way an organization internally functions can not only affect behaviour and actions but also be shared and learned by newer employees. In Edwards, Ezzamel, McLean, & Robson (2000), we see an example of the emergence of the accounting system based on the government's vision and strategy. The production and reproduction of such subfields is intertwined with underlying threads of accountability and interactions that can frame the particular mode of enlisting of accounting.

Practice theory: Bourdieu's practices, field and habitus

The social theory of practice is the study of the interaction between practice, its sociocultural background and human action (Ortner, 1984, p. 150) – the total nexus of interconnected human practices (Schatzki, Knorr-Cetina, & Von Savigny, 2001, p. 11). Practices are not just bodily actions (Reckwitz, 2002) like walking or writing, but represent a specific (Schatzki, 2001, p. 11) bundle or grouping of human-constructed activities that are embodied and materially mediated around shared practical understandings (internalized or tacit knowledge, mental settings, and strategic actions) within the social (Fenwick, 2012). This social space or field is the setting in which the nature and transformation of practices is studied (Schatzki, 2001, p. 11).

Theories of practice are gathering increasing interest and employment in the organizational and accounting literature. Practice theory is constituted by the work of multiple theorists, including Bourdieu, Foucault, Latour and Schatzki, who offer "new organizing concepts for theorizing social life" (Schatzki, 1997, p. 284). They do not have a unified theory or methodology (Ortner 1984, p. 127) but draw on different theoretical and methodological perspectives. Schatzki divides practice theorists into philosophical practice thinkers, social theorists, ethno-methodologists and culture theorists (Schatzki, 2001). Reckwitz (2002) finds all practice theorists including Bourdieu, Foucault, Giddens and Schatzki (2001) to fall under the definition of culture theorists while Ortner (1984) considers them to be "modern" practice theorists.

In accounting literature, Ahrens & Chapman (2006, 2007) are among the earliest to enlist practice theory. Ahrens & Chapman (2006), for example, is one of the earlier papers building on Schatzki's theory of practice towards management control as a strategic practice. Similarly, Baxter & Chua (2008) enlist Bourdieu's practice theory in exploring the enactment of being a Chief Financial Officer and a CFO's strategy, responsibilities and habitus. Others, such as Jorgensen & Messner (2010), have worked to extend this perspective. In organizational theory, studies such as Whittington (2006) and Rasche & Chia (2009) have paved the way for a more nuanced understanding of this approach: "The orthodox language of social science including organizational studies carves up phenomenon into three levels: from the very micro (what people say and do) to the meso (routines) to the macro institutions" (Miettinen, Samra-Fredericks, & Yano, 2009, pp. 1309–10).

A practice theory framework is specifically pertinent to the study of social services programs, as both are built around structures, perpetuated practices, shared internalized meanings, human agency and actions. The delivery of programs such as MGNREGS is made up field-specific clusters of activities and processes, a "sequence of programmed actions" (Bourdieu, 1977, p. 73) that connects networks of people, money, artifacts and interactions. The structure of such programs includes an assemblage of a particular kind of environment (Bourdieu, 1977, p. 72), arrangement of stakeholders, habitus of accountability, and "objective potentialities" (p. 76), wherein various position holders intend to maximize their interest given their capitals. Specific notions of accountability and habitus are embodied in the arrangement and configuration of individuals that hold certain powers of account. In practice settings, this structure also includes existing policy, legal and administrative regulations, positional connections and arrangements between donors, implementers and recipients, and non-formal sources of power. Practice theory can thus help us better understand a program built around its reporting, funding and control systems, its enlistment of specific accounting practices and artifacts, and how and for what purposes they are used to deliver accountabilities.

Practice-based research not only allows but also challenges investigations and development of vocabularies that transcend divisions of internal and external; individual and social; and levels of analysis (Miettinen, Samra-Fredericks, & Yano, 2009). For the analysis in this dissertation, two elements foreground the practice approach outlined (Rouse, 2006; Reckwitz, 2002) by theorists such as Bourdieu, Giddens, and Schatzki:

First, practice theory calls for detailed empirical accounts and analysis of the everyday activities and practices that would otherwise be hidden or taken for granted. Such practices form "the smallest unit of

social analysis” (Beckwitz, 2002, p. 249). The focus is on “publically accessible” (Rouse, 2006, p. 505) activities that happen on a physical level external to the actors, rather than internal or mental activity. This leads to logic, process and practice questions regarding how and why certain activities are done a certain way and also creates awareness of the objective structures and embedded, internalized meanings and understandings (Ahrens & Chaman, 2007, p. 9) that underlie such practices.

Second, practice theory represents the interconnectedness rather than dichotomy of social structure or order and individual agency or human action. The social/cultural plays a significant role through embedded and shared understandings, both supported and constrained by the structure of the field. In turn, social order, structure and culture are understood through the production and transfer of such practices (Rouse, p. 505). Individual actions and agents that constitute practice are components of the larger social. Accounts drawing on the practice approach question how practices make up the social field and how the social becomes embedded in such practices. This leads to questions regarding how the contextual and environmental elements influence practices and how players create and perpetuate practices within social and cultural settings. In the words of Ortner,

“The modern versions of practice theory appear unique in accepting all three sides of the ... Triangle: that society is a system, that the system is powerfully constraining, and yet the system can be made and unmade through human action and interaction” (Ortner, 1984, p. 159).

Bourdieu’s practice theory

Like Foucault, Bourdieu has emerged as one of the most influential sociologists for the critical study of accounting in a variety of settings. In his research on the Kablyia tribe, Bourdieu is seen to draw upon language, meaning and intention to connect social structure and individual action. This provides an understanding to his relational and symbolic construction of notions of power. Bourdieu’s social is understood through the objective material conditions that organize a field and exist and durably continue before and after the individual (Brubaker, 2004). These conditions affect individual belief and dispositions and mediate subjective individual actions as they try to maximize their interest based on the resources and options available – “the social constitution of various modes of interest” (Brubaker, 2004, pp. 33–35). Bourdieusian studies explore that which is taken for granted, practices that answer to “this is how it’s done” and sociocultural settings that impact the relationship between social groups and practice. Most Bourdieusian accounting studies mobilize in full or in part his notions of field, habitus and capitals; power and symbolic violence; logic of practice; and reflexive research (see Malsch, Gendron, & Grazzini, 2011).

Elements of Bourdieu's practice theory

Field, habitus and capitals – Bourdieu's reflexive construction of notions of field, habitus and capitals provides excellent empirical tools to explore the hierarchical construction of accountability as a practice in different sociocultural settings. Bourdieu argues against the classical division in dialectic social theory between objective and subjective as insufficient to understand social life. Bourdieu's account of practice or "the theory of the mode of generation of practices" (Bourdieu, 1977, p. 72) juxtaposes the concept of field or structure with that of subjectivity of habitus. These dualities outline his notion of relationality, explored through an analysis of social positions, habitus or dispositions and choices made by agents (Bourdieu, 1998, p. 6). Hence, his understanding of a social or symbolic space or class is based on immersion and empirical exploration of the subjective (Bourdieu, 1998, p. 2). Studies such as Rahaman, Everett, & Neu (2007) investigate the role of accounting in the privatization of water services in Africa. In part, they draw on Bourdieu to study a "restricted" field and how a practice becomes legitimized. They explore the use of accounting as symbolic capital wherein economic capital held by actors in the larger field allows them to reshape accounting numbers and extend the boundaries of the field.

Bourdieu's *field* is a structured domain that runs on its own special logic and history as well as on the positioning of players and capitals. It explores macro-meso social aspects, while capitals, habitus and the notion of game playing cross over to look also at human choices and actions, in an approach similar to psychoanalysis (Swartz & Zolberg, 2004, p. 9). The position of a particular player is a function of this habitus, capital and game-playing skills. The field structures the habitus and relational capitals or powers held by players. It is also the background against which humans act and strategize using their capitals to their advantage. This arrangement is the site for struggles to define new arrangements. However, not all moves are based on logic and reason. Habitus, dispositions and doxa represent the internalized social order that constrains these players and also determines which capitals hold greater legitimacy in the field.

Habitus – individual and organizational

Bourdieu sees the social world as accumulated history (Bourdieu, 1986). His notion of habitus mediates the relationship between field and practice, subjective and objective, social and human. It is constituted by internalized and embedded structural and cultural dispositions, sensibilities and references that structure and give meaning to the field and can be "understood as a system of lasting, transposable dispositions which, integrating past experiences, functions at every moment as a matrix of perceptions, appreciations, and actions and makes possible the achievement of infinitely diversified tasks" (Bourdieu, 1977, p. 83). Habitus reproduces practices and established order through a combination of objective structures (also a

product of historical practices), subjective social conditions and durable dispositions that become internalized (pp. 85, 164). A particular set of conditions produces conditionings that become habitus. Just as the structure produces a specific habitus, the habitus produces individual and collective practices through becoming “deposited” in and reproduced by humans over time. Thus, practices are “defined by the fact that their temporal structure, direction and rhythm are constitutive of their meaning” (p. 9).

Bourdieu has conceived of habitus largely in an individual sense, where it becomes integrated, largely unconsciously, into the way an individual thinks, feels and acts. It is considered a permanent disposition and is associated with its acquisition from an early age through acculturation into social groups such as those based on family, social status, geographical location, gender, organization, etc. Combined with the individual’s own specific personality, a specific individual habitus emerges, where she/he may have things in common with others in their social group but also include specific individual elements (Bourdieu, 2005; Fleming, 2005¹).

In this dissertation, I extend this concept to an organizational level. My argument is that Bourdieu’s habitus can be enlisted to bridge the gap between micro-macro (Reay, 2004). Beyond notions of culture and context, the strength of Bourdieu’s practice theory is that the habitus does not stand alone. Its interplay with the field (macro level structure) and capitals (powers) allows an investigation into the construction of a practice as a part of a larger social analysis (Everett, 2002, p. 57), and herein lies my reasoning for drawing upon Bourdieu.

The intent is not to dilute Bourdieu’s conception but to draw upon it to reflect what I interpret as somewhat similar internalization, action and change at an organizational level. I argue that organizations, like social groups, can acquire norms, preferences, thinking, conditionings and a sense of tradition specific to their environment. Similar to the individual habitus, habitus on an organizational level, or what I have refer to as organizational habitus, is also acquired over time, can be a durable disposition (though not as durable as the habitus in the individual psyche) and resides in the organization identity. Such an organizational habitus is expressed consciously and unconsciously through the manner in which an organization (and its officers) perceives its role in the food chain, the construction of its vision, its internal patterns of functioning and decision-making. This further extends to how it strategizes and acts to make the best use of its capitals and reach its objectives. This habitus can be carried within its employees as well as its structures, processes,

¹ <http://ist-socrates.berkeley.edu/~fl3min4/130/bourdieu.html>

vision, goal and decisions. It is reproduced in new employees through organizational learning and understandings – including what is considered acceptable and legitimate in terms of thinking and doing. It also contributes to their individual habitus.

Agents in a field do not base all decisions and actions on precisely calculated probabilities to create the best chances for a successful outcome or a conscious readjustment given the outcomes available to them. In these conditions, internalized conditionings reinforce structures and practices for which players reflexively know the realm of possibilities and options available to them (Bourdieu, 1990, p. 54). This is the correlation between “constructed objective probabilities” of the fields and “subjective aspirations” of the agents. Though this habitus with these conditionings is durable, transposable and reproductive (p. 53), given the right conditions and stimuli it carries within it a number of possible outcomes that can result from different human choices, leading to other “probable, upcoming future(s)” (p. 53). Here conditions for shifts and changes in outcomes exists if players see the opportunity: “stimuli do not exist for practice in their objective truth, (but) as conditional, conventional triggers, acting only on condition that they encounter agents conditioned to recognize them” (Bourdieu, 1990, pp. 53–54).

Capitals

Bourdieu’s capitals represent accumulated labour (Bourdieu, 1986) that can be converted into social energy and advantage in a field. They include economic, cultural, political and symbolic capitals. Being both the underlying “principle” of fields and also circumscribed by objective structures and subjective understandings, capitals are the source of power, resources and possibility (Bourdieu, 2011, p. 81). Economic capital represents financial resources, the root of all other capitals (p. 89). Social capital is “a durable network of more or less institutionalized relationships of mutual acquaintance and recognition.” In other words, membership of a group that provides members with backing, recognition or beneficial connections such as a school, a party, club or family name (p. 86). Cultural capital presents another form of non-financial asset that includes education, knowledge, attitude, specific know-how and skillsets that are valued in a field. As can be seen in the analysis produced in this dissertation, in reality these capitals are not held exclusively of each other. Economic capital can provide the abilities and possibilities of transformation into other forms of capitals that are more highly valued or more effective in a field. Therefore economic capitals can come disguised as cultural or social capital. Though there are costs associated with such conversions, economic capital can influence the level of symbolic capital held by a player. In turn, possession of social capital in a field can be a function of the quantity of economic and cultural capital held.

Practice

Practices are seen to have a “generating, organizing theme,” a practical logic that accumulates through “an imprecise but systematic principle of selections and realization, tending through steadily directed adjustments and corrections...” (Bourdieu, 1977, p. 8). Habitus, created by a particular type of environment, harmonizes the social experiences of individuals in a group (p. 80). The practices created by this habitus follow and reproduce objective structures that create it. Through a collection of tacit knowledge, history, and the past, habitus contains the possibility of production of unlimited types of thought, choices, perceptions and actions inherent to a certain set of conditions, at once both deterministic and free, allowing for conscious and unconscious conditioning as well as creativity to play out at individual and social levels limited only by the conditions of its production (Bourdieu, 1990, p. 55). Here the “habitus is what makes it possible to produce an infinite number of practices that are relatively unpredictable but also limited in their diversity” (p. 55).

Symbolic violence – A major theme in Bourdieu’s academic and political work is that of inequality, reflected in his notion of symbolic violence. Based on the idea of differentiating amounts of capitals or powers and cognitive understandings held by agents in a field, Bourdieu defines symbolic violence as “violence which is exercised upon a social agent with his or her complicity” (Bourdieu & Wacquant, p. 272). This varying balance of capitals creates an inherent space for power and capitals to be used by some actors to advantageously influence their interest or to dominate others in a field where these other actors lack the habitus, knowledge and/or capital to protect their interests. Through their perceptions and understandings of their own particular status in the larger social structure and order, such actors actually contribute to and are instrumental in their own domination (Bourdieu & Wacquant, p. 273). This theme is played out in many accounting studies using Bourdieusian frameworks (Rahaman, Everett, & Neu, 2007; Neu et al., 2013).

The MGNREG program’s bureaucratic administrative and complex reporting structures produce extensive amounts of emails, instructions, policy documents and stipulations, directives and reports, as well as other physical accounting, financial and operational reports, documents, registers, performance data and minutes. Utilizing Bourdieu’s analytical tools, I highlight the manner in which the accounting processes and artifacts become enlisted in the constitution of a social space that encourages and supports certain types of financial and non-financial visibility and through (re)production over time, makes it more amenable to the creation and demanding of a multi-level account (Carmona, Ezzamel, & Gutierrez, 2002, p.240). The next section explores accounting artifacts and interactions that populate the program.

Accounting artifacts and interactions

The MGNREG program's physical administrative and accounting artifacts provide an important empirical medium to explore its accounting and accountability arrangements. The building of a budget or performance indicator or conducting of a social audit allows the division of the program cycle into separate moments where the practiced notions of accountability can be isolated and studied. Each such moment, constituted by its field, habitus and positioning of players, enlists its specific combination of artifacts and communications or interactions. Following the accounting artifacts, therefore, provides a powerful empirical anchoring tool to explore accounting and accountability practices at these sites. Artifacts and the interactions surrounding them are also key empirical resources in field research where direct observation is not possible, ineffective, or occurs in infrequent settings (Ramduny-Ellis et al., 2005).

Artifacts have a wide literature in ethnography in areas such as cognitive action and collaborative work (Paay et al., 2009; Ramduny-Ellis, 2005). Within the setting of a field and this dissertation, accounting artifacts represents physical objects like reports, statements and account registers, but also includes physical activities like meetings and public gathering for accounting and financial decision making, around which interactions take place and which generate physical artifacts. The specific arrangements in each subfield allow selected contextual information to become visible while also providing physical, public objects around which interactions are structured. Here artifacts can be both instruments (D'Adderio, 2011) and instrumental (Miller & O'Leary, 2007) in the organization of a formal governance process. In accounting, studies such as Skaerbaek & Tryggestad (2010) draw on actor-network theory to focus on the performative connection between physical accounting "devices" and redrawing of organizational strategy.

Most practice theorists would agree that activity is embodied and that nexuses of practices are mediated by artifacts, hybrids, and natural objects, disagreements reign about the nature of embodiment, the pertinence of thematizing it when analyzing practices, the sorts of entities that mediate activity, and whether these entities are relevant to practices as more than mere intermediaries among humans (Schatzki, Knorr-Cetina, & Von Savigny, 2011, p. 11).

In this dissertation, I focus on the role of artifacts as a medium of investigation on the following themes:

Accounting artifacts as process maps to field and subfields – The construction of accounting artifacts reifies governance structures, while habitus can facilitate governance at a distance (Miller & Rose, 1990). Artifacts are an expression of the material arrangements in fields and subfields and they provide a mapping

of the administrative and sociopolitical processes and influences that contribute to a practice-based process and its habitus connected to accountability. Though the management control system in MGNREGS is top-down, accounting artifacts in the control processes show immense diversity in their construction, use and density at different levels and players in different states. At the meso-micro level, the granting of the power to construct, gather, consolidate and report data; to fill in, maintain and ratify artifacts; and to account for artifacts maps positional and symbolic capitals at the meso-micro level. Following accounting artifacts in an accounting practice can outline the embedded actor-roles as well as the vision, objectives and goals embodied in that practice's format. Artifacts thus have the potential to express shifts in distribution of capitals and power through the manner in which accounts are created, moved, demanded or negotiated.

Artifacts as mediators (through) and communicators (around) in collaborative settings – The gram sabha is invested with the legislative power to make collaborative decisions in the interest of the village, placing the social into the financial. The cyclical annual and biannual processes of labour budget and social audit are designed with the aim of engaging citizens in financial and non-financial issues including labour, costs and asset construction as well as knowledge of due process and their rights, putting the financial into the social. Construction and progression of each artifact, such as the shelf of works for the village labour budget, also includes interactions and processes of engagement, communication and negotiation on platforms such as the village-level public assembly, or gram sabha, and the committee meeting at central and state levels. These interactions reflect how accounting and accountability processes work in practice and the manner and purpose for which specific artifacts are drawn upon at different levels. The combination of artifacts and platform for interactions create a specific kind of ability to hold individuals and positions to account. The specific arrangements in each subfield allow contextual information to become visible and also provide physical, public objects around which interactions are structured.

Artifacts as triggers for action and record keepers for transparency and accountability – In the setting of MGNREGS, budgeting and other accounting artifacts provide interpretable physical objects that initiate, trigger or support interactions, around which various micro stakeholders organize, engage and articulate their interests, issues and understandings (Paay et al., 2009; Blackmore & Wenger, 2010). For example, the reading of a social audit report includes both a record of and a voice for the rural villagers facing issues such as underpayment or non-payment of wages, underemployment, and other corrupt practices. These documents, reports and statements are the resultant financial repository of local learning experiences and micro level data that facilitate the movement of program data up the system and the tracking of funding down the system. Nothing is hidden anymore.

Density of artifacts – Density of artifacts, as mentioned above, is a theme that emerged in the open-ended interviews at the macro level, at the very beginning of the data collection process. This theme connects concentration of artifacts to the quality of accountability. Based on this, although there is little extant literature with which to connect, I included this element in my subsequent interviews at other sites at the meso and micro level. Although some levels expressed more sensitivity to the link between density of artifacts and accountability, the direction of this link seems varied. This means that across all levels of investigation, a higher number of accounting artifacts did not always translate into perceptions of higher accountability. This research project is not oriented towards exploring quantitative expressions of accountability, but this theme is nevertheless interesting to note in the context of the current project and future research.

Analysis of change

Hopwood (1990, p. 8) notes that locating accounting as a part of complex processes of change may not be an easy endeavour. The problematic of defining change, its socio-organizational context, and resistance to it has been explored through a range of frameworks including resource dependence, contingency theory and actor-network theory (Quattrone & Hopper, 2001; Scapens & Roberts, 1993; Brier & Chua, 2001; Nahapiet & Ghoshal, 1998). Scapens & Roberts (1993) provide a particularly relevant account through their study of the introduction of a management accounting system in a large multidivisional company. Their paper finds decentralization, resistance, and communication gaps between production and accounting, leading to the non-acceptance of the new system.

One of the dilemmas of empirical research in this field is that change, and increase in organizational knowledge may not be completely visible or possible to quantitatively measure. Change can therefore become a contested notion (Carter, Clegg, & Kromberg, 2010, p. 583) unless represented by essential markers. Conducting such research in the public sector presents additional challenges, as public organizations are constructed and managed differently and access to primary and secondary data is a challenge. Kloot (1997, p. 47) defines organizational learning as organizations responding to change (p. 48) where the MCS by definition can have reactive and proactive roles to play in both change and organizational learning. Management accounting can thus be seen as an actant that leads and contributes to organizational changes. And it can also be the change itself, through its very structure and the information it provides and makes visible (Atkinson, Balakrishnan, Booth et al., 1997).

Resource dependence theory would perhaps look at the ecology of connected and interdependent organizations that fight for power originating from control over resources (Pfeffer & Salancik, 1978, p. 1).

On the surface this would help in interpreting the conscious context here but it would not have the ability to take into account the latent leanings and understandings absorbed by organizations, as reflected in the blueprints, judgments and perceptions of accountability expressed in future programs like MGNREGS.

Changes in budgetary control and process adjustments to MCS can be observed in studies such as Lapsley (1994), but central-level changes go beyond the contingency theory–based scope of adjustment to resources available. This process would require a matching of organizational structure and circumstances to specific kinds of accounting systems (Otley, 1980), which the central and state government did accomplish in part in the recent years. But as the data and extant literature demonstrate, structural characteristics and notions of Western accountability can differ vastly from what exists in rapidly developing nations such as India (Dar, 2014). Relevant to this discussion are also theories of organizational culture (Henri, 2006) and organizational learning (Chenhall & Euske, 2007), a term first used by Argyris and Schön in the 1970s (Hilden & Tikamaki, 2013). These studies draw on contingency-based theories and lean towards a pure cause and effect model that does not coincide with the research perspective, goals and possibilities of this dissertation.

Cyert & Marsh (1963) and Argyris & Schön (1978) put forth the notion of the “learning organization,” while Huber’s (1991) more expansive behavioural view looks at learning for an entity or individual as a change in its response and behaviour through the processing of information (p. 89). Also connected are studies that focus on the conscious transfer of knowledge in an organization (Greenhalgh, Robert, McFarlane et al., 2004) as well as others like Haldin-Herrgard (2000) that explore the diffusion of tacit knowledge in organizations. Both Huber (1991, pp. 87–90) and Kloot (1997, p. 47) draw on the same four constructs connected to organizational learning that MCS design can help with: knowledge acquisition, information distribution, information interpretation and organizational memory.

In this dissertation, I adapt and use Fiol & Lyles’ (1985) summarized range of outcomes through which organizational shifts can be identified and analyzed. These include new insights and knowledge; new structures; new systems; new actions; or a combination of these options (p. 803). The probability for learning to happen is connected to four contextual factors: culture, strategy, organizational structure and environment. In the chapters devoted to analysis, I explore changes in structure, system and actor actions as well as the role played by new understandings, insights and knowledge at macro, meso and micro level.

Habitus as a process: temporality, change and learning

A crucial part of the argument set forth in this dissertation is connected to changes in habitus. Understandings, perception, attitudes, positional strategies and action, connected to our understanding of habitus, are all gathered and acquired by individuals, organizations and the social over periods of time.

In the previous section, I discussed tracking and analysis of change and learning in research. In delivering a social program such as MGNREGS on larger scale across different levels, an overarching argument and analysis theme is to connect the various habitus in the MGNREGS field as a process connected to reform on the organizational level and transformation through knowledge and learning at the village level. Such a process is an extension of the Bourdieu notion of habitus as accumulated history. I propose that in MGNREGS, the habitus adapts and shifts based on environmental conditions and actor strategies.

An important element in this proposition is the connection between habitus and temporality. I argue that development and change be seen from the perspective of a process that gathers steadily over time. The habitus has a teleological character with a set of possible outcomes (Bourdieu, 1990, p. 53) where the production (and reproduction) of objective-subjective data and communication is embedded within sociopolitical struggles, understandings and meanings, while also being a part of the production of such struggles, understandings and meanings (Ruiz, 2009). As one looks at critical elements of temporality and collective adaptability in the establishment of in-practice procedure, practices remain flexible to shifts in the underlying conditionings and symbolic capital and are therefore open to specific possibilities of change and transformation (Calhoun, 2006).

In accounting research, Everett (2000) draws on Bourdieu's field and capital to connect accountability and accounting to the shaping of political influences. He explores a specific management technique of comprehensive auditing, analyzing struggles for legitimacy, naming rights, and accumulation of capital. His argument is that the reproduction of dominant capitals did not produce the solutions required – which is particularly relevant to my discussions of the triggers that can initiate change in the distribution of capitals as well as habitus. Such triggers and the adoption of change, specifically in the public sector, have also been explored by studies such as Modell (2011) that connect to the role of managers and of management accounting mechanisms such as performance measurement.

Institutional aspects of performance measurement (PM) in public sector organizations are attracting increasing research interest. Only recently, however, has the literature on this topic recognized the

pertinent critique of neo-institutional sociology (NIS) pivoting around its view of managers and organizations as primarily passive adaptors to change (Modell, 2001).

Looking at the temporality and cycles of internalizations involved in delivering a social program such as MGNREGS, we can visualize the important role of top management decisions and judgments in reporting, control, setting of objectives and policy frameworks. Such decisions set the standard in terms of management dispositions or habitus that become expressed and dispersed down the line.

Stimuli, adaptation and shift/change in habitus

Though time, strategy and action form one side of the human coin, the other side is represented by the presence of a strong sense of adaptation to the conditionings that constitute such a habitus; changes get triggered and, given certain human choices and conditions, may happen gradually and without conscious aim or strategy on a collective level, becoming a part of the history, conditioning or habitus of a field:

The conditionings associated with a particular class of conditions of existence produce habitus...as principles which generate and organize practices and representations that can be objectively adapted to their outcomes without presupposing a conscious aiming at ends or an express mastery of the operations necessary in order to attain them... they can be collectively orchestrated without being the product of the organizing actions of a conductor (Bourdieu, 1990b).

This is specifically relevant for the empirical insights in my field research. I draw on these conceptual tools to outline the habitus connected with accountability.

Temporality – Hammer (2011) explores time, temporality and the social (p.11):

[T]ime itself can never be made directly present in experience ... it nevertheless permeates and in a sense, governs everything that takes place. It dissolves into things, processes, and events as the mode of their becoming and yet is typically represented by the means of space and spatiality....

Reproduction and representation of such practices not only have strong sensitivities but are defined by human action-choices and temporality: “Practice ... being temporally structured is intrinsically defined by its *tempo*” (Bourdieu, 1990, p. 8; emphasis added). Embedded understandings connected to the habitus, the “way things are done,” and legitimacy also have to be considered through the lens of temporality: “Time

derives its efficacy from the state of the structure of relations within which it comes to play, which does not imply that the model of that structure can leave it out of account” (p. 7).

The history-based reproduction and unfolding of practices and ritualization of interactions are therefore affected by both time and strategy: “the habitus, the product of history, produces individual and collective practices, and hence history, in accordance with the schemes engendered by history” (Bourdieu, 1990, p. 82). On reflexivity, Bourdieu discusses the analysis of “temporal consciousness” (Bourdieu, 1990(b), p. 8) as he investigates how a capitalistic economic habitus is acquired by individuals brought up before that time. Drawing on Bourdieu’s institutional sociology, Neu, Everett, Rahman, and Martinez (2013) provide another example. They outline the network of actors and capitals held by them to explore how practices like accounting, over time, mediate the establishment of corrupt practices that become a part of that field’s habitus.

Within this dissertation, temporality is reflected in the element of history in the creation of a habitus (a collection of history and the past). This historicity gives rise to temporality, a state of existing with reference to time or in which time has a significant impact. Though this dissertation follows the MGNREG program over an eight-year unfolding period, I explore temporality not in a physical, linear sense but through the cyclical and sometimes ritualized (Blattner, 2011) processes through which accounting and accountability activities and practices become socialized into the socioeconomic habitus.

In the next section, I discuss my research orientation, methodology and method in detail.

Methodology

Between governance, accounting and accountability comes the conceptual framework of MGNREGS as a social services and social security program. Hunger levels in rural India are alarming high: the cereal intake of the poorest 20% of rural India is only 10 kg per month, while access to fruits, vegetables and milk is negligible (Darooka, 2016). The role of the government in the MGNREGS vision is for the government take care of the weak, the poor, the downtrodden and the underprivileged. This aligns with ideas of redistribution of national income, food security, human rights, and self-governance. In doing so, the MGNREGS conceptual framework engages with legislative acts, policy and labour decisions as well as human and gender rights (Konwar, 2016). Thus, its success is viewed through the lens of its instrumentality in creating rural employment, decreasing poverty and increasing access to basic standards of living in rural India as well as human and women’s rights.

This dissertation takes a qualitative approach, in order to better understand the lived experiences of individuals from their viewpoint and in their natural environment. With the view that this discourse and the structures it communicates construct, maintain and reflect a particular subjective reality, I draw on the interpretive tradition outlined by Berger & Luckman (1984) and Chua (1986), wherein social and intersubjective human interactions and experiences lead to the creation and recreation of an objective social order. Reality, knowledge and meanings can thus be seen to be constructed and interpreted (Berger & Luckman, 1980, p. 19) “by the people, for the people ... and the social and physical environment” (Chua, 1986, p. 603) instead of existing singularly, externally and independently, waiting to be uncovered and discovered. It is subjectively created but also objectified through human interactions (Chua, 1986, p. 615). Schwandt (1994) describes these terms as sensitizing concepts that steer researchers towards a particular outlook:

Proponents of these persuasions (interpretive and constructivist) share the goal of understanding the complex world of lived experience from the point of view of those who live it. This goal is variously spoken of as an abiding concern for the life world, for the emic point of view, for understanding meaning, for grasping the actor’s definition of a situation, for Verstehen. The world of lived reality and situation-specific meanings that constitute the general object of investigation is thought to be constructed by social actors (p. 118).

In line with these perspectives, accounting and accountability are also constructs of social science, shaped by society and culture and situated within human actions and institutions – “a social and organizational practice” (Miller, 1994, p. 1). Knowledge of accountability in organizations and daily life is shaped by human-defined rules (Hines, 1998, p. 256), based on accumulated history and past knowledge that contribute to the construction of reality and social order. An interpretive paradigm (Chua, 1986, p. 612) allows me to move away from quantitative and “reliable” data and analysis (Chua, 1986, p. 602) to connect to the complex and diverse ways (Meer-Kooistra & Vosselman, 2012, p. 252) in which management accounting can be implicated in the empirical experiential life of organizations and of society.

Reflexivity and social praxeology

Praxeology is the study of human actions and the behaviour that drives it. Bourdieu’s social praxeology is a bidimensional system, requiring a double reading that engages both structuralist and constructivist perspectives (Bourdieu & Wacquant, 1992, p. 11); it is a mix of objective structures and the subjective dispositions around them. In line with this, I begin by examining what Bourdieu calls “objectivity of the first order” (Bourdieu & Wacquant, 1992, p. 7), which looks from the outside in at “objective realities”

players have to follow. These include the objective structure and distribution of formal material resources, conditions and arrangements in a field that provide the means to appropriate that field's valued capitals. Objective elements are amenable to being observed and mapped out (p. 8). Towards this, I investigate the setting of the field, the formal organizational and positional structure, the types of major capitals (economic, social and cultural) and the formal powers held by key players in the field. I rely on information gathered through interviews, reports and other documents published by the government over the years as well as secondary data.

However, this in itself may be insufficient to provide an understanding of the inner workings of a social – its relational networks and position of power, meaning (p. 7), strategy and logic that guide the underlying mental understandings of daily common-sense working in a field. Towards this aim, I draw on Bourdieu's "objectivity of the second order," though, in no way do I present this as a comprehensive analysis. The second order is associated with the inside-out perspective – the "mental and body schemata" connected to the habitus and production of internal stratification, understandings, conduct and judgment as social agents (Bourdieu & Wacquant, 2012, p. 7) – that provides one way to explore and better understand the subjective dimension. The second level of reading is associated with the player's unwritten lived experience of practice and her understanding of it through its doing. These are particularly important to Bourdieu's sociological analysis in uncovering the "buried structures" and mechanisms through which power and the social are constructed, perpetuated or transformed (Bourdieu & Wacquant, 1992, p. 7). Thus the second level of my analysis draws on Bourdieu's praxeology as well as primary and secondary levels to focuses on the experiential elements such as that context, relationality, informal capitals, the unfolding of practice, the unwritten understandings displayed in interview observations, symbolic capitals and resources reflected as valued in the field and the manner of communication of interests and the public sector habitus.

Method

My research sites are situated in India, in the southern states of Andhra Pradesh and Tamil Nadu and the northern states of Rajasthan and Uttar Pradesh. I focus on the program unfolding in Andhra Pradesh, while enlisting insights from other sites towards the analysis. The time period of this research projects is eight annual cycles of program implementation from 2006–07 to 2013–14.

My research is sociological in nature. To gain a better understanding of an individual's or group's ideas, experiences and perceptions, I use an inductive approach. Given an interpretive and subjective reality, the major questions in this dissertation are connected to identifying ideas of accountability; and to the processes of production, reproduction and change in different sociocultural settings, which enlist accounting in

diverse ways (Chua, 1986, p. 614). In keeping with the method outlined by Chua (1986, p. 614), I draw on Bourdieu and on Lincoln & Guba's (1985) naturalistic paradigm of studying processes and experiences of actors within their natural environment. This also speaks to Bourdieu's practice theory and action research wherein the cultural understandings and habitus are "constituted in practice and is always oriented towards practical functions" and are executed by situating oneself with real activity as it unfolds (Bourdieu, 1990, p. 52). Drawing on Bourdieu's vision, I conduct a field research of MGNREGS's field, actors, accounting and accountability processes, towards making them more visible through such empirical exploration (Chapman, 1997, p. 191).

The research sites were geographically dispersed and the participants could not be invited to travel. And for most of them, it would also be difficult to reach them after interviews had been inscribed and my analysis was ready. Additionally, context, depth and understanding of personal accounts were important elements of the project. In this setting, face-to-face interviews provide an interactive opportunity to gain insights into both the phenomena and the participants in their own environment (Richie, Lewis, Nicholls & Ormston, 2014, p. 60). The interview format connects to the idea that personal language is data (Newton, 2010).

I chose to conduct semi-structured interviews, as they encourage interviewees to share richer descriptions, opinions and experiences based on their position, perceptions and power (DiCicco-Bloom & Crabtree, 2006). Semi-structured interviews provided me the opportunity of direct observation in terms of context and relationality. The language and expressions used by interviewees in such interviews were key elements for understanding their account of their own relationality as well as powers, positions and perceptions held and shifted. Compared to structured interviews, which are better suited to testing an *a priori* hypothesis, the semi-structured format allowed me to direct the general flow of the interview but also have the flexibility to follow the interviewee's line of thought, views and opinions. Also, semi-structured interviews generate data that are amenable to different kinds of analysis, better suited to interpretive analysis and have been found to be consistent with participatory and emancipatory models (Newton, 2010) such as the one seen in MGNREGS.

The primary data for the dissertation are gathered from fieldwork through semi-structured interviews and direct observation. Secondary data sources include program documents, archival government documents, memos, research reports, news articles, and accounting and project registers, while accounting documents are also enlisted to provide content analysis. It is acceptable for such interpretive research and inductive reasoning not to use control groups. The researcher starts from observed data, develops themes and analyzes their connections to provide insights that may or may not be generalized to the larger population.

Site selection – Site selection was a particularly important decision and more so when you look at the variation in poverty, education, women’s rights and infrastructure between the states. The MoRD gave me formal government permission to conduct my field visits in India and also allowed me to conduct interviews at the central government levels. But state governments had to provide me with their separate approval in order to have access to state and districts offices and to coordinate my visit to block level and village sites. Without formal and informal liasoning at the state level, data collection would have not possible as the MoRD letter of permission was not enough.

I began with a preliminary visit to India where I met with the officials at the Ministry of Rural Development, Government of India (MoRD, GOI) to both set a basis for future interactions but also get preliminary ideas about the workings of the MGNREGS program.

On the next visit, to start the process, I contacted the MoRD at its offices in the capital city of New Delhi, and was assigned a liaison officer. Based on initial meetings, macro level interviews, a review of program literature and online data as well as parameters of language access, literacy rates and program performance, I presented an initial list of states. I targeted four Indian states, one in each of the north, south, east and west of the country. These sites would ensure a broader geographical, program-performance and demographic spread, providing insights into how local social, economic and political factors influence relative program performance, for both good and the bad. Poorer states such as Bihar, Odissa, Uttar Pradesh and Assam also display lower levels of industry in urban areas.

The liaison officer at MoRD got in touch with state departments formally and informally to them know about my research and request access on my behalf. In the field state-level access was a constraining factor to be worked through. State governments do not have a fiduciary relationship with the MoRD, so meso and micro access were purely based on internal decisions communicated through the liaison officer.

Of the first set of formal requests, two were declined. Of these two formally declined requests, one was communicated relatively quickly, while the other cancelled my visit just a few days before my field visit was to begin. The official reason for declining my visit in the first state was lack of personnel bandwidth. The second state had recently been in the newspapers with regard to some allegations of corruption. This may or may not have been a reason for refusal as none was officially provided.

Based on discussions with officials at the MoRD, additional set of requests were sent out to more states. There were informal declines from two other states. Another state granted me formal access but I was unable to conduct interviews on my first visit when I got there. In the next visit, I was granted state

interviews but not district and micro level access. However, on the third trip to the state, near the end of my field visit to India, I was able to conduct block level interviews as well. Another state had suspended its social audit practice, so I could not conduct interviews connected to this specific practice. Aside from the regular process of getting state government approval and invitations, there were additional issues of national calamity, political unrest and declaration of state elections that forced me to reconsider both my list and my timing of data collection. Each time, I had to go back to the drawing board to re-make the list.

At the district level, there were two appointment cancellations. At the block level, there were four appointment cancellations. The number of comparatively higher cancellations at the block level were in line with public reports of higher program fund misappropriation at this level. At the village level, there were times when I approached a group of individuals and explained my research, its purpose and my intention of wanting to interview them. The event of a researcher doing interviews is an unusual and unfamiliar occurrence for village life. Some individuals asked more questions, and then accepted. Others walked away at various phases of that conversation or stayed to hear the interview being conducted with another individual. Other times, I approached a woman or a group of women in the village and was directed to a woman they felt would be willing to talk. Reasons for such redirection could be the unfamiliarity of what I was doing, shyness or social norms where an older person talks for the younger individuals or a man talks for the women. These instances are a part of the sociocultural environment at the village level. I did not consider these as interviews declined but rather a part of snowball sampling.

Interviews were eventually conducted at five separate sites: state government offices in New Delhi; four clusters of sites representing a mix of state, district, block, and local governance and program beneficiaries in the northern provinces of Uttar Pradesh and Rajasthan and southern provinces of Tamil Nadu and Andhra Pradesh. The southern states of Andhra Pradesh and Tamil Nadu can be considered more industrialized, prosperous and educated, while Uttar Pradesh and Rajasthan can be considered to be on a lower scale in terms of development, resources, education and poverty. I do not claim that these sites are representative of the whole program, as structures, resources, strategy, implementation and sociocultural understandings differ from state to state. However, they are sites rich in empirical data that also provided a certain amount of variation in demographic and program performance that allowed me to conduct in-depth interviews and observe various actors and phenomena in the field.

As the MGNREGS administrative structure is quite complicated, in my macro-level interviews I invited inputs and discussions from the central government liaison and also drew on other interviews at the central level to understand the MGNREGS organizational chart and identify key actors. The process at the state level began with getting connected to the first key official at each state government level for MGNREGS.

This is where I started my state interview process. I then asked for referrals in specific areas including finance, MIS and audit as well as other individuals they considered key to the program implementation. Each interview led to referral(s) to other actors considered to be important. This was important, as administrative, central and state government views and perception of who the key actors are could be similar or different. I was unable to reach some individuals because they were unavailable or away.

Though access to state, district, block and village sites was granted, it was a sequential process, and it was not possible to set up interviews in advance. Interviews were therefore based on availability and willingness to participate. Aside from the state governments mentioned above, there were some cancellations and/or declines at the district and block level (Appendix N).

Efforts were made to interview individuals in similar positions and of similar status across all four states, but this could not be guaranteed, as each state has structured program implementation differently. In addition there were variations in local sociocultural contexts as well as my level of access. Efforts were made to conduct interviews individually and in physical spaces that allowed privacy of conversation. In Tamil Nadu, the social audit practice was at the second level pilot phased where smaller audits had already been conducted but the practice was yet to be roll out state-wide. However, a social audit agency inside the state department was already set up, staffed and some pilot audits had been conducted. Interviews with this agency brought up many positive and negative elements of their experience. I focused on their particular version of public delivery network at the district, block and village levels. In Rajasthan, the social audit practice was not sufficiently developed because the internal audit wing had been instead been chosen as the chief mechanism of program accountability. It was both a well-developed department and a well-developed practice and therefore I interviewed the Chief Financial Officer and some other members at the state level. In Uttar Pradesh, in line with interview information, news and audit reports, the state was unable to mount a good program implementation and this was reflected in behaviours in micro interviewees as well as a visible lack of resources, enthusiasm and fiduciary local relationships among the micro players. A Comptroller and Auditor General (CAG, 2016) report found that in Uttar Pradesh's social audit, critical elements of the process such as door-to-door visits and sharing of the audit report with beneficiaries were missing. In such states, MGNREGS is administered by government employees responsible for many other social services programs, unlike the dedicated department maintained by Andhra Pradesh.

Data in the Indian setting were collected through a sample size of approximately 70 semi-structured individual and group interviews of up to 75 minutes conducted in English, India's national Hindi language, and the regional Tamil and Telugu languages (Appendix N). Data collection was done over a period of

approximately four months. The selection of interviewees was random and based on a snowball sampling technique so as to access a hidden population, gaining the trust of these individuals based on an introduction by someone familiar, and also to identify individuals active in the MGNREG program. However, as outlined by Miles and Huberman (1995), sampling was purposive wherein I asked to interview individuals connected to specific functions or parts of program implementation or village governance. This means these individuals had the program knowledge, responsibilities and experience to respond to interview questions. Interviews were conducted until empirical data saturation was reached (Morse, 2000, pp. 3–5; Mason, 2010). Shadow data were used to gather secondary data and also reach the next set of interviewees (p. 3). Here interviewees talk not only about their own experiences but those of others, as well as differences and comparisons between both. Though such data need to be verified, they can provide in-depth perspective through fewer interviews.

Informed consent was gained verbally and permission for this was granted by the ethics office at the university. Signatures are considered formal admissions in the bureaucratic public sector in India and are not entertained lightly. In the villages, where individuals may or may not know how to read or write, strangers or outsiders asking for signatures will be associated with suspicion as these are traditionally associated with fraudulent signing away of money, land and property. So signing a document they don't understand and for a stranger would present potential danger to which they would not expose themselves. These issues could have seriously hindered my access and data collection efforts. Verbal consent provided an alternate means to communicate information and receive informed consent without physical signatures that would have created resistance.

Many formal interviews were followed by informal conversations and discussions in more relaxed settings where I was allowed to ask further questions and take written detailed notes. The interviewees did not have any issues with such data being used in the research project, but in line with the cultural-political context of India, they simply did not want it formally recorded on an audio recorder. Except for these and some follow-up phone interviews, all interviews were conducted in person, were recorded, translated and transcribed. My notes and personal observations were typed out after every visit to maintain high level of detail. In-person and phone follow-up interviews were done with six interviewees – two at central level and four at state and district levels – for clarifications and additional questions.

Data analysis

Interpretive research has contributed strongly to extending accounting from its objective, instrumental role towards a social practice implicated not only in reporting (Morgan, 1988) but also in creating specific

visibility (Hopwood, 1987; Tinker, 1985), realities (Hines, 1991; Guthrie, 1998; Nahapiet & Ghoshal, 1988), and the breaking of silences (Lehman, 2013, p. 136; Alawattage & Wickramasinghe, 2009). Though calls to expand the boundaries and understandings of the impact of organizational, social and cultural context have been extended, studies that engage in an empirically grounded micro-level analysis of the role of accounting in accountability are fairly limited. In such a setting, accounting and accountability systems have the potential to act as a medium of public accountability, communication, distribution (Neu, 2000) and emancipation through visibility, transparency and knowledge that can create shifts in the subfields and the distribution of capital.

Accounting theory, like any social belief, is not merely a passive representation of reality, it is an agent in changing (or perpetuating) a reality (Tinker, 1985, p. 28).

Qualitative research is connected to making meaningful connections among data, and the role of theory is connected to an engagement with the data and also the underlying logic and sociopolitical dynamics of the field (Ahrens & Chapman, 2006). Miles & Huberman (1984, p. 6) draw on Wolcott's (1992) visual summary of qualitative research strategies, included poststructuralist field studies where the researcher's role is to form an integrated, cohesive outlook of the field, its context, logic and implicit or explicit rules. Such a perspective extended to textual and content analysis has been used extensively in accounting research in a variety of settings published in top "alternative" journals such as *Accounting, Organizations and Society* (AOS); *Critical Perspectives on Accounting* (CPA); and *Accounting, Auditing & Accountability Journal* (AAAJ). Lehman & Tinker (1987), for example, use a sociocultural lens to explore the role of accounting discourse through themes of disclosures in intellectual capital, environmental disclosures. Unerman (2000) analyzes a hundred years of content to argue that annual reports alone do not present a complete picture of an organization's reporting practices. Himick (2009) uses archival research to explore the role of accounting in Chilean pension reforms, while Neu (2000) is a historical study on the role of accounting in exchanges between the Canadian army and police forces and First Nations people and in the colonization process.

In order to provide an analysis of the intentional and the contextual elements of strategy and change, one part of my account involves examining government documents in detail to trace the introduction of new elements and their timelines in order to construct an overall account of the Government of Andhra Pradesh's (GoAP's) visible program decisions and strategy over the course of eight years of program implementation. I present an outline of the legacy administrative and accounting issues juxtaposed with change markers (Fiol & Lyles, 1985) in the shape of new structures, practices and understandings, in order to provide a

canvas against which such changes can be observed over time. In keeping with unfolding of practice I also outline some field threats and resistance mounted by meso-micro public officers. This analysis draws on interviews with the government officials at the state, district, block and village level, various members of the social audit team at the Society for Social Audit, Accountability and Transparency (SSAAT) including its joint director, field officers, legal officers and rural beneficiaries, as well as interviews with national-level monitors (NLMs). I compare themes generated from this exercise to insights generated from other interviews, secondary documents, observations, personal lived experience and secondary data to provide an underlying context to the change in the distribution of capital and shifts in habitus. In the last section of analysis, I combine insights from the field, capitals and state strategy to present an overall synthesis of the shift in habitus and the role played by accounting and MCS.

What insights can a sociological theoretical framework provide about accounting processes? Since I provide an analysis drawing on Bourdieu's practice theory and other empirical concepts, I've consciously worked on the following:

- Accounting processes, artifacts and interactions have been known to make visible, express, create and support specific interests and also be a source of creating action (Latour, 1996). Bourdieu's concepts provide a framework that allows me to map and understand the constitution of the field of social services delivery, powers in terms of capitals, sociopolitical context in the shape of habitus that impacts accounting processes, and the creation of accounting artifacts and interactions to implement accountability.
- Bourdieu's concepts of habitus and human agency allow an exploration of the multiple and divergent interests embedded in the same field or subfield through accounting processes, artifacts and interactions. This combination of objective structures and subjective choices at the individual level connects through the "space of possibles" (Bourdieu, 2007. p.22) and the possibilities of reproduction and accumulated change reflected in the drawing upon and use of specific accounting artifacts. Multiple interests and habitus in a social welfare program to be explored through structurally granted powers in accountability that come from administrative positions and individual capitals such as economic, social, cultural and symbolic. Within a single social security program I look at identical or similar accounting artifacts and interactions representing multiple stakeholder interests and therefore drawn upon differently by different stakeholders for different purposes within the same program process.

In traditional research settings, texts such as financial reports, analyst reports and accounting standard reports are used in capital markets research and corporate governance. This genre of research originates from the perspective of a stand-alone objective reality, which is reflected in the organizational decision making, strategy and functioning and which can be made known through an analysis of texts such as annual reports and analyst reports. Iconic positive theory studies include Watts & Zimmerman (1978), who draw on submissions to FASB's discussion memorandum to look at the drivers of accounting standard setting and how stakeholders invest in lobbying to influence the result. As in Bushman & Smith (2001), the purpose of an examination of texts is to shed light on information relevant for decision making to various external stakeholders.

Bourdieu provides a conceptual link between sociocultural elements and economic structures and decisions (Pickle, 2005). In his research on the Kablya tribe, Bourdieu is seen to draw upon language, meaning and intention to connect social structure and individual action. This provides an understanding of his relational and symbolic construction of notions of power. Though Bourdieu's conceptions of habitus, capitals and field can take a variety of forms, allowing themselves to be drawn upon and interpreted in various setting, they are also considered to be strong conceptual tools. To provide a deeper analysis of the large amount of data in the form of primary interview transcripts as well as secondary government and other public reports, documents and articles on the program, I thought it important to enlist further analytical tools to examine the data and connect with the theoretical framework.

Discourse analysis

Discourse analysis is a tool that allows me to connect verbal and written communication as a social function (Jones, 2012, p. 9) interpret the field, relational power/capitals and habitus. There is no specific focus on the content analysis in Bourdieu's framework (Everett, 2001), but I perceive no ideological clash – though he does have strong ideas on objectivity and reflexive research in research (Everett, 2002). With the view that this discourse and the structures it communicates, constructs and maintains reflect a particular subjective reality, the production (and reproduction) of this objective-subjective data and communication is embedded with sociopolitical struggles, understandings and meanings, while also being a part of the production of such struggles, understandings and meanings (Ruiz, 2009).

Discourse analysis has a wider scope than textual analysis and has been enlisted in a variety of social science fields including sociology, anthropology and also accounting. From a sociological perspective such as mine, discourse includes a variety of forms including text, both written and spoken. With such a perspective, the analysis cannot be limited to an "objective" analysis of text alone. Sociological discourse analysis considers

text as a record of a communicative event (Brown & Yule, 1983), and each such discourse is imbued with subjective reality, strategic action and shared understandings. My intention is not to take a purist view focusing on the linguistic properties of textual analysis. I draw on a blend of what Brown & Yule (1983, p. 1) call a “transactional” view that focuses on the content of secondary communication and an “interactional” view that focuses on social relationships and understandings communicated in the discourse (p. 1).

The term discourse refers precisely to the capacity of meaning-making resources to constitute social reality, forms of knowledge and identity within specific social contexts and power relations (Hall 1997: 220). In claiming that texts are multiply implicated in their social contexts and, thereby, come to shape various forms of knowledge and identity, discourse analysis has been instrumental in developing a more dynamic and historically sensitive mode of critical inquiry into culture – what is broadly known as post-structuralism (Chouliaraki, 2008, pp. 674–698).

There are many tools available to discourse analysis and each can be used differently. Hsieh & Shannon (2005), for example, focus on textual analysis and outline three qualitative content analysis techniques based on coding themes and their origins. The conventional approach derives its codes directly from the text data while (p. 1279), the direct approach draws initial or predetermined codes from theory, literature or research findings as (pp. 1281–1282). Finally, summative content analysis identifies the frequency with which certain words or content are used with the view of understanding the underlying context (p. 1283). However, communication can be more than just written text just as analysis has to build beyond coding, to connect data to theory towards new insights. Each tool for discourse analysis presents its own set of underlying assumptions and perspectives. As Jorgensen & Phillips (2002) eloquently outline:

Each approach to discourse analysis that we present is not just a method for data analysis, but a theoretical and methodological whole – a complete package.... In discourse analysis, theory and method are intertwined and researchers must accept the basic philosophical premises in order to use discourse analysis as their method of empirical study (Jorgensen & Phillips, 2002, p. 4).

For my analysis, I draw on the Ruiz (2009) paper on “Sociological discourse analysis: Methods and logic.” His analytic tools and perspective offers a number of potential connections with Bourdieu’s practice theory. Sociologically, according to Ruiz, discourse as a practice – as with any practice – is imbued with meaning through individual interactions and their interpretation of reality. His discourse analysis is subdivided into three levels or stages that could be linear in theory but in practice can constitute overlapping stages. He

describes the process of analysis as a continuous back-and-forth dialogue amongst the levels (p. 3). These levels are textual, contextual and finally sociological (interpretive) analysis.

Textual analysis is the first stage, in which structures of discourse can be considered autonomous and external to the subjects that produce them. Here, discourse is an object. *Contextual analysis*, the second stage, makes the connection between social discourse and the social reality in which such discourse is produced and where it circulates. It is an effort to place the data in the “local” meaning of the discourse (p. 7–8), to understand the space that produces the discourse and gives it meaning. Here discourse is a singular event. An important assumption at this stage is the intentionality linked to discursive strategies adopted by participants (p. 8). It is for the researcher to investigate for whom and towards what end (p. 7).

The third stage, *sociological analysis*, draws on the discourse and its localized setting to provide an interpretive analysis of its particular social reality by connecting with the theoretical framework. In this stage, discourse can be seen as providing information and an interpretation on a certain representation of a social reality and a social structure. Discourse as a social product reflects the positions occupied by the players in a field, the logics and rules that hold that field together, and lastly the habitus or social conditioning of the player(s) producing the discourse (p. 11).

Chapter 4: MGNREGS and the Central Government – Macro Level

Another rather different set of imperatives for accounting has originated from those scholars who have seen accounting systems as mirrors of the societies or organizations in which they are implicated. At the societal level, this has involved seeing accounting as essentially reflective of the organization of social relationships (Burchell, et al., 1980, p. 10).

Governance and accountability are concepts linked in a vast array of literature drawing on frameworks such as rational choice and interpretive theory to better understand the multiple interests, processes and interactions through which governance policies and decision happen (Bevir, 2011, pp. 2–3). Aligned to this thinking is the notion that relationship between societal actors is in a state of flux where governance is “a process of interaction between different societal and political actors and the growing interdependencies between the two as modern societies become ever more complex, dynamic and diverse” (Kooiman, 2003, p. 170). Along similar lines, literature on metagovernance or “governing of governance” (Sorenson, 2006) investigates governance as a means of social and political communication (Bang, 2003). This communication includes the establishing of ethical principles and norms of good governance to “shape and steer the governance process” (Death, 2014, p. 105).

Within the governance literature, accounting systems and practices have a pervasive presence in organizational functioning. Given the aims of metagovernance – creating a master structure, norms and principles (Kooiman & Jentoft, 2009) – accounting has the potential to provide structural “framing” and diffusion of practices, as well as a temporal order (Robert & Scapens, 1985, p. 448) towards creating specific models of governance. The specific visibility granted by accounting, financial and administrative practices can be used to support and encourage certain interests and types of understandings (Neu, 2006, p. 391). Accounting practices also encourage the linking of subfields, allowing control and surveillance even at a distance (Neu, 2000). The generation and reporting of financial information has been connected to accountabilities and the regulation of behaviours.

At the central level in MGNREGS, there is a specific enlistment of accounting in the metagovernance-based framing of the central program vision and notion of accountability. Accounting is enlisted in an *enabling and facilitative* role in official government communications. Its practices, systems and processes provide tools towards outlining, building and diffusing of program expectations and objectives to the state governments. My analysis follows the unfolding of MoRD’s public communications to the states – namely, program framework structures, practices and processes through specific documents such as the MGNREGS

Operational Guidelines. However, the differences between theory and practice; between policies and planning, and operational implementation; and between accountability frameworks and their implementation are where the modern state has to contend with the complexities and plurality of jurisdictions, interests and stakeholders (Bevir, 2011, p. 2; Bullock, 2006).

The state governments had the power and choices connected to enacting the program in their respective states. As the program gained a more defined in-practice shape through state-level guidelines and micro implementation, there was very limited success in moving towards the MGNREGS program's participation and accountability objectives. The original distribution of roles and capitals imagined and supported by the Centre slowly became contested and Centre gradually took steps towards a more powerful and strategically involved but still at-a-distance position. Over the period of eight annual cycles of program implementation, the functioning and struggles in the field contribute to a reconfiguration of material arrangements and habitus between the central and state governments. Within the distribution of roles and stipulations assigned by the NREG Act, there is also a reflected shift in the central habitus as it works to gain more control and establish stronger accountability requirements for state governments.

Research questions

Connecting this *enabling* and *strategic* nature (Ahrens & Chapman, 2005; Hopwood, 1983; Neu et al., 2006) of accounting to discourses of organizational accountability (Ezzamel et. al, 2007), this chapter explores the enlistment of accounting practices as an actant in the multi-level architectural framing of MGNREGA and the diffusion of the central program vision and its notion of accountability. I pose and pursue two central questions in this chapter:

- Within the stipulation of the NREG Act, how is accounting enlisted and communicated by the MoRD towards the framing and diffusion of a national program vision, objectives and specific notions of accountability for state governments?
- What role do accounting practices play in multi-level change processes – in the field, capitals and habitus, at the macro-meso level?

My data include primary interviews at the macro and meso governance levels and interview observations; program guidelines and progress reports; policy and implementation directives; and non-government documents and other public communication between the centre and state governments, over the course of eight program-implementation cycles. Besides the public operational guidelines in MGNREGS, the system generates massive amounts of official written communication at every position and level. Between the

centre and state governments, communication can take the form of instruction letters, meeting minutes, new rulings, committee proceedings, legislative amendments, action reports and progress reports, to name but a few. But analyzing every piece of document available in the public domain may be both inefficient and also not practically possible. So I have limited myself to central communication to the state that relates directly to program directives, accounting, accountability and implementing of the NREGA vision. To present a cohesive argument, I draw on Ruiz' (2009) trifecta of textual, contextual and sociological analysis on the data. Ruiz's tools are explored in more detail in the theoretical framework chapter of this dissertation.

Using social theory as a research lens can provide a specific process of engagement (Morgan, 1983). My motivation to learn more about the interrelationship of accounting and accountability between central and state governments arose from a particular balance between decentralization, structures of control, and accountability (Ezzamel, Robson, Stapleton, & McLean, 2007) in the MGNREGS program. The chief means of public communication are the Operational Guidelines issued and updated at the centre by the MoRD. The technical nature of guidelines and formal accounting and administrative systems is insufficient to understand the strategic vision or the operational implications of how these systems are actually used (Burchell et al., 1980) at centre and state levels. In looking at these guidelines, framework, accounting and accountability practices, one needs to consider them as a part of a larger picture that just the traditional role of creating a hierarchy of relationships and rules (Roberts, 1991). An informed analysis of the motivations, enlistment and use of accounting systems provides a more inclusive definition of accountability and its relationship with accounting beyond its traditional role of representing of organizational reality. The context comes from the passing of this central government effort through the sociopolitical arrangements of this subfield (Burchell, Clubb, & Hopwood, 1985, p.385) as an outcome of practical activity (Ahrens & Chapman, 2007, p.1) of program planning and the building of its architecture.

The question now is: How can a shift in settled ways of thinking and doing –in habitus – be made visible in research settings? At the beginning of the field research, I investigated markers that could represent an interpretation of the field and the shifts in habitus at different levels. I looked at the progression of official communications, primary interviews and other, secondary data to examine the particular enlistment of accounting in planning, implementation, control and accountability functions. The construction of accounting artifacts and interactions around them also add to the picture, reflecting the sociopolitical and administrative influences through which accounts are demanded or negotiated. There was a process of reflective triangulation within my observations as a researcher, the primary interviews, informal conversations (manually recorded through handwritten notes), and also an innate understanding of the contexts of the country in which I grew up.

This chapter is organized as follows: First, I present an overview of the administrative, regulatory and organizational contexts that provide an understanding of the existing habitus, capitals, and the central government vision for workfare accountability. Second, drawing on interviews and secondary data at the central and state level, I present an analysis of the accounting artifacts and interactions enlisted by the centre towards the creation of a specific vision of the program and its accountability. In this subsection at the first level, I focus on text and discourse as the object of study (Ruiz, 2009, p.3). From the perspective that discourse has an intentional dimension and can be a part of a discursive set of strategies enlisted by players towards acquiring capital, I analyze the content, language and presentation of some key government documents that the centre enlists to communicate with the state level, in addition to primary interviews and media articles. I explore specific accounting processes, steps and activities that make up the various accountability practices. The intention, decisions and manner in which the centre constructs and diffuses the program and enlists accounting towards the creation of an overall national framework of accountability provides a window into field-specific logic and its underlying sensibilities and understandings. These flow from the nature of the activity of governance in the public sector and are embedded in and reproduced through its agents and distribution of capitals.

On a second and concurrent level, I examine the contextual elements within which this framework and its accounting and accountability practices are set. I provide an account of the planning, construction of practice, and in-practice central implementation towards an understanding of background, field and space from which this particular arrangement of planning, budgeting, control, KPI and monitoring processes emerges. The last level of interpretive sociological analysis provides an overall interpretation of what this central discourse and its related decisions and actions attempt to accomplish, and of the gradual shaping of the government habitus and strategy. Let me begin by providing contextual background on the field and the program.

MGNREGS – The central level

The NREG Act laid the groundwork for the program in terms of major aims and distribution of major positional roles and powers. One of the centre's first and continuing jobs was to create a framework that could bring such a program into existence. Through the NREG Act and the central government's ideological and strategic vision for the program, the MGNREGS initial framework had envisioned a high level of financial and implementation devolution (Awio & Northcott, 2001) focused on the pursuit of accountability. These practices link macro intent and strategy to meso-micro implementation and action, providing insights

into interactions between stakeholders around accounting and the manner in which accountability is “made practical” (Miller & O’Leary, 1990).

In the multi-level setting of MGNREGS, accounting practices are enlisted by the macro level towards the creation of an overarching national structure, supporting processes and artifacts that not only communicate and diffuse the central strategic vision and objectives for the program, but also provide the mechanisms for resource allocation, reporting, performance measurement and accountability. It is the role of the state governments to interpret these visions and objectives in constructing and executing state-level implementation, control (Chapman, 2005; Otley & Berry, 1980) and accountability towards established program goals. The central vision speaks not only to discourses of public accountability but also the habitus held by the governing authorities in the struggle for symbolic capital in the face of a vast, complex and transaction-heavy system and traditionally inefficient management control systems. This habitus includes the established norms and codes for communication, action and interpretation.

In governance practice, norms, principles and values often play a rather obscure role. They underpin all decisions since they inspire those who govern how to think and make judgements about how the world works and how to act in particular situations. However, they often remain implicit. When they are made explicit, they are rarely absolute. They are not always deliberated, and when addressed they often lead to nothing concrete and practical. Implicitly or explicitly, governance means choosing between them (Kooiman & Jentoft, 2009, p. 818)

Division of roles and responsibilities – The centre and the state

As with MGNREGA, a multitude of factors in the context of the public sector can contribute to arranging a program space and drawing upon accounting and administrative practices perceived to support a notion of accountability. Accounting and administrative technologies can be enlisted towards accountability practices in a *multitude of ways*, each of these domains emerging differently. Ahrens (1996) explores different styles of accounting implicated in accountability in different national settings. The study finds that ideas of what is considered “good management” (p. 140) can be different and can be conceptualized through different frameworks. Such understandings of accountability are found to be embedded into normative organizational discourses and organizational action. Sinclair (1995) echoes similar sentiments exploring the forms accountability can take under different contexts. She outlines the importance of understanding that notions of accountability can change, take different forms, and also be experienced in a variety of ways.

India's public system is considered to be heavily administrative and bureaucratic in nature. Though the country is quasi-federal and constitutional powers are divided between central and state levels, the centre traditionally possesses more and higher powers as the governing authority over its 29 states and 7 union territories. The public sector has introduced some public reforms but is still in the phase of trying to enforce financial probity, compliance and control (Broadbent & Guthrie, 1992, p. 3). India's social security system is fragmented and traditionally open only to citizens in the organized public or private sector in the form of pensions and health insurance. The Employees Provident Fund Organization came into being in 1953 and is overseen by the Ministry of Labour & Employment, Government of India. It administers a contributory provident fund, a pension scheme and an insurance scheme. However, a large percentage of India workers are employed in the unorganized sector and have access to limited or no social security, social services or old-age pensions. Social programs have faced particularly significant implementation and accountability issues. These are a number of social services programs, delivered by a myriad of departments and agencies, and governed by a variety of laws and regulations, but they still do not reach the underprivileged population. These conditions increase opportunities for duplicity, complexity and fraud, with decreased control, oversight and accountability.

Within this setting, centralized governance has given way to more recent decentralization and a devolved format, representing a significant loss of central authority and legitimacy (Bardhan, 2002, p. 185). Modern public sector reforms have created shrinking or "hollowed out" (Bevir, 2011, p. 8) roles for central governance levels. The spatial and functional (Kooiman, 2003, pp. 4–6) dispersion of power and the restructuring of governance responsibilities has not only created an amended facilitator role for central government but also raised metagovernance challenges of defining and achieving common governance objectives and strategies (Kooiman, 2003, p. 4). "Governance thus poses dilemmas that require new governance strategies to span jurisdictions, link people across levels of government and mobilize a variety of stakeholders" (Bevir, 2011, p. 2), while "[t]he role that government plays in governance is variable and not a constant" (Pierre & Peters, 2000, p. 29) and therefore, "depending on varying paths of change, both the prominence and the nature of government's role in governance will vary" (Denters, 2005, p. 314).

The NREG Act, approved by the Indian Parliament, outlines the non-negotiables for both the central and the state government. In MGNREGS, the MoRD, situated in New Delhi, is the central government agency in charge of administering the act and ensuring its provisions are followed through its guidelines, process maps, and stipulations on governance, control and accountability. The legislative right–responsibility relationship between central and state levels is outlined by the constitution of India, outlined under two specific categories – legislative and administrative:

- Article 256 of the constitution of India: “The executive power of every State shall be so exercised as to ensure compliance with the laws made by Parliament and any existing laws which apply in that State, and the executive power of the Union shall extend to the giving of such directions to a State as may appear to the Government of India to be necessary for that purpose.”
- Article 257: “The executive power of every State shall be so exercised as not to impede or prejudice the exercise of the executive power of the Union, and the executive power of the Union shall extend to the giving of such directions to a State as may appear to the Government of India to be necessary for that purpose.”
- Article 258: “The union has the power to confer powers and entrust functions to the state in certain cases and a law made by the Parliament which applies in any state may, confer powers and impose duties or authorize the conferring of powers and the imposition of duties on the state.”
- Article 258A: “And similarly, the states have been provided the power to entrust functions to the Union, with the consent of the Union Government.”

The National Rural Employment Guarantee Act, 2005 (NREGA) adds to this and provides its own set of administrative divisions of powers specific to the program:

- The power to give directions – 27(1): “the Central government may give such directions as it may consider necessary to the State Government for the effective implementation of the provisions of this act.”
- Powers of audit – 24(1): “The Central government may, in consultation with the Comptroller and Auditor General of India, prescribe appropriate arrangements for audit of the accounts of the scheme at all levels”; 24 (2): “The accounts of the scheme shall be maintained in such form and in such manner as may be prescribed by the state government.”
- Power to make rules – 31(1): the central government has the power to outline the manner in which the program funds are utilized as well as conditions, limitations and the funding patterns – “the Central Government may, by notification, and subject to the condition of previous publication, make rules to carry out the provisions of this act”
- Power of transparency and accountability: The District Programme Coordinator and all implementing agencies in the District are responsible for the proper utilization and management of the funds placed at their disposal for the program. At the state level, the Act empowers state governments to prescribe the manner in which books and accounts are maintained and reporting is done.

In practice, accountability interrelationships between central and state levels emerged as far more nebulous and complicated either than what was planned or than what could be seen on paper. Though the program design was innovative, it had to function within the same microcosm of administrative players, relationships, sociocultural contexts and issues as other social services programs. Within MGNREGS, two interconnected factors create significant differences and conditions for challenges in the administrative, financial and accountability processes between central and state levels.

The *first* factor is the specific program structure stipulated by the NREG Act: decentralized, participative and localized. Drawing on panchayati raj institutions (PRIs) for decentralized implementation, the power to plan, implement and account was dispersed down the line to state governments, both institutionally and geographically (World Bank, n.d.). State governments were invested with extensive administrative and financial control in the planning and implementation of the program. Collaborative partnerships and public accountability, community participation, and a central role for village panchayats (Guidelines, 2006, p. 3) were cornerstone elements of the program and continue to have the public support of high-profile economists such as Jean Dreze, Dilip Abreau of Princeton and Pranab Bardhan of Berkeley (Bhalla, 2014).

Given the planned extent of the program in 2006, the central government did not have the legislative power to oversee state machinery on reporting, performance and accountability, as this would constitute an interference and infringement on the rights of the state government and administration. In short, the centre could not be expected to inspect records or penalize state governments for their performance (CAG Audit, 2007). So, as long as the relevant paperwork and KPIs were presented to the centre, they *had to* release the negotiated program funds. The issue, as outlined by the Director of MGNREGS, is that the centre does not have a direct role in implementation or the holding of the state government to account. But the onus of the overall vision, funding and accountability to the Parliament, the highest legislative body in India, as well as to citizens and beneficiaries falls on the centre.

Power thus largely existed only on paper for the centre, as it had no access or control over what actually happened in the field. There were numerous other checks and balances conceptualized by the MoRD into the system at every level. But most of these mechanisms were found not to work in practice. There were widespread allegations of corruption and genuine concerns regarding inefficient program delivery and control ranging from delay in preparation of muster rolls, to ghost muster rolls, to complaints about fake companies floated by panchayats to produce fake bills and the uploading of fake, incomplete and incorrect records. However, over the course of the program's unfolding, efforts can be seen to have been made by the centre to diagnose and address problem areas. Based on a report submitted by the Dr. Mihir Shah

Committee, the MoRD (2013a, b) released its revised 2013 guidelines, while also adding sections such as “Critical Issues and Initiative Undertaken to Strengthen Implementation” in its 2013 report to the people dedicated to addressing such problem areas.

This peculiar and complicated decentralized relationship, combined with the scale and financial scope of MGNREGS, created a federally designed and funded state-centric program that underscores a departure from the other funding, accountability and power relationships that exist between central and state governments in the delivery of social welfare programs. Similar struggles over control and the (re)defining of accountability have been observed in many accounting studies implementing decentralized governance and devolved budgeting (Braci, 2009). Ezzamel, Robson, Stapleton, & McLean (2007) provide an example of change processes connected to devolved formula funding creating tension between newer efficiency-based institutional accountability and older, tacit local notions of accountability based on profession. As outlined by Ezzamel et al. (2007, p. 156), accountability can be seen to reside in the relations between the organizations and their environments.

The *second* significant program factor is that with the granting of power and a budget without a ceiling came the need to regulate those who had control over the spending of public funds. But the centre had neither the administrative structure, the manpower, nor the resources to monitor actual implementation on the ground. India is the seventh largest nation in the world in terms of land area, and home to over 1.2 billion people, the vast majority of whom live in rural areas with agriculture as the major form of livelihood. Between the villages and the state government, thousands of concurrently ongoing public works have to be managed in terms of financial, operational, administration, reporting and control on one side and a fund flow system for payments on the other. According to GOI data², in 2012 the country had approximately 650 districts or zillas; 6,600 blocks or tehsils; and 64,000 villages, each of which has had a special gram sabha to decide its public works and construct its labour budget. The program has pumped unprecedented amounts of funds into poor rural villages in the last eight annual cycles. In 2006–07, the program had taken up 835,000 public works and completed over 38,700 public works, with more than 44,800 works in progress; 905 million person-days of work were provided with an expenditure of Rs. 88.23 billion (MoRD, Report to the People 2007, p. 31). By comparison, in 2013–14, the program had produced 1.35 billion person-days of work employment, undertaking 11.16 million works (including new and spill-over from previous financial years) with an expenditure of Rs. 374.7 billion (MoRD, Report to the People 2013–14, pp. 19–34). Between central and state levels, for the program funds to be projected, dispersed and utilized

² https://data.gov.in/catalog/number-districts-drdas-blocks-villages-country#web_catalog_tabs_block_10

optimally would require coordination between the funder (the centre) and the implementer (the state) (Ghosh, 2013, p. 13) across a vast geographical space. It needed robust administrative and management systems and practices with the capacity to support the decentralized implementation and sharing of power and resources but existing administrative and financial system were significantly unevolved to deliver on MGNREGA requirements.

Evidence of these challenges can be seen outlined in the public statement below:

Additional Solicitor General Indira Jaising said ... that the state governments are reluctant to implement the guidelines. “We are facing resistance from the state governments. States are supposed to convert guidelines into rules but they are not doing this,” she said (The Hindu, 2010).

Drawing upon Ruiz’ three layers of analysis – textual, contextual and sociological – the first layer of my account is based on textual and discourse analysis based on primary interviews and secondary data from government and non-government documents, websites and public information. These are key to understanding elements such as the government’s vision, objectives, strategy and habitus. I have explored various accounting practices (MCS, MIS), artifacts and interactions enlisted by the centre to provide a processual picture of the material arrangements of the field and the distribution of capitals. These processes are so connected and interwoven that it may be difficult to present a silo-based discussion of each, so Ruiz’ framework of analysis is in keeping with the merging of the subjective-objective divide that Bourdieu finds so limiting.

Textual and contextual analysis

The central government’s MoRD was the national designer and funder of the rural social services program frameworks. Its symbolic (political/economic) capital and power traditionally flows from its inherent position of oversight, and its control from the institutional and administrative structure of the field as well as an accumulated sense of its place and role in the larger hierarchy. In line with Bourdieu, the centre’s capitals are relational in nature. Also important is the nature of the centre’s use of this power and that of other players in the past and present. All these factors contribute to determining the amount of power the MoRD effectively wields (Emirbayer & Johnson, 2008, p. 3). The program as it is today can be seen through three major intertwined processes between the central and the state governments, which hold the program up. Accounting artifacts and interactions form an integral part of each set of processes:

- i. **Operational Guidelines:** Policy documents such as successive directives and public reports that focus on the national framework.

- ii. **The central government MCS:** Includes MIS, labour budget approval, performance measurement and audits.
- iii. **Financial funding and disbursal processes:** These include upward funding requests from state governments and downward disbursal of program funding.

i. Operational Guidelines and supporting communications

The NREG Act is clear in its overarching vision of employment, participation and transparency. It presents “objective” laws and rules for the program nationwide. The MoRD draws upon the Act and its stipulation to release a document called the “Operational Guidelines” for the state governments. The second edition of the operational guidelines (2006) is the first one to be publicly available and presents a first look at the comprehensive program structure, supporting accounting and accountability process and reporting documents outlined by the MoRD. Successive versions of the MGNREGS Guidelines released in the years 2008 and 2013 are supported by ancillary operational guidelines for areas such as capacity building and MIS. Included in the communication of instructions and suggestions to the states are copious amounts of official letters, circulars, detailed rulings, and clarifications. The operational guidelines have come to be one of the most important public vision documents and play several important functions in the program:

Diffusion of the program vision – As outlined earlier, the mandate of the Operational Guidelines is to follow the objectives of the Act and provide a baseline from which state-level program structures can be initiated. The initial distribution of major capitals came from the Act but it was the MoRD that fleshed out the state-specific rulings and options to launch phase one of the program. The initial guideline and supporting communication were therefore aimed to design, construct and communicate a uniform program architecture that articulated the government vision for the first phase of 200 rural districts in India. It was for state governments to develop, fairly independently, the capacity to plan and implement the central vision while integrating state-specific needs. The Guidelines were therefore critical in providing the first layer of conversion to abstract notions like of “transparency” mentioned in the NREG Act. They do so by outlining a particular assemblage of resources, personnel and positions and an initial structure of accountability. This delineation of implementation, conceptualization of accounting and administrative practices travels from the centre to state offices, creating specific visibilities linked to organizational objectives where they were then to be converted to state-specific rules to launch the program at the micro level (Director, NREGS).

The process outcomes include strengthening grass root processes of democracy and infusing transparency and accountability in governance (MoRD, Report to the People, 2006–10, p. 4).

The content section of the 2006 edition provides the initial division of the program into specific subprocesses and the detail assigned to each. A quick glance shows an initial process-flow mapping for the program: management; planning; employment; and work execution are followed by payment of wages; funding; recording; and finally elements of accountability. A fair level of detail is provided, including steps on how to plan and construct the labour budget; implementation of public works in terms of labour and materials, funding and payments parameters; and the role of the state in terms of transparency and accountability. Included in the appendices are formats of all important management accounting artifacts at each level – the job card registers, asset registers and employment registers at the village level; a list of documents to be displayed on the state-level website; and formats for monthly progress reports, formats for claiming central funds, and proof showing how central funding was utilized.

The manner of construction of an initial central management control system (MCS), the distribution of the micro bottom-up budgeting process, MIS, artifacts and reporting processes are all a part of the MoRD's initial program framework strategy, and they reflect the centre's understandings, habitus and decisions in terms of its vision. The content and style presents a certain picture of the centre's interpretation of process maps, process roles, reporting structure and initial outcomes for each process. Prominent among the 2006 edition are also at least four subsections predominantly devoted to "accountability" in MGNREGS. These include monitoring and evaluation of outcomes, management and maintenance of records, transparency and accountability (role of the state), and finally transparency and accountability (public vigilance and social audit).

Field visits, inspections and sample checks (internally and externally) must be undertaken on a regular basis to ensure comprehensive and continuous assessment of the Scheme. State-level and district-level officers should inspect at least 2% and 10% of works respectively. Block-level officers will inspect 100% of works. These inspections must be closely monitored by State Governments (MoRD, 2013).

State governments have the role of interpreting these instructions but the document formats for job card registers, asset registers and so on seem non-negotiable. Through the state, these accounting artifacts filter down to the district, block and gram panchayat levels, taking with them the central vision, but they are also becoming a part of each state-specific strategic vision of the program, linking the subfields to the centre.

The 2006 MoRD guidelines started off quite tentatively in their language and approach. The detailed instructions are “suggestions” to states towards building regional programs even as they outline a detailed list of possible issues that may be encountered by the state in planning, implementation, control and transparency. Accounting and administrative formats attached as appendices to the second edition guidelines used titles such as “Possible framework for a gram rozgar sevak” or “Suggested pro forma for a muster roll.” In line with the logic field and its experience with other social services programs, the centre tries to prepare state governments for possible areas of weaknesses but does not attempt to enforce such suggestions. The 2006 guidelines, for example, spend considerable effort in outlining vulnerabilities in each step of the micro implementation process starting from registration of beneficiary families at the village level (p. 48) and payment of wages (p. 53) up to the evaluation of completed works through social audit (p. 54). Potential solutions are again presented as recommendations to the state – for example, the guidelines recommend holding of an “open meeting” with program workers before the start of a public works project to give them information about the project, including running costs, materials, and labour and fund utilization, as well as the amount of work and wages to be generated.

Over the course of the next eight process cycles, successive versions of the guidelines and formal communication can be seen as substantially changed (MoRD, 2006–07). The newer versions of guidelines do not present a changing central vision but definitely offer an amended communication strategy based on the unfolding of the program implementation. Accompanied by amendments to the original Act, detailed extensions can be found added to existing process as well as increased requirements and revisions in rules and processes and a very visible and forceful change in the tone of language. The planning section in the second edition, for example, consisted of only three pages addressing the labour budget, the district and the annual plan. In contrast, the fourth edition of the 2013 guidelines dedicated six pages to a completely revamped process structure, one that outlines not only more detailed preparation steps such as technical approval, approval of plans by the gram sabha, submission of budget to the centre, and technical and administrative sanction of works, but also required baseline surveys to assess quantity and timing of demand for work and consequences for not entering work details in the online MIS. In contrast to previous styles of communications, the newer guidelines outline consequences for not adhering to the process or timelines (contents page).

Outlining positional roles, responsibilities and capitals – In line with devolved governance models seen in countries such as the United Kingdom, Australia and the United States, MGNREGS requires extensive role assignment due to its high level of organizational and geographical dispersion. Aside from the key positions associated with MGNREGS, assigning of supporting roles and capitals is an important central

activity. For the guidelines to strengthen the covenants of the Act, it has to solidify responsibilities, outline reporting structure and even specify hiring processes for the state levels. The central guidelines and supporting communications extend the stipulations of the Act to suggest jurisdictional responsibilities over program planning, resources and implementation, building a nuanced expectation of main and supporting players. These covenants provide definition to state ancillary powers to make rules and decisions connected with state responsibilities awarded by the Act. The state governments do have an extensive role in further defining of duties and closing of loopholes. More on this can be found on in the appendices of the next chapter (especially Appendix K).

Though such communication is imbued with formality and the text comes across as matter-of-fact, objective and neutral, it plays a specific role in making explicit how the field is structured in terms of positional power of access to funds and powers of account. The second edition of the Guidelines provides a more detailed list of all major stakeholders and positional responsibilities. Though the states have significant power in forming interpretations, the suggestions of the central government are meant to contribute to the normalization of power to specific positions in the field. The centre sets expectations of reporting and performance, providing the means to set up control and oversight mechanisms for the state government's role in implementation, as the centre does not have a direct line of reporting to most of these positions. Implementation agencies involved in delivering the program report to the state government, which in turn reports to the centre.

These Guidelines have been formulated to facilitate the design and implementation of Rural Employment Guarantee Schemes. They should be interpreted as a broad operational framework, around which further provisions may be built, taking into account the State's economic, social and institutional context (MoRD, 2006, p. 1).

Creating structures and due processes – The performative aspect of this exercise combines norms, activities and timelines, creating patterns of performances (Rouse, 2007) that have the potential to become a practice (Feldman & Pentland, 2003, p.94). Such an exercise also establishes the environment and the requirement from such performances. This outlining of the normative structures is what the MoRD accomplishes through its Guidelines, framework, MCS and MIS. Organizational processes and the gradual formation and clarification of process routines in multi-level organizations such as those involved in MGNREGS convert work into formal process maps that provide internal meaning and understanding of how each unit of the process links to the others, as well as what the timelines of completion of each set of activities and processes are. Higher-level process maps create a process structure that include outlining of

work expectations, process steps, positions of power held and measures of performance. As an example, the employment process cycle at the village level is broken down to smaller steps that consist of the eligibility criteria, application for registration, job card format, and use of job cards for application for work, leading up to the provision of work and record of such employment provided. We see an assignment by the MoRD of the activity and responsibility at each level, with expectations of performance. In combination with the works that were declared permissible in a state, sanctioning of work and material-labour costs, documents created and reporting demanded, it presents complete subprocesses within larger processes. Over time, the understanding of such a practice fades into background knowledge.

To see another example of how rules, norms and vocabularies become grounded in practice (Rouse, 2007), we look at another example of macro process mapping by the centre. The fund granting process is a representative one. The 2006 guidelines devote four pages to providing a basic process outline consisting of pattern of financing (tranches of funds), performance evaluation and documents to be submitted. The 2008 section on program financing is substantially extended, detailing the factors on which the labour budget will be assessed, MIS, monthly progress reports, projection of monthly labour demand and technical-financial estimates for public works (MoRD, Operational Guidelines, 2008, pp. 42–44). In comparison, the 2013 guidelines display an extensively developed framework that requires not only online submission of proposals, but also a list of compiled financial and non-financial documents such as cash utilization certificates. To assist in their understanding and assimilation, the MoRD includes separately coloured boxes to outline process fund flows. Supported by detailed elements of evaluation, discussion, approval and release, this process exercise is happening on an annual basis and is becoming integrated into states level practice as due process for accessing MGNREGA funds.

Field visits, inspections and sample checks (internally and externally) must be undertaken on a regular basis to ensure comprehensive and continuous assessment of the Scheme. State level and District level officers should inspect at least 2% and 10% of works respectively. Block level officers will inspect 100% works. These inspection must be closely monitored by State Governments and followed up (MoRD, 2006, p. 36).

This sequence of activities making up a process is repeated every time a public work is initiated, or twice a year when each state requests MGNREGS funds from the MoRD. Thus, practices can become implanted through the creation of rules, norms, and a routine that in time becomes accepted and internalized. This comes from the understanding that activities that make up a practice are not mindless, but reflect a certain flow that integrates with larger social logic, drawing into these activities the actor's interpretation and

understanding of his position, role and actions. Studies such as Burns & Scapens (2000) and Ahrens & Chapman (2004) look at the role of management accounting systems in creating stable organizational routines that are flexible enough to contribute to organizational change. These established sets of activities and processes also allow the central government the means to bind (Scapens, 1994) state and local performance to the structure of the field, as well as establishing its position and capital through its power to create and amend such practices. In this manner a specific organization of work processes and systems can define traditional bureaucracies and create and recreate contextual cultures and acceptable norms of formal accountability (Feldman & Pentland, 2003, pp. 94–95).

As the program implementation progresses, we see another public communication arena where the MoRD communicates a more involved and powerful role for the central government. Follow-up *progress reports* are public documents released by the government to speak to public accountability and the roles of citizens and non-government and community-based organizations. These reports essentially discuss progress and improvement made by the centre towards the program and efficient usage of public funds. The first cumulative progress report was for the period 2006–10. Going forward, a report will be released almost annually, presenting and conveying a positive picture of program impact. The focus is on providing to the public detailed steps for planning, staffing, public works implementation, workers' well-being, fund disbursement, financial technologies such as electronic fund management systems, opening of post office bank accounts for program beneficiaries, and much more. These changes signal and signify the centre stepping away from its initial basic role of designer and overseer, and taking a deeper authoritative role in outlining the program rules, regulations and processes to the public.

ii. The management control system: Planning, reporting and control

With a growing body of literature linking MCS to organizational capacities, organizational performance and strategy (Ahrens & Chapman, 2006; Henri, 2006), the design of the MGNREGS MCS and its components is an important link to the centre's vision and objectives in light of the spatial distances and decentralized framework of the program. With the pursuit of transparency strongly enshrined in the Act, the decisions that shape its MCS can also be connected to the logic and context of the field. In an institutional field such as social services delivery, flows of information at the macro, meso and micro level are made visible through accounting and administrative technologies (Neu, Ocampo-Gomez, Ponce de Leon, & Zepeda, 2002). These information flows also provide the ability to connect the players (Neu, 2006, p. 395) and enable two key functions of an MCS – planning and control.

Scapens & Roberts (1993) provide a particularly relevant account through their study of the introduction of an accounting system in a large multidivisional company. Their paper finds decentralization, resistance and a communication gap between production and accounting, leading to the non-acceptance of a new management accounting system. Resource dependence theory would perhaps look at the ecology of connected and interdependent organizations that fight for power originating from control over resources (Pfeffer & Salancik, 1978, p. 1). On the surface, this would help in interpreting the conscious context, but it would not take into account the latent leanings and understandings absorbed by organizations, as reflected in the blueprints, judgments and perceptions of accountability expressed in future programs such as MGNREGS. Changes in budgetary control and process adjustments to MCS can be observed in studies such as Lapsley (1994) but central-level changes go beyond the contingency theory based on scope of adjustment to resources available. This process would require a matching of organizational structure and circumstances to the specific kinds of accounting systems (Otley, 1980) which the central and state government did partially accomplish in recent years. And as data and extant literature demonstrate, structural characteristics and notions of western accountability can differ vastly from what exists in fast-developing nations such as India (Dar, 2014).

The central vision was to create an information-driven planning and implementation of an organizational strategy and to achieve evaluation-envisioned objectives through transmission, visibility, measurement and mobilization of key stakeholders. Within this, state governments play a strong role in the creation of state level MCS and accounting practices including financial management, budgeting, performance measurement and controls. The information provided by an MCS is also the base of a pervasive process through which an organization can view its performance, progress, future needs, and effectiveness in using resources. The connectedness of players through an MCS provides the means to structure and, for the MoRD, to oversee the management of financial, operational, technological and human resources in a network. Towards this, I explore central efforts to design and provide state governments with components towards establishing and diffusing program objectives and a framework for accountability. In line with the experiences of implementation and struggles with state governments, the MoRD can be seen to be taking steps towards increasing its prescriptive presence and strengthening its oversight and control mechanisms over the state governments.

Planning function: The labour budget – The labour budget is designed to be a central activity for the MGNREGA planning function, collated at block, district and state levels and culminating in a consolidated national labour budget for the program at the centre. The formats, accompanying rules and reporting processes are detailed in the Guidelines, and in post-2006 editions the centre is quite insistent that they be

followed if program funding is to be released. Although step-by-step process details are provided for district and lower levels towards the making of the annual plan or labour budget in the 2006 Operational Guidelines, these give the impression of being a basic outline.

In comparison, the 2008 Guidelines display a significant extension in process detail outlining the link between short-term decision and long-term strategy for state, district and village levels (p. 18). It details, for example, the components of the developmental plan which include assessment of labour demand, identification of works that meet the estimated labour demand, estimated cost of works and wages, and benefits expected in terms of employment generated and physical improvements to the village (p. 14). The issuance of separate operational guidelines for prospective planning is also mentioned. The language for this section is fairly instructional and prescriptive, while still allowing for state level perspectives and decisions; for example, “The District Programme Coordinator *will* scrutinize the plan proposals”; “The Programme Officer *will not* reject a proposal received from the Gram Panchayat”; “The State Government *should* prescribe the time frame for each level to propose, scrutinize and approve the works” (MoRD Guidelines, 2006, pp. 11–13; my emphasis).

In the planning section in the 2013 edition of the Guidelines, we see the greatest level of changes in overall program detail, including setting out of steps and timelines. There are additional steps towards process scrutiny of the labour budget and consequences if the process or timelines are not adhered to. There seems to be a strong sense of change effected in the perspective and the language used towards the states, in the manner in which mechanisms for enforcement are utilized, and also in a higher level of central involvement. The representative tone seen in “Suggested Content for the Training of Gram Rozgar Sahayaks, Mates and Community Resource Persons” (p. 44) is tempered by the outlining of specific actions the state governments are expected to take (pp. 45–46): “All States should develop an IEC Plan on MGNREGA with focus on reaching out to the registered workers as well as other groups which could benefit from MGNREGA.”

The control function

- **Accounting artifacts** – Though the MoRD is not new to social security and rural development programs, the document and registers for MGNREGS are specifically designed for the objectives of this program. At the micro level, much of the information was recorded through management accounting artifacts, including cash, vouchers, work and asset registers as well as cash book and ledgers. The format for these artifacts was provided by the centre to the states. Along with the associated processes, they linked the macro to the micro through the diffusion of information formats required,

connected to central notions of accountability. They called to relief a specific visibility of data and information. These artifacts and processes also connected the micro to macro via transmission of data through them, each connecting to the program's multi-layered legacy MCS.

The artifacts were used by different stakeholders in multiple ways. A physical copy of work, employment and financial records has to be constructed and maintained at the village panchayat level open to public scrutiny, social audit and the Right to Information (RTI) Act. At the micro level, a muster roll can be accessed by a concerned villager to check on her work and payments right. It can be used by the social audit team to compile its social audit scrutiny report. The same muster roll can be used at the block level to create MIS records for reporting that are then compiled into reports for oversight at the macro level as well as reporting to the Parliament of India on the progress of the program. Each of these processes also creates interactions among stakeholders at macro level, meso and micro levels around the accounting artifacts. These interactions around the accounting artifacts contributes to visibility, knowledge and awareness and the social distribution of capitals. Their construction and the interactions around them at the village, block, district and state levels shape the social space, distribution of capitals and empowerment at the micro level.

Starting with poor program control in the first few years, the central government has since increased focus on resource allocation, control and monitoring. One can see the objectives of metagovernance at work here with the MGNREGS funding allocated over at least two different tranches each year, each triggering a process of evaluation of state performance. Though state financial allocations supported by proof-of-demand cannot be denied, the centre has both increased and intensified central financial control and performance measurement (efficiency) measures to enforce improved budgetary discipline (Cheung, 2011) at the state level.

- ***Monitoring and information system (MIS)*** – The 2006 operational guidelines discuss the MoRD building a central MIS that states can use for planning, execution and monitoring of the program. In order to focus on public accountability, information about program planning, implementation and records had first to be created and then made available in the public domain. Since every public work undertaken at the village level creates a separate record, which is then uploaded to the MIS at the block level, the MIS was critical to monitoring and transparency processes. This included several types of information, such as workers' entitlement data; documents including registration, job cards, muster rolls; work selection and execution data; employment demanded and provided; and financial indicators such as funds available and used and the disaggregated structure of fund utilization in terms of expenses

on wages, materials and administrative expenses (MoRD, 2007, p. 8). To make this possible, the centre outlined key information on control and oversight processes all the way up to the micro village level. For example, outlined triggers for supervision in the online MIS system include matching of demand and supply, payment of work done at each level, availability of technical and non-technical staff at each level and minimization of recording advance payments (p. 79). The evolving of key performance indicators for the monitoring process (p. 36) is something that was yet to be accomplished in the 2006 edition.

The initial central MIS was to draw on existing infrastructure but allow states to create extended additions and program-dedicated resources, should they decide to do so. The quality of decisions taken by management at both central and state levels depended on the quality of state, district, block and village level information collated and made available. In 2006, the MoRD hired the National Informatics Centre (NIC) to begin the process of constructing a central monitoring and information system (MIS) for the management of information (MoRD Operational Guidelines, 2006, p. 77). Interviews with senior officials at the MoRD indicate that from its administrative perspective and way of thinking, a decentralized program spread across a vast geographical space should have an MIS that is secure, flexible and scalable. Such a system would serve as a backbone for program reporting and public transparency, with the states shouldering their share of responsibility. The states were to use the system in the manner outlined by the Guidelines, providing operational data, data entry, authorization of works and expenditure, issue of muster rolls, monitoring, and transparency to program beneficiaries and other stakeholders (CAG, 2013). Communication, verification and data entry would happen at the basic level of activity and at the outset, in 2006, the MIS looked to be designed as an offline system. In coordination with the state-level State Employment Guarantee Council (SEGC), it would provide the capacity to aggregate nationwide program data and generate the reports required by the centre.

A web-enabled MIS www.nrega.nic.in has been developed. The village level household data base has internal checks for ensuring consistency and conformity to normative processes. All critical parameters get monitored in public domain: a) workers' entitlement data and documents such as registration, job cards, muster rolls, (b) shelf of approved and sanctioned works, works under execution, measurement (c) employment provided (d) financial indicators including wage payment (MoRD, Report to the people, 2006–2010, p. 10).

But in practice there were substantial issues with the MIS and other connected systems, not limited to any level, rendering the system largely ineffective and inefficient for the purpose of reporting, control

and transparency. The initial system inherited by the program was a collection of disjointed, technologically inefficient pre-existing systems between central and state levels that could not handle the program's scale and volume. A large amount of information from micro level, even though available to the state government, was not uploaded online. Such information as *was* available online could not be verified to be recent, correct or complete. There were substantial claims from stakeholders that the legacy system and the newer MIS did not address the systematic and technological loopholes that enabled large-scale corruption. A Comptroller and Auditor General (CAG, 2013) audit of the use of NREGAsoft highlights the many issues faced by states such as Uttar Pradesh that have been less successful than Andhra Pradesh in instituting stronger structures for control and accountability. The issues outlined for Uttar Pradesh include:

- lack of adequate validation controls;
- blank or ambiguous users entering or authoring data;
- distance fields without adequate validation;
- lack of IT personnel with the training to use the platform as required;
- discrepancies in data between the MIS and/or physical records and/or annual records; and
- excessive administrative expenses.

The report states:

Due to software-related issues, NREGAsoft did not function as comprehensive operational information, monitoring and accurate tool for all the stakeholders and functionaries of the scheme. The software not only accepted invalid and incomplete information but also failed to generate alerts on the occurrence of errors in order to facilitate rectification. Besides, the data entry operators were also not proficient and as such unaware of the relevance and impact of their work. Finally, the validity of data on the MIS is suspect as there were various data sets for the same activity... (CAG, 2013, p. 58).

In contrast to earlier program promises, large amounts of communication between the state and the centre were unavailable online where they could be publicly accessed. Reporting, especially between block, district and state levels, was accomplished partially through paper-based records in a number of states. An interview with the Assistant secretary of the MoRD outlines the number of committee meetings that happen regularly between various state and centre officials, in which program performance information, formal requests, progress reports and presentations are delivered. This is in line with the offline and online reporting channels and processes that have traditionally existed in

centre–state relationships from before the NREGA program came into being. The MGNREGA Sameeksha report (2012) admits that in the face of the MIS system, in many states monthly progress reports (MPRs) can still be paper-based hard copies of reports passed from the gram panchayats to the block and then onto the district to be entered online.

However, some progress in the software platform side of the program started to be reflected in public communications in 2011 when the idea of e-governance was introduced by the MoRD through the re-engineered central MIS NREGAsoft. Based on the centre’s vision for an IT-based solution that supports public accountability by providing publicly accessible information to citizens, the new avatar, NREGAsoft version 6.0, became available in September 2011 (<http://nrega.nic.in/releases.htm>) and had the capacity for micro-level integration (MoRD, 2011), offering a potential solution to the planning, monitoring and content managing needs of the program. Official, signed letters from central to state level (MoRD, 2011) shows the level of detail suggested by the centre to the states and the sharing of best practices to take MIS systems towards a transaction-based system that could produce reports from live data. The new system is said to provide a workflow system with a customized interface, and offline and online records and information from each level of governance.

The new version is also better equipped to work with the newer MIS system initiated by states such as Andhra Pradesh. The improved central platform now has the capacity for online payment of wages directly into the bank or post office accounts of workers and also be compatible with newer technologies such as a mobile monitoring system (MMS) and an electronic fund management system (e-FMS) enlisted by states such as Andhra Pradesh. The MMS draws on cellphone networks to connect to NREGAsoft and provide online, real-time data, updating capacity to gram panchayats and other implementation agencies and increasing capacity for empowerment. The MGNREGS e-FMS manual became available online in May, 2012.

There are two ways of looking at this – before e-FMS and after e-FMS. With e-FMS, funds flow directly from the state government to the gram panchayat or the beneficiaries. There is no role for the block and district in this case. In the non-e-FMS case scenario, for example, we release money from the central government to the state government, [specifically] the State Employment Guarantee Fund (SEGF), which is the state. They’ll release to the district and again based on the demand of the block, the district will release to the block. Block will then release to the gram panchayat. That is a lengthy process (Assistant Commissioner, MoRD).

Each of these new endeavours faced its own set of political and local resistance (Economic & Political weekly, 2014) at the state and micro levels:

Post office, bank account, commercial account. But the basic condition is that the states should have a core banking system (CBS). And various states are in the process of converting from non-CBS to CBS. So that is a basic condition. There we can reduce a day – earlier it was taking around ten days to transfer funds [direct to the beneficiary]; now we can reduce it to five days or something like that. There is a huge difference (Assistant Commissioner, MoRD).

The state of Andhra Pradesh proactively invested funds and made efforts to hire a well-known private sector information technology company, Tata Consultancy Services (TCS), to design an end-to-end MIS solution that facilitated the uploading of local data, creation of real-time records and micro-level transparency and accountability creation of local records for the state (TCS, 2011). But Andhra Pradesh's state-level strategy and investment in its MCS was an exception rather than the norm among states.

Performance is very much visible. We and anyone else can see it in the Management Information System (MIS). MIS is the basic information because we have made it mandatory that MIS should be 100%. Earlier we asked for performance numbers in writing from states and then we required additional proof. Since we made MIS mandatory, we get the base data to decide the performance of each state from there (Assistant Commissioner, MoRD).

To summarize, in light of the substantial amount of fund transfers made by the central government, the revamped and reengineered initial MIS was said to have the capacity to provide improved information on fund flow to the MoRD. It was to enable visibility of financial and non-financial information as envisioned by the centre and also better tracking of funds to ensure they were released through the State Fund, followed all financial norms, and reached the workers at the village level (MoRD, Report to the People, 2006–10, p. 18). In reality the system was far from perfect. There are still significant issues with data collection and data management, which MGNREGS continues to face at the central level. But even given these limitations, some states made more headway connecting to central systems. By 2008–09, 60 million job cards and 12 million muster rolls had been placed on the MIS.

iii. Resource allocation: funding and disbursement processes

Approval of funding and KPIs – The fund approval process is the second step after the labour budget had been collated up to the central government. It consisted of the state government’s formally submitting applications requesting for MGNREGA funds based on their state level labour budget. This initiates a process of engagement, assessment and also negotiation between the centre and the state based on an assessment of past performance, funds utilization and key performance indicators (KPIs).

At the secretary level, the Principal Secretary from the state government [and the] secretary from the department ... have a meeting called the “empowered committee.” The head of the committee is the Secretary for Rural Development, so there will be negotiation. It is a discussion or a review of the performance of the last year. Even though it is demand driven, there has to be a limit for which we set the target. They can come to us anytime but initially to fix the release, how much money we need to release to a particular state, some basis has to be established. The basis for us is the performance of the last year (Assistant Commissioner, MoRD).

Several accounting and administrative artifacts documents are crucial to this process. Artifacts such as MIS financial reports and public works–related management accounting and administrative information based on implementation data are submitted by the state government, as well as MoRD-designed key performance indicators (KPI’s). An interview with the Director of the organization provides some insights into how such KPIs may be designed and actively interpreted. He presented it as a straightforward, simplistic process of conversion from the Act. For example, an indicator of optimum fund utilization could be amount spent on wages as well as amount utilized as a percentage of total funding granted, and so on. My efforts to discuss this process further were met with some impatience at having to explain something very obvious to his understanding. This discussion presents an example of a central habitus – entrenched understandings derived over time from similar processes and experience of delivering social services program or similar processes for other programs.

Aside from reports and KPIs the fund approval process in the 2013 edition also requires oversight documents for the Empowered Committee meeting. Each year the Empowered Committee, chaired by the Secretary of the MoRD, meets (MoRD Operational Guidelines, 2013, p. 99) to assess state performances on the program with the view to negotiating and approving state-specific submitted labour budgets. These include an action taken to report on complaints to the state, “*no misutilization and unrelated expenditure and misappropriation of funds noticed during the year*” (MoRD Operational Guidelines, 2013, pp. 100–101; emphasis added) and documentary proof providing evidence that the Ministry’s clarifications,

suggestions, advice and observations issued for MGNREGA at the state, district, block, and village levels had been satisfactorily followed. There are also artifacts designed specifically to be produced at the state level for the funding process. A key accounting document in the fund release part process is the *Utilization Certificate*, a comprehensive document through which the states account for grants received, physical output, pending liabilities, unspent balances, and work in progress.³ The format of the consolidated labour budget submitted to the MoRD, formats for claiming central funds under NREGA can be found in the appendices of the 2006 edition.

There is also follow-up action and we will review that as well. Based on the minutes what are the follow-up actions the state government has taken? And we will review that as well along with the performance of this year (Assistant Commissioner, MoRD).

In comparison, the 2008 edition amends the original version by creating two separate artifacts – the *Monthly Allotment* and *Utilization Certificate Watch Register* and the *Utilization Certificate for Cash Component*. Both artifacts are a part of the budget evaluation process at the centre. These documents are objects around which main actors such as the centre and states interact towards program funding. The 2008 guidelines outline assessment factors such as projection of employment and average person-days generated; cost per person-day; and physical and actual performance MIS progress reports. Interestingly, the 2013 guidelines substantially extend information and documents required, implying a change in previously held understandings, attitudes, perspectives and habitus at the central level towards the state level. The changing narrative of these communications with the state are also reflected in the note and requirements of statements such as these:

Estimate of labour should be realistic and close to actual achievement trends of the previous year in terms of households demand, days of employment demanded and expenditure. If a sharp rise in the employment demand is estimated, a proper justification for this should be clearly presented by the district in a narrative form along with the labour budget (MoRD Operational Guidelines, 2008, p. 40).

The 2013 operational guidelines have express outlines of expenditures “not allowed” under the administrative costs (MoRD, 2013, p. 106). The KPIs become connected to performance measurement and resource allocation more securely – both important elements of the program’s overall MCS. For the first

³ http://nrega.nic.in/Netnrega/WriteReaddata/Circulars/Provisional_Utilization_Certificate_2013_14.pdf

few cycles of program implementation, the MoRD does not hold the states to account strictly. But somewhere around the release of the second and third versions of Operational Guidelines, the frequency and accuracy of state reporting are adhered to more closely, while committee and other meetings as well as financial audits happen more regularly and frequently. These changes provide evidence of a key departure from earlier relationships between the centre and the state, and also allude to MoRD's changing stance to the state's previous misuse of central funds for MGNREGS, intentionally or unintentionally. The centre can be seen to be taking back some of the control in this program process.

Performance review and other accountability mechanisms

The centrally introduced social audit is a key public accountability practice for the program architecture and vision, though each state that decides to use the social audit as a control and accountability mechanism in MGNREGS has the right to design its implementation. It is called an IEC (information, education and communication) tool and includes public scrutiny of financial, works and administrative documents for each public work implemented. The centre set the guidelines in terms of what percentage of works had to be physically verified: 100% at the village level, 10% at the block level and 1% at the state level. However, how social audit was employed towards accountability was the decision of each state.

The MCS and MIS were supported by physical verification of works, and the MoRD enlisted National Level Monitors (NLMs) to conduct physical audits. There are also periodic review meetings with the states connected to the release of federal funding (Quarterly Performance Review Committee meeting). The Act also built in statutory institutional mechanisms such as on-request investigation by the CAG.

The Ministry of Rural Development has taken several key steps to strengthen the implementation of the Scheme and address challenges this year. The Ministry of Rural Development has brought out the new Operation Guidelines for MGNREGA and a reform agenda, namely MGNREGA 2.0 (Report to the People, 2013, p. 17).

The centre instituted review meetings at various levels to increase indirect oversight and spread awareness and best practices. The performance review committee is one such meeting that requires attendance from all states and happens at the central level at New Delhi. The zonal review meeting and the follow-up action review meeting introduced additional parameters for individual states and zones:

In the *Performance Review committee*, we basically review performance in terms of financial matters ... parameters like financial, physical and other miscellaneous general and administrative

matters. In the physical we will examine basic parameters. See, in NREGA, the basic purpose is generation of employment, other objectives are secondary. We'll not focus as much on money spent than percentage employment generated which is the basic objective. From there everything else is related. So, we go by percentage generated (Assistant Commissioner, MoRD; my emphasis).

...to focus on each particular zone, we have started the concept of *regional (zonal) review meetings*. We go to a particular zone.... For example the west zone, Maharashtra, has done tremendous work in [one] particular area and a state, Gujarat, in another, then we'll ask them to follow the Best Practices.... So as we visit sites, officials of other states get a feel of what is happening in other states. And they try to replicate that. So zonal meeting is one mechanism. Since size will be minimal, it is more effective, which is why we hold these regional review meetings (Assistant Commissioner, MoRD; my emphasis).

The process of changes in each of these segments between central and state levels not only reflects the gradual change in the role and perspective of central government, but also some acceptance by state governments to changing demands from the centre. Within these changes, financial, operational and accountability performances still vary substantially from state to state. Some states are in line with central improvements and have made efforts to implement them. Other still lack the political and administrative support and resources to make this possible.

Sociological analysis

This section provides the third layer of analysis based on Ruiz's (2009) framework.

i. Material arrangements: Capitals and habitus

The last analysis section provides a substantial amount of detail between central and state levels in terms of setting of process and the context of drawing upon accounting practices, artifacts and interactions towards accountability. Set within these wider organizational contexts and field-level logics, accounting and accountability practices shape and are shaped in turn both through the unfolding of the field, capitals, and habitus, as well as through "structures of intentionality" (Chapman & Ahrens, 2004, p. 1) made visible through their enactment.

This program, with its newer format and unprecedented budget, provides a backdrop for a struggle over and renegotiation of stakeholder relational roles and capitals at the macro level. Important to understanding the program design is Bourdieu's "habitus" at the centre, as mentioned in the paragraphs before. Similarly to definitions of culture and socialization and discussions on contextual environments, a collective habitus

includes the all-internalized experiential understandings, underlying logics, systems, knowledge, orientation, beliefs, values and tastes accumulated over a period of time, and passed on to new members who become a part of that social system. A habitus contributes to how an individual, a social unit or an organization visualizes its own identity, role and place within the larger whole. In keeping with this, public organizations are known to have certain established bureaucratic ways of seeing and doing, and a strong perception of their own station and power. These characteristic ways of thinking, conceiving and acting are embedded in and can be perpetuated through its framework, its administrative processes and the logic of its daily activities.

The MoRD has multiple governance and funding relationships (Secretary, Rajasthan: interview) with the states and so certain understandings of the contextual field can be understood to have been gained by the centre and the MoRD over the period of these decades of association. The program started off with an innovative design mode, giving major legislative, planning and implementation power to the states, so they could design and implement a program that suited their own specific needs. The centre had the traditional political and economic capital as the facilitator and funder but the states had far more control of the funds and implementation, so the balance of political and economic capital was in the favour of the state governments. In keeping with this, the initial program guidelines that supported accounting practices, systems and artifacts come across as broad and generalized, granting state governments flexibility to populate them based on local requirements.

In the larger picture, central and state administrative systems can have similar underlying understandings based on their habitus, social position and capitals, and so visualize and practice accountability differently. Thus an established public-sector habitus can be observed behind the purposive activity of governance. Interviews, both in content and behavior, also display some of the embedded understandings of “how things are done,” entrenched activities where the underlying logic is no longer questioned. This is the non-purposive habitus of the government, wherein tacit aspects of human activity in terms of actions, understandings and language are specific to the logic of that practice. It has to do with taken-for-granted knowledge that seems trivial but directs the government and the MoRD as a unit to see itself and act in a certain way. This habitus is also carried within individual members. Created by a particular type of environment, it harmonizes the social experiences of individuals in a group (Bourdieu, 1997, p. 80), which means that the group shares that habitus at a macro level. Displayed in central interviews is a common and similar sense of awareness on certain elements of the program, a Bourdieusian reflexivity wherein public officials seem to step back to communicate how they think certain program processes should work based

on their particular position, role and understanding and explain also the logic of the strategies they have enlisted or will enlist towards their goal.

However, after the first few cycles of implementation significant causes for concern emerged publicly through CAG reports and widespread public investigations into fraudulent misuse of funds. Highly placed officials at the centre, as well as National Level Monitors, have pointed to severe issues with voluminous information, lack of infrastructure and corruption at the micro level that included fudging of muster rolls, spurious transactions, and partial wage payments, duplication of works and improper record keeping, all of which was traced to a lack of transparency. These challenges create an environment where practices interact with the existing habitus and also shape it, and this is publicly acknowledged by the MoRD:

A radical Act like the Mahatma Gandhi NREGA is bound to face several challenges as it seeks to empower poor rural communities and transform traditional hierarchies through its demand-driven and rights based processes. The Ministry has taken various initiatives to address these issues, such as accurate capturing of demand, planning of works, closing of muster rolls on time to check delayed payment, timely measurement of works and improved tracking of expenditure (MoRD, 2013, p. 23).

ii. Struggles for control

The field and its habitus in the context of the centre evolve through struggles with meso-micro implementation, transparency and accountability through multiple implementation cycles. The challenge of accountability here is also a challenge for accounting. Regardless of objectives and structure, the context and putting accounting and accountability practices to actual work can reveal its own set of hurdles. The program can also be seen as the domain of struggle and action for accumulation of capitals and power, and practices such as accounting can amplify its spatial and temporal reach (Graham, 2007, p. 310; Miller & O'Leary, 1987). In this instance, it is through the implementation of the program framework and accountability practices that the field can be seen to be in intense flux. Studies like Wildavsky (1976) and Covalski & Aiken (1986) provide some insights into the sociopolitical context accounting systems and the struggles for power and control.

Accountability is on both levels, one is official and the other is the public level; it's different for both... (District Programme Co-ordinator, Mathura).

The centre's macro actions and decisions define the program's backbone structure, communicating its vision through framing and shaping the field relationships and structural distribution of capitals and resources (Everett, 2002). In theory, the MCS, MIS, and numerous checks and balances built into the framework were to provide possibilities of control, transparency and surveillance from a distance, but in practice the central administrative system and the framework were woefully unprepared for the magnitude of MGNREGS as well as for legacy issues.

Due to the bureaucratic nature of the workings of the central and state governments, the occurrence of meetings and the creation of paperwork and reviews do not guarantee that program goals are met in spirit. There is significant scope for improvement in terms of visibility, connectivity and system inefficiencies. Keeping in mind the geographical and financial scope of MGNREGS, along with traditionally weak structures of reporting and transparency, as well as corruption and political interference, the program presented significant challenges to central and state administrations in both implementation and accountability. In a newspaper article, Additional Solicitor General Indira Jaising (The Hindu, 2010) recommends a formal investigation of one such state because it seems reluctant to implement the central guidelines through state-level rulings, producing issues of control, oversight and fund mismanagement. A government draft report also sites "inertia and resistance to change" (Shah Committee, 2012, p. 38) as a key issue for the program at the state level. As a result, billions in public funds were reported lost, not reaching intended program beneficiaries:

"It's not that the government is not spending money. Both state governments and centre government are spending a lot of money on social security.... Today we do not have any mechanism to find out how much the state government or the Central government is spending on social security schemes," Additional Central Provident Fund Commissioner V Vijayakumar said at a programme organized by the Indian Chamber of Commerce (Economic Times, 2015).

There is another facet to this struggle. Accountability struggles are not straightforward and limited to the state government's lack of intent or effort. Progress presentations in Andhra Pradesh reflect the implementation and accountability obstacles faced by state governments at the district, block and village level. State-level infrastructure for reporting, oversight and recourse on the ground has traditionally been underdeveloped, creating conditions for meso- and micro-level bureaucracy and corruption. Local sociocultural structures of power at the village level are very entrenched and did not seem to respond to the initial program implementation. Therefore issues in recording and transmission of financial and

administrative information not only led to increases in administrative costs but also hindered decision making, better process management, and internal and external transparency.

iii. Change and the role of accounting

This chapter has provided the first level of investigation of MGNREGS at the macro level. Here we have witnessed the processes through which the program framework was designed and diffused by the MoRD at the central government level. I also investigated the challenges faced by the program between central and state levels.

The period of 2006–10 is marked by an intense public political and media debate over implementation gaps. Interviews and news coverage point to struggle and resistance at the centre, which is accountable for the funds released to the states, the states themselves, which have the implementing authority, and finally the media. In response to some of these struggles and challenges faced in the course of the program's implementation, the MoRD has attempted to make changes towards firmer action and has modified initial accounting and accounting practices and interactions. Over the course of eight cycles of program implementation we see more detailed and prescriptive instruction on accounting practices and their use. There is an increase in high-level performance evaluation, and tighter enforcement of funding parameters and access to financial and operational data. These speak to some amendments in the central role and strategy towards its program vision and objectives.

In addition to sending out public message on transparency and access to data, the centre seems to have affected an adjustment in its overall strategy and role in the program, allowing glimpses into what habitus can represent. I am not suggesting that this is the only habitus, but rather that this is a dominant habitus, reflected in the communications I examined. With the implementation of multiple program cycles, it became clear that harmonization of the centre's program vision could create conditions for the program to do better. This success of this shift in central strategy varied across states. Those such as Rajasthan and Andhra Pradesh, which had committed more towards better program delivery, responded more efficiently to central demands.

Part of this shift seems to have emerged from the extension of the program scope, and part from the performance of the states and the central view that practices, processes and understandings needed to be overhauled over the longer term (habitus) if transparency and accountability were to be achievable goals. This is not a novel phenomenon. Organizational and government systems receive data from their

administrative and management information systems and are known to act and interact with the sociopolitical environment to learn and negotiate (Pfeffer & Salancik, 1978, p. xii).

In manipulating policies, the Federal Government can be seen as an operator of control systems. The “levers” available to it are within the keyboard of policies derived from acts of Congress and agency practices. These are constantly changing, as Congress passes new laws, amends old, allocates funds, and as officials of the executive branch construct, carry out and modify policies governing administrative practice” (Wenger, 1998, p. 8)

Each of these changes reflects new possibilities of control, surveillance and accountability. Significant changes can also be observed in the perspective, language and actions undertaken by state governments after the centre gradually introduced its changes. The rendering of the accountability vision at the central level or its implementation at the state level does not emerge in terms of the multiple or competing set of logics for accountability explored in studies such as Ezzamel et al. (2007) or culture-specific accountability styles in Bracci (2009). Instead the interviews reflect a divergence in terms of interests and goals in the particular socioeconomic-political setting of the country. Gradually the central government became more and more involved in operational rules and regulation that governed implementation right down to the village level, bringing about a change in the distributions of capitals between central and state levels. Notions of accountability are accumulated in the habitus over the longer term and changes in the operational and structural side of the program both come from and also feed a shift in in habitus and understandings at central and state levels. In keeping with the legislative boundaries and rights of the states, specific decisions were still up to them, and this is why Andhra Pradesh did exceedingly well in terms of implementation – it made political and administrative decisions to invest in transfer of data online, public access to program information, and mechanisms of control, oversight and transparency.

The 2006 guidelines set out fairly flexible and straightforward directives on recording, monitoring, evaluation and accountability, largely focused on the state level. We observe a new type of public discourse emerging post-2008 with a re-setting of central efforts. There is more than modest expansion in the scope of the 2008 Guidelines, with a focus on specific accountability processes such as capacity building, works implementation process, and monitoring and evaluation. The centre set out clearer rules and performance indicators and used its financial purse strings to direct states more forcefully. By the third edition the Guidelines reflected the amendments in the Act or vice versa and were significantly more detailed and extended. By 2011, the centre had reinvested and relaunched its flagging MIS, now called “NREGAssoft.” This system is more technologically advanced, has the ability to connect more reliably to state-level

systems, provides better report generation capabilities, and also makes available to the states connected technologies such as an electronic fund management system, real-time MIS's and mobile monitoring systems. Requirements for getting funds approved from the centre have been significantly extended. More detailed work process rules, stronger compliance requirements, introduction of corrective and punitive actions, and increased levels of reporting, control and monitoring built into newer accounting and accountability practices systems also reflect a gradual but clear shift in control and power towards the centre and the MoRD. A study of the document (Review of MGNREGS, 2014) provides information on state-wise projects to streamline work, administrative and financial processes. *Action plans* have been introduced and changes made to personnel at the micro level. For example, junior engineers and technical assistants are among the few declared to be in the core staff at the field level by the centre, and requirements are put out (such as one junior engineer for every block, or one technical assistant for every 2,500 active job cards). In financial management, introduction of measures such as electronic transfer of funds on an FTO basis, no parking of funds with implementing agencies, and no use of cheques are just a few of the measures introduced (Review of MGNREGS, 2014).

The analysis also reflects a gradual shaping of the program's multi-level structure, guidelines and supporting central directives infrastructure based on the centre getting a more practice-based sense of its powers and role in this program. The involvement of the centre in day-to-day rules, instructions, processes, training, MIS and documentation increases exponentially. Rules and directives to back up the guidelines were dispersed more regularly by the centre, with meticulously detailed steps for state-level activities. Amendments to the Act were accomplished (Report to the People, 2006–10), detailing processes, roles and responsibilities, and designing financial and non-financial reporting, artifacts and flows of information. Over time, we witness a gradual change in public discourse, program administration and overall outlook and approach to the program. The changes filter into accounting processes not in terms of what practices and artifacts are enlisted but rather “how” they are enlisted, drawn upon and supported. There is also a change in the manner and role in which the MoRD sees itself in the program. I argue here that these representative markers point to shifts in nature, mode and content of central communication with the state, changes in manner and use of accountability mechanisms, and the type and level of enforcement. These markers can be interpreted as pointing to a “systematic learning” (MoRD Report to the People, 2014) and a change in perspective from previously entrenched systems of thinking and action in the centre–state relationship in the field of social services.

The changes described above are reinforced and supported in concrete terms through instructions and memos, detailed requirements and process steps. But one of the biggest overall changes we observe is the

increased central focus on financial visibility. Uploading or downloading of muster roll data onto the MIS in states like Andhra Pradesh is not only real-time but also given the option to be supported by technology such as e-Musters, availability of computers and internet connectivity, and cell phone data uploading.

Process re-engineering in government is never easy, there is enormous resistance both from within and outside the system. The most radical initiatives related to MGNREGA for instance, including mandatory payment of wages through bank and post-office accounts, and universalization of the Management Information System (MIS), were originally greeted with great skepticism, but eventually recognized as path-breaking reforms (Mann, Pande, & Ramesh, 2012).

Conclusion

In this chapter, I have provided an analysis of the MoRD's enlisting of accounting in shaping a framework for MGNREGS and its accountability practices. I have argued that the implanting of accounting practices such as micro budgeting, social audit, MIS, MCS and oversight mechanisms in multiple levels of governance by the centre creates a specific visibility and organizes the field around a set of concrete practices (Neu et al., 2006), artifacts and flows of information. Drawing on the habitus held individually and collectively, the design of a national program architecture, and the combination and arrangement of resources, work processes and flows of information, the introduction of accounting practices also influences the distribution of powers and capitals. The centre's initial vision and objectives are reflected in and through these initial and subsequent discourses, framings and accounting practices. But the program structure accomplishes much more than that. It articulates a centralized program design for the country and constructs a structure, positioning certain groupings of accounting practices and artifacts to frame a specific notion of transparency and accountability at various levels of the program. The centre does not have a direct role in program implementation but as the operational guidelines filter down the state line, they diffuse the central vision and objectives at meso and micro levels. These practices also establish a temporal order for the program at a distance, through the cyclical nature of program activities such as planning, budgeting, implementing, reporting and transmission of financial and non-financial information (Roberts & Scapens, 1985, p. 448).

Conducting a multi-level investigation draws on data to provide an analysis of MGNREGS, its players, influences and conditions at the macro level. Accounting is also seen to have a role in change processes in the centre-state relationship at this level. Drawing on Bourdieu's notion of relationality in which power, position and capital are in relation to each other and to the field, the central and state governments are key

actors attempting to arrange and “organize” the field, the program and its distribution of capitals. Organizations can have long-lasting structural and institutional memories and a number of concurrent social services programs being delivered alongside MGNREGS would have contributed to an initial distribution of capitals different from the one assigned by the NREG Act. In MGNREGA, the ideas behind the frameworks introduced were innovative but program systems, practices and processes (delivery, MCS, MIS) leaned on existing bureaucratic understandings of the field and how things had been done for decades. Agency at central, state and local levels plays an important role, as do inherited innate qualities of this field and its habitus, a merging of the subjective and objective, habitus and strategy.

The analysis presented in this chapter reflects the first level of the program introduction. Accounting is presented as an enabler that facilitates the creation and shifting in the type of financial shaping, visibility (Graham, 2010) and temporal order (Roberts & Scapens, 1985, p. 448) as the centre attempts to move away from its original role and oversight. The central role of accounting becomes especially evident through the newer provision of symbolic classifications for the program. More than the notion of comparative change or scale, in this chapter I have noted the direction of a sustained shift that has the potential to settle deeper than just conscious strategy. It highlights sustained transformations, over a period of time, in understandings associated with accountability and the functioning of accounting at central, state and village levels. The production and consumption of new patterns of accounting practices towards planning, reporting, implementation, and control modules have created a different pattern of awareness, cognizance and boundaries associated with notions of accountability diffused to the state and micro levels. This impacts how accountability and accounting are perceived and consumed in the field of social services.

Through management accounting mechanisms such as key performance indicators, MIS and MCS, the MoRD provides individual states (MoRD, 2008) with state-level markers in keeping with central accountability objectives, and also creates possibilities for oversight (Hoskin & MacVe, 1986). On multiple levels of governance in the program, the MCS and MIS play the role of informing technologies, allowing the centre the potential for indirect, at-a-distance government. As top-down official communication, the guidelines and recommendations also assist in establishing legitimacy and symbolic capital for the MoRD (Ahrens & Chapman, 2002) in the particular positional distribution of this program.

In the longer term, through the process of implementation, struggle and adaptation, the central habitus accumulates a fresher systematic understanding of contextual accountability, reflected in a newer system of doing things. These understandings and new ways of doing things slowly become integrated into practice and the activities that make up this practice (Papacharissi & Easton, 2013). However this can in no way be

considered a straightforward or one-sided journey, as program implementation lies in the hand of the state governments. States like Andhra Pradesh have not only accepted the newer provisions and requirements of the central government, but in line with state-level objectives of the program have also provided sustained support to the centre's vision of accountability. Combined with the changes initiated by the centre, these aided in a change in the field at the macro level, as the distribution of capitals shifted favourably towards the MoRD.

The next chapter provides an analysis of MGNREGS and moves from the central design phase to hit the next layer of program design and implementation. Here, this dissertation's multi-level perspective is extended by focusing on a meso-level analysis between the state government and its offices at the district and block levels.

Chapter 5: MGNREGS and the States – Meso Level

The operation of work technologies in organizations is not a purely technical-rational affair. Rather, it is embedded in a cultural system of ideas (beliefs, knowledge) and sentiments (values), in which actions and artifacts are vested with symbolic qualities of meaning. The appreciation of organizational dynamics requires sensitivity to local frames of significance and interpretation (Dent, 1991, p. 706).

Introduction

Building on the macro level analysis of the last chapter, this chapter focuses on the dynamics, complexities and interpretation of the central vision and framework, moving to the next phase of the program – the second layer of its multi-level implementation. Here the analysis presents the distinct state-level vision of the state-level Government of Andhra Pradesh (GoAP), whose strategy and decisions construct a specific rendition of accountability at the meso-micro level. In this context, a practice-based multi-level perspective allows me to follow the process from the macro level and investigate the strategic and operational use of accounting (Ahrens & Chapman, 2002) towards accountability at the meso level. The construction process includes the GoAP enlisting certain strategic management accounting practices towards its own state objectives and implementation goals for the program, creating a core practice-based role for accounting in the state's MGNREGS change processes. The research site for this chapter comprises the meso state-level government offices in charge of the MGNREGS program. I trace the program progression over eight annual program cycles, focusing on the state of Andhra Pradesh while also drawing on themes and insights from other meso-level research sites.

Neoliberal reforms of the 1980s have created new delivery patterns, practices and mechanisms connected to the multi-sector delivery of governance and social services. The problem of managing and reforming hybrid patterns of rule (Bevir, 2011, p. 3) that highlight the changing relationship among the state, society and citizens – including decentralization, collaborative governance, citizen participation and civil society – is a key challenge of modern governance (Bingham, 2010; McLaverty, 2009). Newer theories and research in public governance are less connected with traditional models of hierarchy. They include a larger number of societal actors in an attempt to lay open the inner working of the modern state (Bevir, 2011, p. 1): the different stakeholders, interests and interactions that influence policies, practices and the impact of governing. In this setting accounting, organizations and the social are not only linked but interdependent (Hopwood, 1978; Chapman, Cooper & Miller, 2009, p. 2).

Within these reforms, developments in information technology and management accounting are putting management control systems (MCS) at the center of operational strategies (Langfield-Smith, 2005, p. 73). Studies like Dillard & Burris open new research avenues as they explore the impact of new technologies on MCS, change and organizational structures (Dillard & Burris, 1993). Though interest in understanding this intersection is increasing (Henri, 2006; Dent, 1990), it is considered still nascent and fragmented (Ansari, 1977; Langfield-Smith, 1997; Langfield-Smith, 2006, p. 753), especially the role played by strategic accounting practices in organizational change processes and accountability at meso and micro levels (Burns & Vaivio, 2001, pp. 389–390).

The challenge is that these new accountabilities are at once obstructive and enabling of good practice. Through accountability the financial and the moral meet the twinned percepts of economic efficiency and ethical practice (Strathern, 2000, p. i).

The mainstream problematic of outcome-based research pursuing a somewhat unidirectional and passive relationship among MCS, organizational strategy and managerial decisions (Chapman, 1997, pp. 189–190; Langfield-Smith, 1997, p.225) is now being challenged. Many piecemeal studies focus on one specific element of MCS and its connection to strategy (Malmi & Brown, 2008) while studies such as Hope & Fraser (2003) argue that practices such as budgeting and balanced score cards (BSC) are no longer relevant in the current business environment. Chapman (2005, p. 1) provides an alternate view of MCS as an enabler of innovative strategic responses in uncertain business environments and agrees that connecting specific management accounting practices to strategy has proved difficult, urging attention towards the potential of MCS as systems of strategic control (p. 3). Dillard (2008) argues to move beyond a purely technical view of accounting information systems (AIS). He explores AIS through the lens of social theory to present a more inclusive design that “incorporates a greater range of values, interests, and objectives” (p. 21). Chua (2007, p. 488) reinforces such perspectives with a call for research on the role of management accounting systems in “actively build[ing] and sustain[ing] valuable strategic roles” (Chapman, 2005). So it is not surprising to see a relative lack of literature on strategically designed MCS that also shape organizational objectives and their contextual environment.

Connecting meso-micro practicalities of accounting and strategy (Whittington, 2003) means investigating the meso and micro processes through which organizational plans and strategies are put to work, as well as the players that take part in such processes. Though strategic decisions happen at various levels in organizations (Johnson, 1987, pp. 4–5), not all state decisions in MGNREGS can be judged strategic or

deliberate, in light of various sociopolitical, financial and infrastructure factors. In contrast to studies such as Granlund & Lukka (1998), who argue for a global convergence of management accounting practice, the government of Andhra Pradesh (GoAP) deals with formal and informal powers, coalitions, and powerful political, administrative and local stakeholders, so elements like habitus, distribution of formal and informal authority (Abernethy & Vagnoni, 2004) and power can be important influences in field-level strategic decisions (Pettigrew, 1973; Pettigrew, 1977). It is also worth keeping in mind, within this subsection, that not all strategic and non-strategic implementations play out in the intended or even the same manner (planned versus realized strategies). In contrast to macro explorations, the Andhra Pradesh state strategy and management processes permeate down to the local governance and individual citizen level, so it is important that they be viewed through a micro-based perspective.

A key element of MCS is the important role it can play during within uncertain environments. In this chapter, set within the state-level subfield's structure, capitals and habitus, I attempt to reach two theoretical goals through a process-oriented approach (Chua, 2007, p. 488):

- First, to connect the vision and strategy of the state machinery to an active bidirectional MCS that is both shaped by and shapes its organizational and social contexts and habitus.
- Second, to enhance a practice-based understanding of the role of the MCS in implementation of decentralized accountability and reform processes. I argue that over time the implementation of such accounting and administrative/accountability practices contribute to a gradual shift in the habitus, notions of accountability and distribution of capitals at the meso-micro state level.

Research questions

- What is the role of strategic accounting practices in the construction of accountability and reform at the meso governance level?
- How does this construction process influence the distribution of capitals and habitus at the meso and micro level?

The MGNREGS in Andhra Pradesh

Andhra Pradesh was (until its 2014 division) the eighth largest of India's 29 current states, its state capital being the city of Hyderabad, with a geographical area of approximately 275,000 square kilometers, divided into 23 districts. According to the 2011 census, Andhra Pradesh had a population of 84.6 million, an increase from 76.2 million recorded in the 2001 census, with approximately 67% of this population living in rural areas, with a healthy, approximately 50%, distribution between males and females. With two major rivers running through the state, the topography is varied, bountiful and strongly steeped in agriculture and

livestock farming. Andhra Pradesh is considered economically robust due to its manufacturing, minerals and export sectors. Demographically, it has one of the highest rates of literacy in the country with male literacy standing at almost 75% and female literacy approximately 59% (Census, India, 2001). However, its political and public systems have not been immune to numerous issues of corruption in state programs such as irrigation and public housing (India Today, 2014). Political power, caste system, ruling class divisions, education, religion and gender are all relevant factors of importance and stratification in the social. In 2014, the state of Andhra Pradesh was split into two, creating India's 29th state, Telangana.

The field: Structure and capitals

Inherent in understanding the construction of a practice is the possibility of a practice-based creation of rules and norms either not being followed (Rouse, pp. 501–502) or else being amended to fit actual requirements of practice. The decentralized and devolved MGNREGS model pumped immense amounts of central funds into the meso and micro level from the centre, and increasing public debate on its inefficiency and ineffectiveness put a growing focus on existing stress lines. In the context of MGNREGS at state levels, the canvas on which public control and accountability struggles are set is formed by the struggle to accumulate and/or retain (local government employees/state) or counter (state/local governance) an established public sector habitus and access to public power and funds through accumulated positional and symbolic capitals. Thus, having an understanding of relationships of power and possession of valued capitals is essential to understanding control and notions of accountability (Oakes, Townley, & Cooper, 1998). Going beyond the economic (Bourdieu, 1986, p. 242), I draw on Bourdieu understanding that control and power function both overtly and invisibly in nested subfields. This section focuses on the distribution of capitals and strategic role of accounting and MCS in the strategy and program implementation through new structures, practices and artifacts.

The Andhra Pradesh state machinery, comprising the administrative division and the ruling government, has drawn on the central vision to interpret and define its own state-level vision for the program. As a key field agent at the meso level, the state is seen to have the economic and political capital to make key strategic decisions regarding program priorities, resource allocation, structures and practices for MGNREGS. Between the meso and micro layers are many important public and non-public players, who interact around these state structures, practices and artifacts and impact the program implementation. These include three tiers of government employees (district, block and village), contracted technical support staff, members and employees of various non-governmental organizations (NGOs), self-help groups (SHGs), local elected political representatives, and rural citizens. Aside from formal sociopolitical elements, local and informal characteristics define the interests of many social actors (Langfield-Smith, 1997, p. 208) while also being

the source of the strategies and objective potentialities of change and transformation (Bourdieu, 1990). A study of accounts at these levels provides an indication of how multiple stakeholders with divergent interests engage with this process.

The habitus and struggles for symbolic capital by players in a field can impact the nature and order of a field. In India, aside from the traditional strength of economic and political capital, the social, cultural and the religious also possess strong powers of differentiation at the meso and micro levels (Bourdieu, 1989, p. 19). The formal process of attempting to redistribute public powers in MGNREGA away from the centre and state and towards the local has created what Rose (2001) calls a “process of detraditionalization” (p. 2). Here, capitals and distribution of material resources are not only processual in nature but are also impacted upon by field relationships whose structure is “socially shared and historically produced” (Everett, 2002, p. 58). This is to say that, aside from *formal* positional capital in MGNREGS where the state has the “legitimate right to name,” the nature and specific mix of *informal* capitals and “interest” (Bourdieu & Wacquant, 1992, pp. 26, 117) at meso-micro levels can also influence the shape, understandings, habitus and implementation of program practices. It is through the structuring and (re)distribution of these non-economic capitals that one can see the constraints and probability of transformation (Bourdieu, 1986, p. 242).

At the state level and all levels below, the pervasive presence is that of positional administrative capital, most closely associated with Bourdieu’s political capital (Bourdieu, 1986, p. 48). Taking a look at the formal distribution of administration, there is a clear state-level structure of authority and reporting in Andhra Pradesh. Public policy decisions and rulings come from a combination of administrative and political logic (Jonsson, 2008, p. 542, as quoted in Tengblad, 2012). The nested subfields are also characterized by the primacy of “positional” or codified formal capital. Powers and capacity come from the office and designation occupied in the hierarchy and not from the individual herself. At the highest state level the director of the MGNREGS program and ruling political ministers have highest political/administrative powers. The state-level MGNREGA office is a fully functional office made up of many sectional heads (CFO-NREGS, AP-Interview).

Based in the capital city of Hyderabad, the state office is still at a physical distance from village implementations. Interviews and visits to the state offices show the strong operational powers of the chief financial officer (CFO). The placement of his office with the larger area also reflects the various departments reporting to him. He has a strong hand in meso-program introduction and implementation, coordination of new administrative and management control systems, assignment and distribution of

financial and personnel resources, and program oversight over public officers at the meso and micro levels. The CFO's position also holds cultural capital in terms of having significant prior administrative and financial experience, technical education, and the ability to communicate both verbally and in writing in the language of administration, control and accountability. In Andhra Pradesh, he is also the public face of the program to outsiders and researchers such as myself. Based on his approval and assistance, I was able to access the district, block and village levels. At each level, I had to give proof of this support to be allowed to access local offices and officials and even to speak to rural citizens. The line of control downwards provided many instances of respect for the CFO's prowess and accomplishments in the program. All these pointers contribute to establishing a strategic focus on the role of finance and management control practices in the program and the program power held by the CFO's office. This is not always so – state-level office in states that do not have such political, administrative, financial and strategic support do not enjoy similar levels of power at the meso and micro governance levels. Strong positional capitals are also enjoyed by support-functionary wings of the program such as technology, personnel and vigilance.

The vigilance wing in Andhra Pradesh, whose team members I met at both state and district levels, was created as a key public department at the state level, and was granted considerable powers and support to carry out its functional duties. Its job is to conduct regular vigilance audits and to work with the Society for Social Audit, Accountability and Transparency (SSAAT) to investigate reports of corruption and misuse of power and public finances. Included in the vigilance wing are legal officers who file and pursue corruption and misuse of public resources cases in the local judicial courts. The wing also takes action on investigations. It assesses damages, fines errant employees found guilty of charges, and recovers such funds or fines. The capital held by vigilance directors and many of their key officers can understandably be seen as significant, and can be classified as both positional and political at both meso and micro levels. Though this capital again stems from positional power, it is both positional and symbolic in nature. This power to hold other public officers and local political leaders to account has created a strong place for vigilance officers in the meso and micro program power hierarchy, though their numbers are limited in comparison to SSAAT. The more efficient and effective this account taking, the higher the vigilance wing's capital in that block or district; this is one area where performance could be improved.

While the distribution of capital gives us an indication of the structure of this field, shared understandings associated with the habitus are historically produced and accumulate over a period of time (Bourdieu, 1986, pp. 46–58). The structure and functioning of this subfield is also impacted upon by individuals and positions that can demand an account-through mechanism that includes monthly financial reporting, MIS reports, or audits by national- and state-level monitors or by audit and vigilance departments. Though reporting is

institutionalized, audits represent a strong mechanism for transparency and vigilance which can be a strong deterrent to financial fraud.

However, interviews with SSAAT officers brought up a potential bottleneck and some frustration in terms of cases reported by SSAAT, but not yet processed or penalized by the vigilance wing. Reasons for this could include a lack of personnel bandwidth and resources, lack of administrative support, or systemic long-due processes for resolution of complaints. One must also take into account both the strength of documentation provided by the SSAAT personnel as well as the efficiency of the vigilance wing's departmental functioning.

The non-governmental, not-for-profit, and community-based organizations that are a part of social audit have risen to be important players and an important part of public and citizen oversight and accountability in many states. In Andhra Pradesh, social audit is entrusted to SSAAT, a non-governmental organization funded by the state government that functions for MGNREGS like a process department responsible for conducting the MGNREGS social audit, similar to the process responsibilities of the vigilance wing. However, unlike state governance, the structure of SSAAT is narrow at the top with the bulk of its employees working at the micro level. It has its own organizational hierarchy consisting of managers handling subdepartments of administration, accounts, IT, capacity building and field activities. The Director and Joint Director of this agency have substantial amounts of positional capital, due largely to support from the ruling governance as well to the significant public success of the social audit practice in Andhra Pradesh. The other levels are populated by program managers, state team monitors, program coordinators, and assistant program officers, as well as state resource persons (SRPs), district resource persons (DRPs) and village social auditors (VSAs) at state, district and village levels, respectively. The VSAs usually vary between 40 and 60 in number in each block. They are local rural youth trained to conduct social audits.

Over the last eight years of its implementation, SSAAT has gradually built up the structure and capacity to involve local citizens in holding public and private implementers at district, block and village levels to account. It has developed an extensive network of social connections to various networks at a local, state and national level as well as the trust of rural citizens. The agency possesses experiential knowledge of contextual cultural and local reporting practices through its audits as well as administrative and political support. Based on this, SSAAT appears to have constructed an increasingly efficient mechanism of audit, accountability and garnered a great deal of social, political and cultural capital over the past years. The media has shown intense interest in its workings and its Co-Director, Ms. Sowmya Kidambi, has emerged as a charismatic trailblazer and leader who is a well-known public figure, not only in the state of Andhra

Pradesh but also at a national level, for her contribution to developing and establishing the practice of social audit in MGNREGS.

Aside from these larger players with significant state-level presence, the next set of social agents connected to this network is placed between the levels of micro and meso governance. District-, block- and village-level public officers and contractual employees hold various degrees of positional capital on the program implementation ladder. Hierarchically, micro-level public officers hold much less positional capital than meso-level officers, who in turn hold lower capital than a state-level officer further up the ladder.

Legacy challenges

Amidst such measures and support from the administrative and political wings, the state first had to assess and address inherited systemic weakness before figuring out its goals, objectives and strategy for the program.

The distributed accountability model of the program and the inability of state governments to track such a large-scale program due to lack of infrastructure and oversight mechanisms created additional problems. Several government agencies operated concurrently, running a number of social welfare programs not under the purview lower social capital in ground- or micro-level public offices. Rather than positional powers at government level, this relates to social status held by women and types of power respected in a field. Being a secretary appointed as a representative of the government did not make this woman socially equal to the men holding the same position.

In terms of capital in the program, SSAAT's interests have congruence in terms of the formal and the informal. A majority of SSAAT's core employees and audit teams recruited from the village are active at the block and village level. There are no conflicts that I could perceive, given that creating social capital for themselves by countering informal local capital is their primary function towards accountability. Interviews at agency level provide clear and stridently communicated goals. SSAAT employees do the audit and hand over the results to the GoAP and the vigilance wing, which then has the task of enforcing program rules and regulations. Though the special vigilance wing was formed at the state level, it has its offices and representative officers at the district and block level as well. Given the nature of their work, the interests communicated to me were connected to the GoAP and SSAAT. They expressed their own roles largely in terms of the following of due processes and artifacts laid out by the government. There seemed to be a stable system of performance measurement, as records generated regularly for reports outlined the number of complaints received, the processes followed and the outcomes generated.

At the village level, not all interests are articulated. Power can be organized and consumed both formally and informally, so it's important to remember that not all informal power can be classified as illegal. Distinct groups articulate different interests in a field but not all interests are represented in the micro capital distribution in MGNREGA. The local subfield values, power that comes from access to land, financial, political and physical resources of which the villagers traditionally possess very little, and accumulated localized (social/political) capital seem to be deemed stronger and informally legitimate. The panchayat Secretary is a powerful figure, possessing strong positional power as the local representative of the state. His localized symbolic capital from this position is very strong as he is one of the key local links between the village and the block (state). He holds considerable sway in the social order at the village level. He oversees program implementation, most important village decisions require his presence, important documents require his signatures, and he is also involved in record maintenance and audits. Though the positional capital of a BDO or district coordinator is far greater than the village secretary's, the secretary may possess stronger symbolic capital at the field level. He is the state representative and the first line of oversight at the micro village level, holding power over the rural citizen to potentially block access to obtaining work and receiving fair wages, or to be a champion for the interests of the village and its inhabitants.

The Illegal – Illegal interests, the elephant(s) in the room, namely large-scale misappropriation of funds (Aiyar & Samji, 2009, p. 10) and traditionally weak administrative and inefficient accountability structures (Mukhopadhyay, Muralidharan, Niehaus & Sukhtankar, 2013, p. 5), are rarely voiced directly in public interviews. But they significantly impact the program implementation and strongly influence the accounting and administrative systems and practices introduced by the GoAP. At a localized level in the block and village, positional powers that include resource control, record creation and signatory powers act as informal levers to create symbolic capital deemed as powerful and accepted as the formal program position these individuals hold. In the earlier years of the program, local banking and financial systems were non-existent and the state government did not have the infrastructure or personnel to monitor or track work or fund disbursement. Wages were disbursed through a transfer to a local official, possibly the panchayat President, to be delivered in turn to individual workers. At the village level, the distribution of capitals is traditionally extremely skewed towards a few individuals in power.

At the village level, pockets of power are held by micro public workers such as the engineer and assistant who have to approve technical plans, the “mate” overseeing and signing off on the daily work, and contractors and other technical workers holding technical, operational and financial sign-off powers over

granting of work, work processes, fund disbursement processes or recording processes. In the absence of control and accountability, this type of power feeds symbolic capital that allows these players the informal capacity and legitimacy to dictate to others in the field with lower capital and powers. This could include a village Secretary colluding with the local village President in a variety of illegal activities including putting ghost workers on rolls; fudging muster rolls and expenditure and work registers; non-payment or underpayment of wages; and so on. It could also include an engineer or assistant engineer refusing to sign off on work plans before being paid some money to do so; a President through his social and political power obstructing the creation of a job card for a rural citizen requesting MGNREGS work; or a mate refusing to let an individual work and so on.

The romantic story of the panchayat that will be small but an ultra-powerful structure is, I think, a brilliant concept but if you probe deeper you find that a lot of the sarpanches [village Presidents] who get elected today belong to the powerful elite because they are only ones who can really contest (Joint Director, SSAAT).

The rural villagers were at the bottom of this hierarchy, lacking any real power. Some of these local interests and capitals can still be observed in the positional and physical deference observed in interviews at the village level. This varies from state to state, but I did have some insight into this relationship during interviews conducted in the state of Uttar Pradesh, one of the states thought not to be doing as well in MGNREGS implementation as Andhra Pradesh. I witnessed poor villagers come in to talk to the program officer at the block with great hesitancy, absolute docility and obeisance. They did not even look the officer in the eye while communicating. These villagers could not and did not speak out about these activities; in essence, they also contributed to them, and thus to their own low levels of capital.

It is important to keep in mind how systemic and accepted these informal and illegal capitals seem to be. The legitimacy comes from a lack of contestation and from collusion by players including Secretaries, Presidents, program beneficiaries and other stakeholders who over time have come to accept these demands as regular and normal in the course of an MGNREGS work cycle. The roles and symbolic capitals possessed by such locally powerful players have the capacity to be converted into personal economic gain at the expense of the state and of rural citizens. The biggest and most powerful players – the state and central government level, with all their legislative and administrative powers under MGNREGA – are unable to stem and counter the micro-level leakages and corruption. The lack of state oversight, visibility and control creates ample opportunity for individuals to misappropriate public funds without consequences, in part due to the state not having implementational access, management systems and other resources adequate to

monitor the workings of the program during its earlier history. This is what Ahrens & Chapman (2007) refer to as the “situated functionality” of capitals wherein agents such as micro government officers (and rural citizens) interpret state introduced accounting and accountability practices towards a specific distribution of capitals at the village level.

Some meso-level public officers address this capital imbalance issue in interviews indirectly through the voicing of legitimate interests: for example, the need for more financial oversight through discussions on strengthening the PRI system at the village, block and district level; for establishing more resources for audit; or for computers for uploading of program information. A handful of public officers at the meso level discuss this issue more directly in informal conversation after recorded interviews have ended. Where this reflects most clearly are interviews with local villagers, national-level monitors (NLMs), and NGOs, CBOs and SHGs connected to various levels of the social audit process. The struggles to create the internal and external understandings, climate and deep-seated attitudes (*habitus*) to address the informal networks of power, capitals and corruption are addressed most openly by SSAAT in this field. This is because their formal mandate, interest and capitals are directly linked to the creation of access, capacity and social mobility at the micro level and oppositely aligned with those representing illegal field interests. These officers offer various arguments of management control process versus local socio-capital structure and *habitus*.

Contested capital and resistance

The construction, maintenance and change of a certain social order, shared knowledge and understanding is strongly connected to power and capital (Bourdieu, 1977, p. 165). Bourdieu’s conceptual framework links the social (the organization) and the mental (*habitus*) towards the production of differentiations between those with power and those without. These classifications are the site of struggles, resistance and strategies to increase, decrease or maintain symbolic capital. It is through such processes that a field can produce opportunities for change and transformation through the transformation of its representations and perceptions. As Everett (2002) explains:

Systems of classification are sites of struggle between individuals and groups. Social taxonomies (e.g., “occupation,” “race”) are the result of and at stake in social power relations. It becomes important therefore to consider how language and, more broadly, “symbolic goods” contribute to the reproduction and transformation of structures of domination (Everett, 2002, p. 58).

The danger of presenting an empirical analysis that looks back over an eight-year period is the perception that these events unfolded one after the other in a straightforward, well-defined form. In MGNREGS, my field data point to two major sources of significant contestation and resistance towards implementation at the micro level. The first one, which I will discuss in this section, can be considered internal as it comes from within the meso-micro levels of the state organization. The second major source consists of external, non-public players such as panchayat Presidents, local landowners and moneylenders, contractors, and so on whose interests become threatened and contested under the evolving program system.

If this subfield were to continue to reproduce itself socially as it did in the years before, meso-micro level public sector agents would continue to draw upon accumulated social capital and positional powers that allow them significant formal, informal and illegal economic and social advantages. Such advantages are considered to be part and parcel of being in such a position, are common knowledge and have been socially accepted for a long time. As outlined in a detailed account by Arvind Kejriwal (Kejriwal, 2011), now the chief minister of the state of Delhi, corruption is not only widespread but an accepted social practice, no longer questioned.

The public sector layers between the district and the village present a special challenge. At the village level, such officers have become habituated to enjoying high symbolic capital over decades in public service and years in the MGNREGS program. It allows them to continue to work without significant accountability for productivity, efficiency or government resources, knowing that the bureaucracy allows them impunity from responsibility and/or liability. Economic benefits some of them receive are an understood part of reality connected to getting works projects approved, having a job card issued or gaining access to one's earned wages. In many cases, more than one public officer is involved and others are cognizant of that fact. For example, one of the block-level employees of SSAAT, the social audit wing, pointed out that everyone at the village and micro public level knew that if a certain positional individual (a technical field officer, for example) was not offered a certain sum of money, that person could not be expected to approve of a certain works project. In fact, according to the director of SSAAT, an honest public servant or village representative cannot hope to survive in such an environment and has to bend to the will of the social. There is minimum awareness of rights, while whistleblowers are few and faced with insurmountable odds. To add to this, previous cycles of MGNREGA had brought billions of dollars each year into the micro system under the existing distribution of roles and capitals. This raised the economic stakes considerably and created more opportunities for individuals with any positional or social capital, resulting in the amassing of public funds into countless private fortunes.

For these reasons, misappropriation was a taboo topic and as expected, it was not possible to expect public officers even at the state level to speak about it in publicly recorded conversations such as interviews. When Andhra Pradesh gradually introduced changes in systems and practices, there was as expected substantial resistance from within the organization, what has been called “systemic defiance” at various levels. While the changes introduced by the government could not be formally and publicly denied, they could be and were impeded in significant ways at different levels of governance.

The micro-level public officers could see the new technologies and practices reduce the formal process control they held locally as signing-off authorities and the makers and keepers of accounts. These new practices and systems called for more effort, coordination, learning and knowledge, and did away with manual entries connected to implementation data, fund flow, materials management and disbursement of wages. The e-governance systems necessitated timely creation of data at the village-block level and increased state capacity for oversight, control and tracking of implementation and performance. The increased accountability through financial and operational visibility could also potentially change the distribution of powers and perhaps opportunities at district, block and village levels.

The performance of practices is connected to people. As Barnes (2001, p. 28) puts it, to engage in a practice is to exercise a power. Thus, these changes constituted a significant threat to individual capacities and informal powers exercised by public officials at the micro level. This especially applies to the refining of powers and action guidelines for field-level agents of the government, as this is where a significant amount of misappropriation of public funds was said to take place. Enactment of new systems would displace their role in the shared social hierarchy. These challenges have been outlined succinctly by Mukhopadhyay, Muralidharan, Niehaus, & Sukhtankar (2013) on their policy report on the introduction of smart cards in Andhra Pradesh:

The roll-out has, at times, been impeded by the inadequate involvement of local officials. One explanation is that they have resisted because a perceived loss of power and/or rents stemming from the transition to bio-metric payments. Alternatively, officials may have few incentives to deliver high-quality implementation due to weak oversight and difficulty in holding them responsible in a setting with distributed accountability and responsibility for the program’s success at the local level across various stakeholders with their own interests (p. 6).

The government of Andhra Pradesh itself, in a 2011 circular, also admits to strong resistance from local public governance to new technologies and practices.

Though the policy guidelines are given by this office and necessary support is extended by the district administration, due to inadequate coordination by the mandal (block) level, GP level functionaries, the project implementation and the time lines fixed are suffering (Appendix K, GoAP, 2011, Circular No. 2665/RD-SHG/EBT/2011).

Issues of “systemic defiance” are also outlined in the implementation of other MGNREGS processes such as social audit:

There has been violent resistance from the vested interests threatened with exposure and state support has been uncertain at best.... By contrast, in Andhra Pradesh, instead of mutual ambivalence or hostility, the Mazdoor Kisan Shakti Sangathan (MKSS) and the government are supporting each other to overcome the threshold of systemic defiance to such a radical initiative for transparency and accountability (Shah & Ambasta, 2008).

There is also a critical lack of coordination between multiple tiers of governance both vertically and horizontally in the MGNREGS program that can be considered common to public-sector working and habitus. The central and state governments recognize the agency conflicts and internal struggles for power that exist under these conditions between positions such as district program coordinators (DPC) and program officers (POs):

The program suffered not only from lack of social mobilization of agricultural labourers and work site management issues but also from the usual bureaucratic turf wars and coordination conflicts between Chief Executive Officers of Zilla Parishad and Collectors. (CEGC, 2010, p. 3).

Program strategy: Management systems, practices and artifacts

Fiol and Lyles (1985) enlist a range of outcomes to reflect organizational change and shifts that include new insights and knowledge, new structures, new systems, new actions or a combination of these options. To provide evidence of change in the organization’s structure and systems, or the *social space* as Bourdieu would refer to it, the following discussion first provides an extensive examination of the new structures, systems and practices that gradually get put in place by the GoAP to create a defined program format. I then provide an analysis of how these changes connect to second-order changes in the habitus.

The GoAP's conscious intent has been a key factor that has been translated into visions, strategic plans and objectives connecting state decisions to the shaping of MGNREGS delivery structure and context. Following the program's progress (Appendix K), we see the Andhra Pradesh government gradually developing a much more clarified vision for the MGNREGS program, taking stronger decisions to solidify the direction and strength of its progress. It evolved by investing an unprecedented level of commitment towards strengthening its MGNREGS state-level delivery system, creating stronger control and accountability practices as well as encouraging rural communities towards self-governance and public accountability. Towards this intent, we see the state work towards changing the structure of the field and certain positional powers over the last eight years. We see the amended, removed, and new practices, systems and artifacts supported through steadily introduced policies (Appendix K), rules, and practices in what can be considered a relatively short period of time. Towards public accountability processes, the state is seen increasingly to provide public political, administrative and resource-based support to enforcement of transparency and accountability through its MIS and vigilance wing as well as through non-governmental agencies such as SSAAT and APNA working at the micro village level.

These efforts point to the GoAP's learning and realization that meso state governance and accountability goals have to be aligned with sociopolitical context at the local, if a reframing of the social has to be accomplished. Such shifts can no longer be considered solely external and constraining, but also individual and internal (Rose, 2001, p. 1). In addition, this setting also provides an appreciation of the non-rationalistic processes through which strategic practices play out in real life. This perspective can be linked to Bourdieu's practice theory in several ways, including the notions that smaller decisions and activities make a larger process (Practice theory); that decisions are a sense-making activity in a complex environment (game, capitals and strategy); that strategy does not emerge fully formed and completely logical but is situated within the contextual environment (habitus); and finally that there is a spatial-temporal dimension to this activity. Of specific interest to this are studies drawing on alternative frameworks to connect MCS and strategic change (Simons, 1990; Chapman, 2005; Henri, 2006; Davila 2005).

To outline these connections in more detail:

- First, the government communications provide a measure of the conscious will of the state – the due process, effort, time and resources it took for the GoAP to accomplish program goals. Management accounting practices and management control systems enlisted by the state in these conditions can also be seen to be a gradual process extending over a period of time and requiring significant state vision and effort. Given the habitus of the public sector, each aspect of the

establishment of new processes, systems and artifacts can be seen to be supported by the issue of the detailed and extensive government guidelines, rules, supporting orders and instructions, sometimes spread over multiple years (Appendix A). These systems and practices are included in the “structures of intentionality” (Ahrens & Chapman, 2007) that shape underlying notions of habitus and accountability and are also shaped back in turn.

- Second, keeping the above outlined elements of structure, controls, culture and resources in mind I also argue that Andhra Pradesh’s MGNREGS strategy did not start out as a rationalistic, pre-mapped, controlled and straight-line process (Lindblom, 1958; Quinn, 1980, p. 145). The system as it appears today did not appear fully formed. Its initial series of smaller decisions addressed specific areas of issues. As these decisions interacted with the external contextual environment, common objectives become more established, in time evolving and crystallizing into a larger and more stable formal state strategy. Andhra Pradesh took significant steps to address implementation issues, and these steps were drawn upon by many other states in MGNREGS implementation. These include limiting the role of the elected panchayat President and the organization of rural beneficiaries into labour groups (shrama shakti sanghalu) and creating an alliance with local NGOs (the Andhra Pradesh NGO Alliance or APNA) towards the training (social audit), process education and awareness of beneficiaries.⁴
- Third, formal MCS theoretically consists of the structures and processes that are uniform across an organization. In practice, however, administrative and management control processes can implement quite differently, depending on the way they are drawn upon (Anthony & Govindrajana, 2001, p. 347) by players. Even within an organization, multiple players at various government tiers make different use of the same accounting systems and practices. Thus, implementing a control system in such a large organization as the GoAP can be seen to be far more complicated in practice than in theory (Flamholtz, 1983). Studying such a meso account contributes to our knowledge of the subjective experience of these objective structures. Indeed, as such accounting activity unfolds in MGNREGS, we observe the specific arrangements of people and resources that come to be ordered around it (Ahrens & Chapman, 2006, pp. 99–100) as well as the impact of various socioeconomic and political and interests.

Management control: Systems and practices

⁴ <http://www.civilsocietyonline.com/pages/Details.aspx?606>

This section draws heavily on the GoAP's released state orders, guidelines, memos, rulings and circulars (Appendix K) mined from copious amounts of government communication made available in the public domain. In combination with the interviews and secondary data, these provide a picture of the nature of the program implementation and slow reconstruction and reveals some important insights connected to the program progression. Accounting technologies are increasingly been seen to be a direct and essential part of public change and reform processes (Rahaman, Everett, & Neu, 2007; Preston et al., 1992, 1997). The use of financial and accounting numbers to construct accounts and govern at a distance (Miller & Rose, 1990) features prominently in modern democratic governance. In MGNREGS, the MCS connects governance and control in a temporal space where micro information, entering the system locally, contextually and through multiple points across a vast geographical area is required to achieve both macro and meso structural objectives (Ashmos & Huber, 1987). So, technologies and practices that allow the bridging of such distances and contexts gain even more importance.

Accounting and MCS have been known to play various strategic roles in non-private settings (Preston, Coopers, & Coombs, 1992), (Covaleski & Dirsmith, 1983), (Langfield-Smith, 1997). Graham (2010) provides one example of strategic policy decisions taken by governments, considered to be in the best interests of stakeholders, implemented through accounting practices. Langfield-Smith (1997) attests to a lack of our understanding of accounting in strategy. Lastly, Chapman (2005) argues for an increasingly significant role for MCS in "building and sustaining valuable strategic goals" for organizations in contemporary uncertain conditions (Chapman, 2005, pp. 1–2; Ahrens & Chapman, 2005). Through this lens, one can certainly understand the interest in exploring the role of accounting in formulating and implementing strategy (Chenhall, 2005, p. 10), its connection to organizational strategy and the design of MCS.

Andhra Pradesh has gone one step ahead in MGNREGS, creating and testing innovative solutions and making efforts to have program data more available and accessible towards public accountability. In the context of India's public sector environment, this is by no means a small feat. The centre is encouraging various states to share program best practices and learn from each other's successes but that is the limit of their influence and facilitation. The centre cannot command states to do so.

Rural Development Minister Jairam Ramesh has asked states to adopt two initiatives taken by Andhra Pradesh "to help secure entitlements for MGNREGA wage seekers." These comprise a system to accurately register demand for work, and pin responsibility and compensate workers for delays in paying wages (Economic Times, 2013).

Other states that, like Andhra Pradesh, are also doing relatively better in program implementation have this in common: making state and context-specific resource and implemental changes to program delivery. Andhra Pradesh has invested deeply in e-governance (MCS/MIS) and social audit. The state of Rajasthan, in contrast, does not have a strong social audit practice, as its local population and culture are remarkably different from Andhra Pradesh in terms of education and local structures of power. Instead it has invested in building a sizeable, effective and prolific internal audit department that conducts its own financial and physical audits. This department has proved to be very successful in increasing the level of vigilance, oversight and control over funds disbursement at the micro village level.

Management information system – With a program format such that part of the planning and a major part of implementation, inventory management and fund disbursement happen at the village and block level, it became essential to develop the capacity to capture local data online. Thus, one of the major decisions made early on in program delivery by the GoAP was to move towards building an MIS that could facilitate e-governance. Andhra Pradesh envisioned its information technology (IT) infrastructure and MIS as key strategic investment points for the program MCS to bridge the geographical and organizational gaps between the centre, state, district, blocks and villages.

The period between the years 2006 and 2010 reflects initial interest and investment in processes that would improve IT and the MIS. The GoAP's own state-level MIS system was inadequate to support the program, so it began program investment by going beyond public departments to hire a top private-sector IT company, Tata Consultancy Services (TCS). TCS was tasked to design and maintain a real-time MIS in which the records could be created through an end-to-end IT/MIS system. The MIS was to be a distributed architecture, wherein transactional data could be uploaded into the system through multiple channels at the block and village level. While the process of building and testing this platform began, Andhra Pradesh also initiated efforts towards the training of district and block officials and hiring IT staff to work on the existing EGS system (Appendix K). On a small scale, IT infrastructure investment included hiring computer operators for the block level and making dedicated computers and internet connectivity available to MGNREGS (Appendix K, Circ. No. 477, 2011) at the block level for timely data uploading. At this point in time, the administrative budget of MGNREGA was still at an inadequate 4% of program funds allotted to each state. In Andhra Pradesh, the political wing of the state approved the provision of additional funds towards administrative expenses.

The MIS was constructed and slowly rolled out in phases all over the state. It gradually transformed into an end-to-end live system connected to multiple line departments at the state level. Its real-time information uploading was verifiable, tamper-proof, and could also be tracked in real time. Its automated system had the capacity to generate standardized reports, automatic works and wage lists from e-muster rolls and to manage inventory. It created significant differences in the quality and timing of financial and program reporting from the village level up. The secure system did not allow changes post-project completion, which had formerly been a major weakness, and it could flag delays in the payment cycles. It provided a significant tool for performance analysis at an organizational level and for assigning of accountability at the micro level. This system transformed the state of Andhra Pradesh into a networked organization from the village level to the state across huge geographical distances, facilitating substantial increases in visibility, accuracy, timeliness, transparency and internal and public accountability (The Hindu, 2011).

The government, in partnership with TCS, has established complex management information systems to track and publish (via a public website) information on enrolment of beneficiaries, conversion to Smartcard-enabled payments, and other operational metrics. (Mukhopadhyay, Muralidharan, Niehaus, & Sukhtankar, 2013, p. 5).

The state also began to invest in capacity building practices by recruiting and training personnel to dedicated program capacity at each micro sublevel. In 2010, it initiated more detailed processes and checklists for transparency and accountability processes such as physical verification of muster rolls, payment orders, material payments at the village level by the Vigilance Wing, visits by quality control, setting up of “Flying Squads” (Appendix K, 04.10.2010) and an IT connected grievance call centre. It set up the Andhra Pradesh NGO alliance (APNA) with 253 NGO agencies across 428 blocks with the mandate of ensuring transparency and a grievance redressal system where NGOs could play a strong role in protecting citizen interests. GoAP also instituted a whistleblowing practice to report identity fraud (Appendix K, Cir. No. 1453, 19 October 2010)

Fund and cash management systems and technologies – In 2009, the GoAP took the initial steps towards streamlining its fund and cash management systems. Andhra Pradesh decided to be the first state in India to test an electronic fund management system for the program that was first developed and used in Andhra Pradesh as a part of the GoAP to move towards e-Governance. It introduced the first version of its new a central electronic fund management system. The planning and setting of financial objectives for the program require information on fund availability and utilization. However as the CFO at the GoAP points out, with the legacy system funds would get transferred from centre to district and block coffers only to sit

there. Also the multiple levels of transfers starting from the central coffers down to the village level faces multiple issues of transfer costs, time lag as well as problem in tracking pilferages and misappropriations. It was adopted in a phased manner over 2013 and 2014 for the express purpose of fund management. It meant that funds would not sit unutilized at the district and block bank accounts.

Yeah, we have a very fine idea – a system, eFMS, electronic fund management system. We keep entire funds received from the government of Andhra Pradesh in a saving account at a bank called SBH, and all program-implementing offices at district [and] block level access those funds online through CBS system, central banking services. All transfers are electronic through CBS. The block level generates a fund request with details of the wage seeker, work done, amount entitled to and bank account it has to go [to] and its bank code (CFO, MGNREGS, Andhra Pradesh, interview)

It began the process of negotiating with banks to use their payment gateways and local infrastructure for the wages to reach the bank and post office accounts of the rural beneficiaries directly. This meant that funds would not have to be transferred manually to each level of office before making their way to the village level and the beneficiary. The implementing officers at the block level send one single fund transfer request containing information about work done, wages earned and code of the bank account to which the funds have to be transferred. Several checks are built into the system. For example, for wages, not more than 100 days of wages can be drawn; more than the approved wage rate cannot be withdrawn; wages cannot be drawn for works other than those identified and approved by the Act; and finally, funds cannot be drawn for anything else besides wages. Separately from the e-FMS system, funds are withdrawn for wages, material and administrative costs. This also reconciles the various categories of funds with the block level.

We can now look at average wage rates across different types of works, and apply the knowledge to improve wage rates in pockets where it's not healthy (Director, NREGS-AP, n.d.).

Over the past few months the system has enabled AP to improve wage rates in Telangana districts from around Rs. 30–40 per hour to around Rs. 80 per hour by identifying relevant projects and assigning them accordingly.

Linked to this were systems aimed towards such a cash management system which is connected to the electronic or biometric payments systems at the micro village level. This required an operational model that allowed wages to reach the bank accounts of beneficiaries without allowing intermediaries access. This

system leveraged available payment gateways such as the Aadhaar payment bridge (APB) and core banking solutions provided by public-sector banks. But since villages in rural India would typically not have access to banks, biometric systems were introduced to support the last stretch of the funds reaching beneficiaries. In 2012, it initiated the smart card system so that wages could be delivered in cash to beneficiaries. Processes were launched to hire customer service providers (CSP) who were to connect the bank to the villages. CSPs used point-of-service (POS) for authentication at the villages they visited and wages could be withdrawn through these portable machines, thus setting up a micro local banking infrastructure. The government communications shows the number of steps required to build the CSP force. Circulars and memos reflect not only the hiring process but also subsequent rules that prevent the appointment of family members of key players as local CSP to avert nexus formation.

The changes brought about in shortening the process lifecycle can be seen to be reflected in the following statements:

A major complaint from all over India is of delays and corruption in payment of fair wages under NREGA. By contrast, labour payments in Andhra Pradesh are increasingly being made within a week of completion of the previous week's work. How does this happen? By the last (sixth) day in a week's work, the measurement sheets and muster rolls of the entire week are closed and reach the mandal (block) computer centre. The next day, the muster data are fed into the computer. On day eight, the pay order is generated by the computer and the cheques are prepared. By day ten, these cheques are deposited into the post office accounts of workers. The next day, cash is conveyed to the post office, so that on days 12 and 13, workers are able to access their wages from their accounts. All payments to labour are made only through these accounts; there are no payments in cash (The Hindu, 2008).

Andhra Pradesh linked these systems to other supporting technologies. In 2010, it initiated the first step towards an "own your mobile" e-MMS scheme (Appendix K, Cir. No. 555, 21 December 2010). It started to invest into availability of mobile phones and mobile technology as an alternative means for data uploading at the village and block level (Appendix K, Cir. No. 555, 30 August 2011). By 2010–11, the GoAP initiated the implementation of biometric and GPS-based e-MMS (Appendix K, Cir. No. 556, 21 September 2011). It then linked the e-MMS to the pay order generation (Appendix K, Cir.555, dated 16.07.2011). In 2015, the GoAP initiated an electronic muster verification system (e-MVS) that verified musters daily and made information available online to the GoAP. In 2014, the GoAP ruled that mandatory

uploading of muster attendance is required and is to be linked to pay-order generation (Appendix K, Cir. No. 555, 09 July 2014).

Extensive computerization of the entire scheme has been done to facilitate availability and accessibility of information up to the individual wage seeker level merely by the click of the mouse. All stages of NREGA work, from registration of workers to issue of job cards, preparation of work estimates, muster rolls and payments to workers have been computerized. The bitter experiences of Andhra Pradesh in [its] Food-for-Work Program prompted the government to take comprehensive measures in digitalizing all the records ranging from vouchers, bills to pay orders which are available for scrutiny (Reddy, NIRD, 2013, pp. 107–109).

Resources and capacity building – Of the three funding categories that come from the centre – finance, operational and administrative – the state governments were initially allowed to put only 4% towards administration of the program. This had to cover expenses towards training, technical field experts, block-level data entry operators, accountant and monitoring and evaluation officers, social audit, vehicles, cellphones and grievance centres, to name just a few items. As the CFO of Andhra Pradesh mentions, 4% was not nearly enough to support efficient implementation. Effective training, control, oversight and accountability measures were to be put in place. The ruling party of Andhra Pradesh supported this and made some key decisions. First, it sanctioned additional funds from state coffers towards the administrative expenses of MGNREGS. No other social services program in Andhra Pradesh or any other state had this support. Second, in the meantime, the political and administrative wings lobbied the central government to increase the allowable administrative expenses limit from 4% to 6%. Eventually, the central government increased the administrative expense limit to 6% towards “[s]trengthening professional support for transparency and accountability in the NREG Act” (MoRD, 2007).

The state started off in 2007 by focusing on capital expenditure and investments into rural connectivity and the building of all-weather roads to rural areas (Appendix A). It gradually invested in increasing number of vehicles available for inspections (Appendix A, Cir. No. 1740, 2 February 2008). In the state of Uttar Pradesh, lack of vehicles had been cited as a key issue impacting a block development officer’s (BDO) micro-level vigilance and control. Other areas of capital expenditures included block-level office buildings (Appendix K, Cir. No. 39, 20 October 2011), rural connectivity (Appendix K, GO. No. 271, 08 September 2009), computers and cellphones. At each block mandal, a cluster of 25 or so villages, there was a mandal computer centre (MCC) manned by two computer operators. At the district level, there is a departmental computer centre (DCC) for each cluster of blocks. With the extra allocation of funding towards

administrative expenses, the administrative wing made investments into the hiring of additional dedicated program, service and technical staff to reduce data uploading bottlenecks. This increase was also passed onto SSAAT towards expanding its social audit practice.

MGNREGS's capacity building can be seen through two specific sides, namely organizational and individual:

... for organizations, it relates to the whole gamut of governance, administration (including human resources, financial management, and legal matters), business processes, program development, evaluation, and policy changes for innovation. For individuals, capacity building refers to excellence in individual performance, leadership development, socializing managerial values, technical skills, training opportunities, organizing abilities, and other areas of personal and professional development that includes sensitivity to values of equity, participation and inclusion. Thus, individual empowerment eventually needs to result in the "communitization of capacities," especially marginalized and socially excluded groups in the society (MoRD, n.d.).

Andhra Pradesh is one of the few states that established a concurrent personnel force dedicated to this program. As can be seen in Appendix K that provides a relative short list of GoAP circulars, orders, guidelines and rules, this is tremendous accomplishment that required intensive effort, coordination and resources and went a long way towards the effectiveness of the program implementation. Though the centre has formal training guidelines, rules and checklists for all states, the GoAP encouraged the implementation of large-scale training and sensitizing of employees at multiple tiers, including:

- block development officers and village Secretaries;
- engineers at the block and district level;
- IT personnel at the block and district level;
- accounts personnel at the block and district level;
- training of trainers (TOT);
- mates and field assistants at the block and village levels; and
- grievance redressal coordinators at the district level.

The GoAP released its own state guidelines focusing on capacity building activity, and created an administrative section devoted to capacity building not only within the organization but also for rural citizens. It invested in advertising, wall painting, village criers, village plays, and CBOs as well as SSAAT to increase levels of access, knowledge and awareness. SSAAT and the APNA alliance of NGOs were also

a part of training of public officers at the local level. SSAAT's larger focus was on the recruiting and training of local youth who were a part of the social audit process and are sent to villages other than their own to conduct a due diligence of the process and produce a final report. SSAAT also trains its micro-level staff that conducts these training and connected processes. These staff also send their own reports to the agency head office.

Andhra Pradesh is also one of the only states to introduce a significant structural change in program roles, limiting the role of the elected panchayat President in MGNREGS. This has traditionally been associated with strong economic, political and social capital and issues of agency and illegal nexus at the micro level. Instead it innovated to distribute such traditional social power through the creation of labour groups called "shrama shakti sanghalu" or SSS that worked and shared as a team. It invested in recruiting experienced professional to set up SSAAT, initially on a very small scale and then with more funds and extensive political freedom to work and innovate in the field. For the state MCS, these changes collate into a set of program systems and practices that create favourable conditions towards achieving its program objectives.

Reporting and transparency

Enforcement is a key weapon of change at the meso and micro levels. The mere presence of codified formal systems does not translate into achieving organizational objectives without effective implementation of these systems and practices into the internal workings. Aucoin & Heintzman (2000, p. 244) outline three purposes of public sector accountability – control of abuse and misuse of public authority, the effective use of public resources in line with public sector values, and finally encouragement and promotion of continuous learning in public governance and management. The GoAP's solution for achieving this is a combination of rules, oversight, structure, and leadership. An important element of management control practice is that managers of an organization influence its other members towards reaching organizational goals and objectives through planning, strategizing, implementing, communicating, evaluating and influencing (Anthony & Vijay, 2007, p. 7).

Though the MIS is gradually providing increased capacity to record, collate, compare, analyze and track, the role of oversight and vigilance cannot be overemphasized, given the agency problems at block and village levels. It may be difficult to track all elements of reporting, control and transparency efforts of this vast program in this subsection but at the state level, it includes transparency and access to timely and accurate information towards efficient planning, budgeting, inventory management, implementation, performance evaluation and control. For the district, block and village public system it translates into higher levels of financial, operational and positional accountability. At the village level, it includes an extensive

system of checks and balances that create much needed oversight, public accountability and knowledge creation.

As government communication reflects (Appendix K, Cir. No. 3479, 24 June 2013), a constant stream of government-issued instructions includes measures such as the initiation of disciplinary action against those mates involved in embezzlement of funds and deviation of the program provisions, guidelines for the performance of the senior mate, a publicly contracted overseer at the village works level (Appendix K, Cir. No. 4779, 21 April 2014) and the duty to produce and submit relevant records to the quality control team during verification (Appendix K, Cir. No. 188, 5 February 2014). The initial 2008 guidelines were supplemented by a second, more detailed set of social audit rules in 2009.

The village secretary and assistant block officer, block officers, technical assistant, engineers and other such public representatives submit program progress documents and reports on which they personally have to sign off and for which they are responsible. At the block level, there are monthly submissions of financial progress reports (Appendices C, D, E) that keep track of funds transferred to each block, expenditure on works, materials, publicity and awareness, and social audit, culminating in funds available for that month for that block. This is then collated across all 13,097 villages, 661 blocks and 13 districts (Appendices C, D, E, F). Each block keeps an account of the villages under it, each district oversees the block offices under it and the GoAP State controls these tiers through information that comes from each level, the reports generated by the MIS and the information produced by various audit and organizations and public oversight practices. There are performance evaluation reports based on block and districts and the state conducts regular meetings with the district program coordinators (DPCs).

There is also a monthly reconciliation of funds. The MIS has modules for material management and program budget, which can be used to obtain current information. Towards transparency and accountability, there are also a series of processes at the ground level for physical verification of muster rolls, measurements of works done by engineers and assistant engineers, wage pay orders, use of state resources such as vehicles, grievances and action taken records through district checks, state-level monitors (SLM), audit teams, flying squad audit teams, and social audit teams (Appendix K, Proc. 452, 2 October 2010).

Bureaucrats and government officials involved with the project say the software solution has helped them nail the issues of corruption and lack of transparency very effectively. Moreover, an intelligent software platform also helps the officials work towards improving the average wage rates. Since Andhra Pradesh is able to track the progress of work through an automated system,

the workers are paid based on amount of work they complete, independent of the number of hours they put in (Director, NREGS-AP, Economic Times, 2009).

Aside from regular audit practices, the state has also put together teams of experts called *flying squads*. These teams conduct surprise audit as well as regular financial and audit teams along with state-level monitors who visit and physically verify implementation details. The block and district level hold open complaint days, to which villagers come from far and wide to report corrupt practices and complaints, bypassing traditional dominating structures at the village level. The setting up of an anonymous online telephone line for complaints and the work of the vigilance wing have contributed to the relative success of the GoAP in the enforcement of program guidelines and rules in Andhra Pradesh. A combination of these practices creates transparency and accountability in the process. There is a clearer assigning of responsibility and those found to misuse their positional power are found and held to account.

Social audit – The state of Andhra Pradesh has garnered considerable acclaim and national prominence for the success of its social audit practice:

The credit for this must, of course, go to the state government that has set up a separate unit exclusively for social audit, which enjoys great freedom of action. The work of this remarkable unit of dedicated people has culminated in the truly historic rules recently passed by the Andhra Pradesh cabinet that will go a long way in institutionalizing social audit. These rules draw upon experience in the state over the last two years (The Hindu, 2008).

The aim has been to create a citizen-based, bottom-up works and accountability system that in time transfers power to the poor, uneducated and powerless. Interviews with the Joint Director and other members of the group at a micro level describe not only a slow journey to present conditions but also a number of problems in terms of powerful local agents as well as issues of resources and training and of resistance and safety. The bulk of the work has been towards building structure and activities that constitute the audit, increasing its rural reach, and gathering the trust of citizens through performance and results. In terms of developing transparency and public accountability, the system involves rural youth in order to create long-term changes – sustainable changes – to the local distribution of power. The audit begins with the filing of applicants for MGNREGS records by the district resources personnel (DRP) at least a fortnight before social audit begins. The DRP recruit the village social auditors (VSAs), educated local youth from villages. These individuals are trained to verify all important information including financial and operational data, expenditure and materials registers, muster rolls and wages disbursed.

The audit process requires a physical verification of work sites and works accomplished and a door-to-door check to verify validity of job cards, registers, wages and all other relevant documents, as well as noting issues and complaints. The social audit process culminates in a massive public meeting. The social audit village-level gram sabha is attended by rural citizens, elected representatives, block and district representatives, senior government officials, and the media. The social audit report compiled by the VSAs is read out. Various concerns are outlined with the testimony of affected beneficiaries and officials have to respond to such complaints and questions. The meeting also takes disciplinary actions or sets out what needs to be done. The resultant *Action Taken report* has to be submitted to the program officer and the gram sabha within one month and issues are asked and answered (The Hindu, 2008).

Once these social audits are concluded, these individuals take the resultant experience, knowledge and awareness back to their own village. They act as advocates of public oversight, helping to override traditional social hierarchical relationships of domination at the village level. They are looked up to by peers, elders and families, and they encourage their fellow villagers to speak up in gram sabhas, ask questions and register complaints about irregularities in both the wages they receive and the work done around the village. Other states have attempted to transplant some part of this social audit model but did so only piecemeal. Some did not get political support and many others did not see fit to invest as much time, effort and funds in involving rural citizens in their audit; therein lies a major error, say experts (Director, SSAAT, interview).

Mechanisms of strategic control and accountability

i. Control and accountability through organizational routines

The literature on organizations has attached significance to the process of coordinating people and organizational activities. Organizational routines form an important part of this process (Cyert & March, 1963). Feldman & Rafaeli (2002) argue that organizational routines provide the means to make connections and construct shared understandings that speak to which operational actions are considered acceptable in certain instances. When such understandings are maintained and transmitted so that they may endure, they create the organizational ability to coordinate and adapt; Bourdieu's writings on habitus and its perpetuation is not very far from these arguments, although he focuses on the social and the individual.

The combination of stringent requirements and stronger oversight, the sets of activities connected to each step of the program implementation were slowly instituted into the organizational and social routines. A real-time MIS and performance management connected to such routines also helped to further establish

newer understandings connected to operational goals and a decrease in positional and social power earlier held by public officials and elected representatives. Hearings, departmental investigations and other methods of recourse helped to establish knowledge, strength and legitimacy of newer processes routines connected to MGNREGS.

ii. Control and accountability through scrutiny of inputs: Program artifacts

The construction of accounting and administrative artifacts brought change in the set of activities that made up processes. The newer cycles of work estimation and construction of labour budget, works implementation, fund disbursement, reporting and control mechanisms and social audit have slowly become a regular feature. These newer practices and artifacts have populated the MGNREGS program space in Andhra Pradesh and become a part of the patterns of changes initiated by the GoAP and newer perceptions absorbed by the actors.

As a part of the changes initiated, many accounting and program artifacts were amended. At the block level, some forms were made redundant, while more paperwork was added elsewhere to create tools for better recording, reporting and visibility. Social audit reports, job cards, village-level registers and wall paintings of project financials all added to visibility and control on the organizational side and acted as a means to better understanding, learning, discussions and citizen-based accountability at the village level. These artifacts play a key role in systematizing the organizational hierarchy and synthesizing new notions of accountability in MGNREGS. They have slowly become integrated and embedded into standard procedures and the program's objective structures (Langfield-Smith, 1997, p. 208).

The system, which is web enabled, allows users ... to sift through entire data including number of job cards issued across 22 districts and almost 21,857 village mandals, and identify the loopholes for addressing inefficiencies – just like a sophisticated enterprise resource planning (ERP) software used by many corporates (Director, NREGS-AP, Economic Times, 2009).

Interviews with block officers present an increased awareness of the value of process-based training and knowledge. With these officers, the public articulation of such interests has become deeply inculcated at all level of employees such that words and phrases found to be used in interviews by public employees by state, district, block and village officials were many times almost identical. At the micro level specifically, employees seem to have aligned their perception, concerns and interest to the successful production of demanded artifacts and practices without a strong voicing of their effectiveness. The level of technical and financial information displayed by each player in the field is quite high. The employees reflect a certain

sense of institutionalization and syncing of habitus as far as the public face of the program vision, objectives and rules are concerned. In fact, it came as a surprise to hear village-level government employees talking the same language as the GoAP's NREGS CFO. There is little confusion in the diffusion of the state vision and all players seem more than willing to publicly play the MCS and increased transparency.

iii. Control and accountability through scrutiny of outputs: Managerial culture, responsibility and performance management

Different types of accountabilities are known to produce different types of self and others (Roberts, 1991). To follow the MGNREGS change process, the meso governance in a decentralized governance system has the capacity to make allocation and control decision most suited to its specific conditions. In turn, decisions about resource allocation, governance, recording and accountability at the village level rest on the shoulders of a democratically elected council who are considered most efficient and effective in translating local needs and demands (Denters, 2011, p. 317).

In MGNREGA an increasingly codified and formal nature of the management controls and accountability practices is visible in the increased precision of systems, processes and artifacts. The dominant state government relies on its employees to communicate and diffuse not only its vision but also the status of its program and its MCS, representing a unified public interest in the success of the program. The knowing and articulation of such interest is valued by the major player, the state government, and is evident in most conversations with employees at the micro level.

A single version of truth is what makes the difference, and that's where we have benefited immensely from this software solution (Director, NREGS-AP, Economic Times, 2009)

From the state side, the MIS and the overall administrative elements of MCS were slowly rebuilt towards assessing the objectives of the social service program. Andhra Pradesh's newer public rhetoric and internal expectations reflects its strong position on both inefficiency and resistance. As the state perspective and thinking on the MGNREGS program has changed, it has enlisted various management control mechanisms to enforce and diffuse its vision of accountability down the hierarchical line. As described above, the GoAP has taken significant steps towards transparency and identifying of local responsibility and introducing an improved MCS that employs a robust MIS with modules devoted to fund and cash management, materials management, labour budget, social audit and performance evaluation. The government circulars, memorandums and orders introducing these new elements also give us strong indication of the change in the distribution of capitals contributed to by the GoAP (Appendix K).

In essence it built a system in which performance became more visible at the micro level. This visibility created the potential of performance measurement and management could now be conducted at the state level. The state settled clear timelines for the block and program officers on a weekly basis, creating new modes of answerability, associating transparency and responsibility with accountability (Lindkvist & Llewellyn, 2003). More than the hierarchical power specific to public governance, the new systems and practices demand positional and individual accountability that created performance measurement indicators.

The Andhra Pradesh government has made clear that officials responsible for delays will be penalized. The guilty official has to bear the cost of compensating the affected workers. The online software ... makes it possible to pinpoint the exact stage where the delay takes place and the official responsible for it.... To discourage holdups, the compensation due to the worker is deducted from the official's salary. The state has put out clear timelines for each function and official (Goswami, 2013).

As external structures connected to practices change, so did the internal perceptions and expression of accountability (Bourdieu, 1989, p. 19). On a deeper organizational level, we also see a substantial change in the habitus associated with accountability and accounting at meso and micro levels. In his discussion on the creation of structures, practices and habitus, Bourdieu outlines that the “inculcation” and institutionalization of structures (and habitus) include elements of express and explicit communication (including written and oral communication, rites, and practices) that take a set of daily activities and logics and convert them into principles and underlying understandings over time (Bourdieu, 1977, pp. 19–20). This agrees with “collective rhythm” (Bourdieu, 1977, p. 163), strongly reinforced by and within the group not only in terms of “symbolic order,” temporal form, or spatial structures for external representation, but also because this is how the group and individuals within it see themselves.

At the organizational level, these accounting and accountability system qualities allow changes in process and understandings to accumulate, building what can also be called “organizational memory” (CFO, NREGS-AP, interview). This is the data and knowledge accumulated from experiential working and conscious active learning, passed on to newer employees through activities such as socialization, training and construction of accounting and administrative artifacts. As Bourdieu notes, strategy is not one-way or deterministic and he cautions against a purely intentional view of the field (Bourdieu & Wacquant, 1992, pp. 9, 25) holding the social to be “a mere aggregate of individual strategies and acts of classifications”

(p. 9). Organization memory is in line with the conscious and unconscious learning processes also associated with building or shifting of a habitus.

A field's struggles and adjustments in habitus over time are connected to changes in an established order (Bourdieu & Wacquant, 1992, p. 13) and attached "categories of perception" (pp. 12–14). In line with this, as the implementation cycles continued, public employees between meso and micro levels came to realize that the state government was serious about the new framework, that older practices and ways of doing were no longer acceptable, and that transgression bore the risk of being penalized. A slow transformation of traditional socio-organizational hierarchical relationships, at least in the context of MGNREGS, can be observed.

A key enabling factor has been the commitment of top-ranking government officials to develop, monitor, and improve the Smartcard program on an ongoing basis. Indeed, the degree of high-level support in AP has proven essential in generating strong program outcomes. In addition, GoAP has shown unparalleled commitment to creating a transparent and accountable roll-out process (Mukhopadhyay, Muralidharan, Niehaus, & Sukhtankar, 2013, p. 5).

As representatives of one of the states performing well in this program, Andhra Pradesh's officers at most levels exhibit great personal pride in how the program has morphed and developed over the past decade, as well as in their role in these accomplishments. Changes in structure, processes and practices in Andhra Pradesh are also brought up frequently in interviews by the CFO and other state-level officers. The centre's and the state's interests in the program are also frequently and repeatedly presented in interviews through the use of phrases such as "social security," "participation" and "transparency" in interviews as well as in reports. These interests are supported by strategic focus terms, new structures, systems and practices, voiced through elements such as "reporting," "accuracy" and "timeliness" of program information and "capacity." The public sector employees who form the multiple layers between meso and micro levels also voice the same state interests, verbatim, at every level between the state and the village. Personal views or specific personal interests did not find any expression in the interviews. One might infer that such interests represent employees' public position and what is valued by the most powerful player, the state administration. One might also infer that voicing personal interest in this program may not be seen as acceptable or legitimate given their official positions.

The presence of the primary state discourse at each governance level interviews not only points to a strong diffusion of the state vision and strategy down the line to the micro level, but is also a measure of the state's

current capital built up at the meso and micro levels. In many respects this can be considered progress in a sociopolitical setting where public officers at the meso and micro level typically play lip service to the state vision, objectives and policy, knowing that in practice there are no provisions to hold them accountable. Additionally, public officers occupy public office for a term and may then be transferred. This speaks not only to maintaining a constant public face in terms of program vision and communication in progress but also to the CFO of NREGS's insistent focus on *organizational memory*, wherein practices, processes and, through them, visions, objectives and communication are maintained even though officers might be transferred out at completion of term.

iv. Control and vigilance: Citizen-driven accountability

A key element of MGNREGS is the involvement of rural citizens in the local governance and accountability process. The practice of social audit is the pivotal focal point for citizen-based accountability. Engaging an information and communication technologies (ICT) strategy, GoAP invested in supporting micro program implementation and accountability through practices such as wall-writing and advertising, education and learning, building of local work groups and a strong public grievance redressal system. Formal recording and tracking of complaints and their investigations took place at the district and state levels, and mechanisms such as online reporting of weekly work requests and weekly complaint days occurred at the district level, to override entrenched local power structures at the village and block levels. These would otherwise have ensured that a rural citizen with no capital and power could not raise his voice to ask for an account from other stakeholders. The public employees assessed as guilty were dealt with in a firm and consistent manner and they learned that their actions had organizational and public visibility and oversight.

NGOs, CBOs and other community-based organizations were important actors in this change process as they worked towards familiarizing villagers with processes such as demand of work, wages earned and managing of one's bank account. Limits to the role of the village panchayat President as well as increased individual and group awareness and learning associated with both financial and process aspects contributed to the changes in contextual conditions at the village level. Information sharing, observing the results of certain processes, and added newer realizations to the habitus of rural citizens can be observed. Local governance officials are now facing accountability from citizens as well. And this is significant not only because it represents a significant shift in village capitals but also because of the proximity of these citizens to the work done by micro players. This point supports Bourdieu's thought that the social is more than an aggregate of individual or group strategies and that traditions do not emerge fully formed but are shared and reproduced understandings. More on this level of analysis is included in the next chapter.

Routines and density of artifacts

The doing of practices can itself be self-organizing (Schatzki, Knorr-Cetina, & Von Savigny, 2001), with accountability becoming a continuous process. On the level of individual employees, the production of such artifacts affects the nature of the organizational social space and cognitive and mental structures of individual players. Artifacts such as financial reports, performance measurement reports and bank reconciliation statements impact not only other artifacts but also the capitals of those who construct them and the ordering of the field (Neu, 2006). The nature of power held by a village Secretary, for example in her role of demand estimation, changes dramatically with stricter oversight towards performance measurement under threat of penalties. This process, as a part of a larger practice of accountability, produced newer patterns of perceptions connected to interactions and localized notions of accountability (Goddard, 2004). It plays an important part in the perpetuating of patterns that gradually become a part not only of individual but also of organizational habitus.

On an organizational level, interconnected activities and the artifacts specific to a practice become integrated into the system of the organizational framework and routine (Cyert & March, 1963). They represent and store shared experiences, solidifying positional powers of construction, account, signing and record maintenance. To give an example, at the block office, the Program Officer is responsible for consolidation of village budgets and works with the computer operator, the village secretary and the Intermediate Panchayat to deliver the consolidated labour budget to the district level by a certain date. Each of these players in turn have their own performance measurements tied to the timely production of such information, which is available online to the state government at any time. This construction instills and diffuses new elements of the organizational habitus in terms of what is considered valued, acceptable and normal.

Engagement in social contexts involves a dual process of meaning making. On the one hand, we engage directly in activities, conversations, reflections, and other forms of personal participation in social life. On the other hand, we produce physical and conceptual artefacts – words, tools, concepts, methods, stories, documents, links to resources, and other forms of reification – that reflect our shared experience and around which we organise our participation (Wenger, 2010, p. 180).

The practices, some of which are outlined below, can be broken down into a series of smaller activities interspersed by the generation and consumption of extensive accounting, financial and administrative

artifacts. The reliance on formalized codification and calculations is an entrenched element of the existing dominant public sector habitus wherein every policy, plan, guideline, action and decision is put on paper or e-mail and authorized through signatures. The value of documentary codification is physically evident in the sheer quantity of documents and reports seen in public offices and referenced in interviews. At the state and district offices, documents can be seen piled not only on the work desks of most officers but also in cupboards, on bookshelves and even on the floors. Conversations with public officers points to the understanding that any “meaningful” public activity must be supported by physical proof in the form of documents, letters and e-mails. However, the importance of the power associated with signing off on program documents is strongly embedded in the field. Its specific distribution presents a picture of the program’s reporting structure, reporting requirements and valued capitals.

One would expect such physical documents and artifacts to be representative of the interests of state and local offices. However, in traditional MGNREGS public settings, where formal state interest and informal local interests do not match, accounting artifacts such as financial reporting, budgeting and works records largely present nominal data and accountability and represent dominant local interests. Originating from a block or district office, these documents meander their way to the state office without fear of reprisal. Value seems to be associated only with the meeting of the codification standards and not the quality or timeliness of information. If one were to take part in a conversation with a micro-level officer, one would see the systematic denial that current systems were inefficient or that information submitted may not have been timely, complete, or useful to the state government and MGNREGS. In their opinion, they were delivering everything for which they were asked as public officers.

The state strategy is not specifically towards increased codification, but rather towards stricter financial and operational calculations and oversights that uncover and make visible the underlying web of powers and connections. During the first few years, the GoAP seemed to attempt to improve reporting and oversight by increasing document intensiveness. However, at some point in this process the state changed its direction and began to invest more strongly in its IT and MIS for the block and district level. It created an increased need for calculation and visibility in the format, quality and quantity of documentary information and data at the village, block and district levels. At the village office level, where accounting and administrative artifacts are an essential part of the MGNREGS process, there has been no significant change in the registers maintained (job card register, muster roll register, work granted register, materials and cash), but quality of control and oversight over them has increased to ensure accuracy of data entered. As before, these stayed at the village level with copies at the block office. The larger measure of documentary shift can be seen in village-to-block and block-to-district reporting. Discussion with government officers at the block and

district levels brings up two interesting themes, pointing to the idea that density of accounting artifacts produced cannot be linked directly to the quality of accountability.

First, at the block level, it was expressed that the new MIS/IT system had both simplified input in terms of transfer of reporting information and also significantly reduced output time and effort spent in assimilation of paper-based information for manual reporting, record keeping and approval processes at the district level. In many instances the state offices could generate real-time reports from the system once micro information had been uploaded at the block level, relieving the block and district levels of this activity. At this point the impact of this transformation on decrease of corruption and personal interest of public players at the block or village level was not brought up at all.

Second, interestingly, at the village operational level, interviews with development officers and village Secretaries produced accounts of increased workload and paperwork as increasingly *detailed* reporting was added to their roster of responsibilities with the increased functionality of e-governance measures. In comparison, other states that did not have a MGNREGS-dedicated workforce seemed to have fared far worse. Interviews with the Secretaries in the state of Rajasthan produced multiple accounts of duplicate information being produced for reporting requirements of other such social services programs for which they were also responsible. One such officer actually pointed to a package she held in her hands at that moment and said that this was in response to a Right to Information (RTI) request and that it took a substantial amount of time to collate such information, as such requests had lately been arising in numbers. The rise in documentation detail seems to be perceived as connected to reduced efficiency by Secretaries, but the increased use of MIS and other mechanisms of transparency and accountability did not enter this conversation. Given that accountability has improved at both the micro village as well as the block and district levels in Andhra Pradesh, this is an interesting connection between the density of accounting artifacts and micro level accountability.

The habitus as a process

I draw on the accumulation of habitus as a process (Pickle, 2005) to understand the shift as a socializing and learning process that emerges within concrete systems – family, village, and government – and is also generated by this system. Accountability can be seen here as an understanding, a part of the habitus, and it intersects with concrete practices to result in a particular construction and enactment of accountability. To get a deeper understanding of this perception, the reader has to look at practice theory as a dichotomy of structures and human agency where notions of capital and habitus can provide us with a way to analyze the manner in which accounting practices (artifacts and interaction) frame, construct and enact accountability.

As the field goes through resistance and struggles for more economic and symbolic capitals, Bourdieu's relationality is not only reflected in the original distribution but also impacted by strategic actions taken by players as they renegotiate their position and power in the program. At the field level, the manner in which players, like state governments, consume and mobilize or leverage various forms of capitals (and habitus) to function in the program defines the practice-based use of accounting and accountability at the subfield level (Baxter & Chua, 2008, p. 215). In the short term, the practices visualized and framed by the centre strongly affect the capitals and interactions between participants, organizing social and accountability relationships in a specific manner (Bourdieu, 1990b; Chapman & Ahrens, 2004).

Organizations unlike individuals develop and maintain learning systems that not only influence their immediate members but then are transmitted to others by way of organizational histories and norms (Fiol & Lyles, 1985, p. 804).

If habitus is accumulated history, witnessed as a process, then changes in the particular equilibrium in MGNREGS can be seen to emerge slowly and accumulate incrementally over each cycle of program implementation. The adaptation to practice and acquisition of learning, understandings and knowledge cannot be attributed solely either to deliberate steps of strategy or to automotive repetition of activities. Rather, this adaptation comes through the act of putting objective structures and the subjective experience of objective structures through everyday activities. At an individual level this is an "inherited experiential concept" of the field (Hillier & Rooksby, 2005, p. 6) and is reproduced through employee interactions, behaviour and actions as well as employees' understanding of their role and position in the new order. For decades, the public sector officers connected with such social programs at the meso-micro level have functioned through a known and accepted public-sector logic and habitus. This habitus is ultimately derived from an accumulation of how things have been done in past decades, as transmitted and understood through experience, acceptable behaviours and actions passed on from employees, structures and understandings associated with the workings of an organization. Within it, strategic actions available to each agent is defined by the triad of "socially constructed cognitive and motivating structures" (a part of the internalized habitus), the objective organizational structures and the socially defined interests of agents (Bourdieu, 1977, pp. 76–77). They contributed to the micro distribution of capitals, powers and shared meanings at the village, block and district level.

Four elements of Andhra Pradesh's strategy have proven exceptionally successful and have garnered public approval. First, the GoAP's MGNREGS MIS software platform was found to fulfill the requirements of data collection, analysis and report generation (CAG, 2013, p. xi). The Comptroller and Auditor General

(CAG) actually recommends its use by other states. Second, its centralized e-FMS links to a transaction-based MIS. At the state level it allows better fund management and reduces instances of unutilized fund sitting in public bank accounts. At the village level, it is connected to the opening of millions of post office bank accounts into which wages are directly deposited. This is a significant step in terms of cutting out layers of middlemen through which funds passed and were misappropriated. Third, social audit guidelines and innovative practice established by SSAAT for the state have been praised for the effectiveness of their audit framework. Finally, the formation of the SSS, responsible for execution of public works at the village level, has been critical; instead of the gram panchayat, panchayat President or program, mates create changes in the established nexus and improve the functioning of the program at the micro level (CAG, 2013, p. xi).

We see that the workings and understandings associated with the newer elements of the GoAP's MCS have not only shaped the distribution of capital and habitus, but have also changed the symbolic capital at the micro level. Positional capitals with access to operational and financial powers have been harnessed by the MIS system, decreasing their potency and value in the subfield. Locally powerful public players, as well as other players in the field, have gradually seen a change in their role and position in the new order. This leads to the acquiring of a new set of understandings, sensibilities and mental structures that are now essential to be a functioning part of a newer system associated with reporting, transparency and control. So the relationship with organization and context of the MGNREGS MCS in Andhra Pradesh is not singular but bidirectional. In essence, the MCS has influenced the shaping of its own context.

Conclusion: Multi-level practices

Drawing on the multi-level perspective, this chapter has followed MGNREGS from its design stage at the centre to its populating stage at state government offices. This perspective has allowed me to provide an interlinking story that can better reflect an analysis of the factors, connections and dynamics that shape the program from one level and another. Each level adds to the overall analysis, providing a larger and more nuanced canvas of MGNREGS processes and their unfolding over a period of eight years, each layer of stakeholders moulding and shaping the program and passing it to the next level. We also get a more expanded sense of strategies and decisions playing out, shaping the program's wider accounting and accountability practices.

At the second layer of the program, this chapter focused on the program progression and dynamics at the state level. I investigated the state government and ways and manner in which accounting became enlisted in a strategic role at the meso level to give shape and form to a state-level vision of control, visibility and

accountability. This analysis provides insights into the role of accounting in mechanisms of control, exercise of power, and accountability in public sector settings. In MGNREGS, what has been referred to as “social services values” had become overridden by a public sector habitus accepting bribery, misuse of public authority and public resources (Aucoin & Heintzman, 2000). In contrast to the macro level, the struggles at the meso level are not a reflection of multiple and distinct program interests but a clash of formal, informal and illegal interests steeped in the associated habitus. Through its accounting practices, processes and artifacts, the GoAP has attempted to address systemic challenges. So the change processes we see at work in this chapter are efforts of the Andhra Pradesh government towards public reform with its MGNREGA delivery system. Specific elements of the MCS and the MCS as a whole can be seen to have the potential to affect strategic change through choices in control and oversight (Langfield-Smith, 1997). Indeed, away from literature that suggests MCS inhibits innovation and change, these systems can and have been constructed to be flexible and evolving with the potential to affect strategic change through choices in control and oversight (Langfield-Smith, 1997).

Practice is generated through the thought, strategies and actions of stakeholders, and several stakeholders other than the public sector have played an important role in this change process. Multiple cycles of the new systems, practices and artifacts have introduced newer and updated perceptions, understandings, representations, and knowledge. At an individual employee level, through their own experience or that of others around them, a shared understanding gradually emerged of which capitals and powers could be exercised and which could not. This learning is sense-making, gained through the field’s struggle for and resistance to valued capital, and is reflected in the actions of the public employees. Over time, this perception has increasingly embedded itself in the mental schemata and workings of meso- and micro-level public stakeholders. The decrease in the power of local officials has increased the capitals of both the GoAP and rural citizens. In fact, it has created a substantial redistribution and reclaiming of capitals and empowerment at meso and micro levels. The redistribution of capitals at micro levels brought a shift in the individual and group habitus at the village level, and the resulting actions developed into a scenario that combined to overcome numerous governance challenges to create a long-term difference in meso-micro public employees about notions of accountability and common sense associated with the habitus.

Reflecting back on this chapter, one gets a stronger sense of how each level can be a mini-universe with its own set of logics, stakeholders, interests, strategies and outcomes, shaping the design and implementation of the program. It is important to be aware of the fact that none of the levels are isolated or air-tight. Each works with the strategies and outcomes presented from the actions of the previous level, at the same time also adding their own mark.

As these last two analyses demonstrate, the central and state governments are not the only players shaping the program. Stakeholders such as the micro level of governance, rural citizens, NGOs, self-help groups (SHGs), citizen activists and the media all play key roles in shaping program implementation. Next, our analysis follows the program beyond the public-sector settings of the last two chapters to its final destination. At this stage, the program has been designed and diffused by the central government, and received and populated with state-level visions, resources, strategies and policies. It now shifts to the stage of on-the-ground implementation, where it is ready to roll out and reach rural citizens through the meso-micro governance levels of district, block and village. Here I follow and extend analysis of the program from the macro-meso to the meso-micro level, where it presents its own set of processes, systems, logics and progression, providing us another link to understanding the role of accounting in accountability as well as various change processes as they are transcribed and conveyed from one set of stakeholders to another. As a continuation of the exploration of external systems, processes and artifacts in earlier sections, I connect to social and mental sense-making processes and structures to argue that dominant capitals and relationships of power in a field can witness shifts that become internalized and produce actions that gradually become normalized.

Chapter 6: MGNREGS and the Village – Micro Level

Systems of classification are sites of struggle between individuals and groups. Social taxonomies (e.g., “occupation,” “race”) are the result of and at stake in social power relations. It becomes important therefore to consider how language and, more broadly, “symbolic goods” contribute to the reproduction and transformation of structures of domination (Everett, 2002, p. 58).

The previous two chapters have explored the connection between strategic accounting systems, accountability and change processes at an organizational level in MGNREGS. Missing from these accounts are many voices, including various non-public stakeholders that constitute a significantly divergent set of interests. This last analysis chapter follows the progression of the program from the macro and meso to the micro level, exploring the larger role of accounting and accountability and change processes at the village level. It widens the window of perspective and analysis to address potential questions connected to representational bias through its focus on the largest non-public stakeholder in MGNREGA, the rural beneficiaries. These beneficiaries are the fulcrum around which this immense program’s vision, strategy and activity is arranged. However, I do not present this analysis as a comprehensive or exhaustive representation of perspectives on accounting practices and mechanisms of accountability in MGNREGA.

Given the considerable debate around defining the form, function and dimensions of accountability (Ezzamel, Robson, et al., 2007; Goddard, 2005), the relationship between accounting and accountability at the micro level is particularly underexplored. In MGNREGS, both rural program beneficiaries and citizens are envisioned as a key part of MGNREGS accounting and accountability practices and its rights-based structure. Not only do the rural citizens present a different type of interest than previous chapters, but also it is at the micro level that corruption has the strongest negative effect. Given India’s specific economic and sociopolitical settings, the narratives in this chapter provide a better understanding of how larger public practices intersect with village-level interests and the potential of accounting processes as a learning and distributive agent towards micro-level rural-social accountability and emancipation.

Research questions

I examine two connected research questions at the micro level:

1. At a theoretical level, the village is a space where public and non-public sectors, interests and accountabilities, representing various levels of material, political, social and symbolic capitals,

intersect. Against the backdrop of MGNREGS's larger centre/state MCS strategy, how are accounting processes implicated in accountability at the village level?

2. What is the role played by accounting in routines, learning and emancipation at the micro level?

In the first part of this chapter, I briefly revisit some of the literatures of budgeting and social audit, then explore the practices of labour budget construction and social audit at the village level in Andhra Pradesh. I also draw on interviews conducted in three other states, from which additional themes were generated for both analysis and comparison. Some of these themes include the formal (public-sector) elements of limiting the informal (local) powers of key local stakeholders; changes in relationships of accountability between village-level stakeholders; and public data on program performance. These provide additional markers of the slow but steady change witnessed through and due to the MGNREGS process over a period of eight years.

I draw on Bourdieu's theory of practice to provide an analysis of the role of accounting and accountability practices in the social structure of everyday life and culturally constructed aspects of interests (Everett, p. 235). I further connect to literatures on routines and learning to examine the manner in which these practices contribute to a reorganization of distribution of powers and a change in the stakeholders holding such powers/capitals in the context of the micro-level habitus. Pentland & Feldman (2005) offer one perspective on the questions outlined above. They look at routines as consisting of "abstract understandings and specific performances" and artifacts (p. 794). The paper outlines three ways of exploring organizational routines as a unit of analysis. The first way is to study an entire routine as a whole, treating it like a black box. The second way is to focus on specific parts of a practice, while the last way is to study the relationships between various elements of a routine or practice and the processes of change that occur. The study goes on to discuss the importance of exploring internal dynamics and internal structure of routines to understand change. I will use elements of the third way of exploring program practices through the lens of the program's structure and dynamics to unpack the practices at the micro village level and connect to change and learning. This perspective also speaks beautifully to Bourdieu's views on practice theory, field dynamics and struggles contributing to changes in the field and habitus.

The analysis explores the mobilization and integration of accounting and accountability practices into the everyday life of the social, contributing to conversations on the role of accounting and accountability practices in the fight against corruption. I argue that strategic unfolding of such accounting and accounting practices gradually leads to a cumulative increase in individual and group-level learning and knowledge.

Through this, changes in the distribution of capitals affect the power structure at the village level. This also contributes to an underlying shift in the individual and collective parameters of sense making at the village level (Labianca, Gray & Brass, 2000, pp. 235–237). The underlying element marked by such overt change in capitals is the addressing of the power and information asymmetries at the village level, where accounting and accountability practices play a central role. Accompanying such shifts are changes in distribution of capitals (Bourdieu, 1977, 1990), underlying understandings (habitus) and the sociopolitical structure at the micro village level. Village panchayat President's and village Secretary's long-held positions of power and place are being challenged. There remains tremendous scope for improvement, but these changes point to the beginnings of a new order.

Challenges at the micro level

In this sense, we need to understand how interpretive processes, subsequent learning, and transfer of lessons learned combine to enable strategic learning. Such understanding is critical to optimize allocation of organizational resources in a strategic and innovative learning environment (Thomas, Sussman & Henderson, 2001, p. 332; see also Teece et al., 1997; Kuwanda 1998).

The state government faces significant challenges connected to sociocultural governance and accountability at the micro level, especially in rural villages.

Socioeconomic fundamentals of rural India – Methodology and measures of measuring poverty can differ from study to study. However we can form a general impression. The GOI's socioeconomic census indicates that 75% of citizens earn less than USD \$78 a month, 35% are illiterate, and 28% do not own a phone. But strong changes are also being reflected. A 2014 government report estimates that India's poverty ratio fell from 38.2% to 29.5% between the 2009–10 and 2011–12 cycles, lifting 91.6 million individuals out of poverty (as defined by the World Bank; see Planning Commission, 2014). However, what cannot be ignored in rural India, relying as it does largely on agriculture, is that unequal distribution of productive resources and deep-rooted social relations of dependency exist that have changed little in the decades since India's independence (Aubron, Lehoux, & Lucas, 2015; Deaton & Dreze, 2002). Landless farmers, rural sharecroppers or farmers with a small portion of land have a relationship of dependency upon the landowner class called *zamindars* and upon money lenders, both of which groups are powerful political and social players. Moreover, these rights to resources or lack thereof are passed on from one generation to another with little recourse. This is the nature of the distribution of capitals and work at the village level.

Public officers and indifference to the poor – There is a significant disconnect between governance and implementation, fund disbursement, and accountability processes in underprivileged rural India. There is also a wide variation in how MGNREGS functions in different states. A very famous public statement by the late Prime Minister Rajiv Gandhi is often repeated and quoted: “If central government releases one rupee for poor, only 10 paise (10%) reaches them.”

Official government reports in organizations such as the Planning Commission of India point to other serious issues. The following quote comes from one such official report, and its insights point to rampant social problems connected to the operation of governance and government officers. In the public sector, officers are often more attached to the value and prestige accorded to the office and geographical location to which they are posted. Holders of positions that provide access to field players in the private sectors know that such connections can be converted into economic, political and social capital. Officers posted to poorer geographical areas with ethnic minorities including tribal and aboriginal populations see such postings as a punishment.

Indifference towards the poor is no longer confined to the lower level officials, even the senior officers seem to be apathetic to them. This is reflected in the way IAS officers’ grade their jobs.... Posts in the Industrial and Commercial Departments and the corporations occupy a very high rank. These enable the IAS (Indian Administrative Services) officer to hobnob with industrialists and businessmen with whom he has class affinity. Next in the list would be posts which carry a lot of patronage and influence like a district charge, the Departments of Home, Establishment, Finance, The lowest rank goes to jobs where excellent performance would directly benefit the poorest, such as Tribal and Social Welfare, Revenue Administration, Land Reforms, Urban Slums, Rural Development, This kind of orientation has serious implications. The IAS officer is not so much worried [about] a transfer per se, as ... being transferred to a job which everyone else considers to be an unimportant one.... No one realizes that in the process the adivasis (scheduled castes and tribes in India considered to be amongst the most underprivileged) and people of the backward area get punished for being saddled with an officer who has no interest in continuing there. (Saxena, 2013).

Devolution and panchayati raj: Increase in imbalance of power and capitals

The panchayati raj system has existed from before MGNREGS, and as mentioned earlier comes with a pre-existing set of loopholes and weaknesses. In many states with weaker political and administrative support

for MGNREGS, the devolved program structure, instead of bringing development, has actually further accentuated the imbalance of power and capitals (Saxena, 2013) and increased corruption.

The village and symbolic violence

Micro research connected to GoAP-implanted accounting and accountability practices must be interpreted through sociopolitical and cultural specificity on the ground. It is important to remind the reader here that the habitus held by the various individuals in the social hierarchy is constructed not only from decades and centuries of stratified village life but also from decades of public habitus reflected through implementation of other social services program through the panchayati raj or self-governance system. There was resistance from more than one stakeholder grouping to the new processes when they were tested and implemented. The earlier chapters have looked at visible resistance from local governance and other stakeholders, but there was a strong underlying resistance to change even from the rural villagers.

Amongst the key stakeholders, rural citizens are widely considered to have the lowest levels of control, capital and power in both the program setting and rural social structure. In a patriarchal, agricultural rural India, ideas of citizen-based accountability have been connected to arrangements of social classes at the village levels and these classes' understandings of their place and capital in the structure. Political structure at the village level in terms of elected representatives created an environment in which the powerful benefited by keeping the poor downtrodden. Thus, there was a conflict of interests wherein micro political leaders colluded with public officers to maintain power positions by encouraging the continuation of well-established traditional village hierarchies and structures that favoured the interests of the existing rich and powerful in the village. Through the panchayati raj system, gram sabha and self-governance were already an implemented concept, albeit unsuccessfully at the village level, from prior to MGNREGS initiation. However, levels of program knowledge and awareness among the rural citizens were very low.

This situation, along with existing sociocultural settings, had established a public-local habitus connected to the delivery of such social services program at the village level. The underprivileged rural citizens had next to no traditional symbolic capital or resources to begin with, so they had a clear understanding of their social and economic limitations and the powers held by locally elected representatives, landowners and moneylenders. This was exacerbated by lack of knowledge, awareness, or accountability, and by having no recourse to protest or address wrongdoings, as local government officials were also complicit in this arrangement (NLM interviews 1 and 2). It was a well-established sense-making logic that one could not, from the bottom of the social and economic order, make an enemy of the local rich and powerful. It was not villagers' place to question or raise their voices against those who controlled access to basic necessities

of life, even in the setting of a program such as MGNREGS. Thus, there was also resistance and obstruction at the village level due to villagers trying to save themselves from immediate harm, even though in the longer run they stood to gain the most from the change. This is what Bourdieu calls “symbolic violence” (Bourdieu & Wacquant, 1992, pp. 272–273), wherein the social agents themselves contribute to the violence exercised on them.

Innovative accounting and accountability practices

Accounting in its functional role is seen to have two major roles, providing information for decision making and facilitating control (Jonsson, 2001, p. 522). The first role is said to be connected to alternatives and actions, while the second has been connected to accountability (p. 522). Both of these elements are reflected in the micro design. At the village level, program implementation is connected to several state-initiated multi-level practices and processes with roles for disadvantaged rural citizens. The largest of these are labour-budget construction processes and biannual social audit processes. These are structurally supported by a host of smaller subprocesses that include financial and operational data collection and analysis, creation of management accounting records, banking and fund disbursement processes, complaints, recourse and action-taking processes, and holding of regular gram sabhas. Both these practices could merit a chapter’s worth of analysis but in this dissertation, I discuss both these practices more briefly so as to focus on the multitude of rich data available for analysis towards the research questions of this chapter.

Budgeting practice

Accountability as built into the public sectors of democratic nations is associated with governance, financial efficiency and performance management connected to public and political accountability. Wildavsky’s (1964) seminal work on the political underpinnings of public-sector budgeting has sparked a huge accounting literature. Gray & Jenkins (1993, p. 53) define accountability in the public sector as “an obligation to present an account for, and answer for the execution of responsibilities to those who entrusted those responsibilities. On this obligation depends the allocation of praise and blame, award and sanction, so often seen as the hallmarks of accountability in action.”

MAS and participative budgeting systems have traditionally been widely explored in accounting and organizational literature in specific settings (Ahrens & Chapman, 2004). Devolved budgets were introduced as a new conceptual framework in developed countries such as the United Kingdom (Hamson & Bird, 2011). In keeping with the alternative literature that explores control and budgetary process to showcase more flexible modes of management (Frow et al., 2010), this dissertation makes a distinction between participative budgeting and “collaborative” budgeting and provides a different narrative of budgeting

practice towards understanding interactions that are shaped by the dynamics of power relations (and knowledge). Given India's traditionally marginalized rural voice, this research site allows a contextual investigation into how players interact in this space, as well as entrenched social structures, attitudes and collective action (Medina, 2009), through the platform of accounting as a collaborative technology.

With new public management (NPM) and public and social responsibility (Bracci & Llewellyn, 2012; Spence & Rinaldi, 2012), government departments have witnessed strong changes in environment (Smyth, 2012, p. 230) and regimes of accountability (Roberts, 1991, p. 363). A related strand of this research, the budgeting and accountability literature, is quite established, though strongly attentive to developed-country settings. It answers to vertical and horizontal internal accountability in public organizations. Current research focuses on accountable management (Humphrey, Miller, & Scapens, 1993) and the changing nature of accountability in the government sector in light of new public management approaches (Parker & Gould, 1999) with greater delegation in budgeting (Mayston, 1998; Tooley & Guthrie, 2007) and implementation of government services (Preston, Cooper, & Coombs, 1992; Lapsley, 2008), with some papers exploring developing-nation contexts (Iyoha & Oyerinde, 2010). Devolved budgeting has seen some exploration at the municipal and city government level, largely in the United Kingdom (Llewellyn, 1998; Ezzamel et al., 2007). Of special interest is public accountability, defined by Sinclair (1995) as the "informal but direct accountability to the public, interested community groups and individuals" (p. 225). Connected to this topic are also the participatory and civil engagement models used by the World Bank in their social development work in developing and emerging economies.⁵

In MGNREGS, the labour budget is the major accounting artifact of a lengthy public process at all three levels: the micro village level, the meso state-government level and the macro central-government level. This budget is an expression of the anticipated amount of work demanded as well as the timing for demand of such work (MoRD Operational Guidelines, 2012, p. 49) that includes an assessment of the labour demand; identification of works to meet the estimated labour demand; estimated cost of works and labour; and benefits from employment and asset generation (MoRD Operational Guidelines, 2005, p. 15). Though it is the mandated responsibility of the District Program Coordinator (DPC) at the district level, its construction begins at the gram sabha at the village level. The village household is its basic unit.

6.1.2 Labour Budget (LB) entails planning, approval and funding under MGNREGA. Subsection 6 of Section 14 of the MGNREGA mandates that the District Programme Coordinator (DPC) under

⁵ www.worldbank.org/en/topic/socialdevelopment

MGNREGA shall prepare in the month of December every year, a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district and the plan for engagement of workers in the works covered under the programme (MoRD, Operational Guidelines, 2008, p. 49).

6.1.3 It is mandated that LBs be prepared in accordance with the process prescribed in sections 13 to 16 of MGNREGA. This process is detailed in later parts of this chapter. The DPC has to ensure strict adherence to the principles of bottom-up approach from planning to approval of the selected shelf of projects by each of the Gram Sabhas (GSs) in the district (MoRD, Operational Guidelines, 2008, p. 49).

The first level of budgeting process is the village gram panchayat, responsible for the Annual Development Plan, which involves the assessment of labour demand and construction of a prioritized “shelf of projects” that have technical and administrative approval. The gram panchayat is the crucial implementing agency. It is here that the most important element of this structure and process kicks in, the legislative power granted to the micro village level. It creates the difference between citizens who *may* contribute to the process and citizens who by law, as here, have a *right* to contribute to these decisions.

There is a process for determining the date of a gram sabha, and also for communicating it to the villagers and other stakeholders. On the day of the gram sabha, there is a public meeting at which the participants, along with the panchayat committee or elected members representing the village, decide what works are to be taken up that year and in what priority.⁶ The block and district panchayat can add to this list of works but the gram sabha has the right to accept, amend or reject these additions. The gram sabha can also make a priority list of projects including or excluding these block/district additions. Administrative and technical approval for these projects is given by the janpad panchayat and processed by the village Secretary, who is also responsible for maintaining the muster-roll and keeping track of inventories of labour and materials. Each district has to prepare a shelf of projects, and panchayat raj institutions (PRIs) have a principal role in planning and implementation.

In the gram sabha, they call all the people of the village. [Here] they will read the resolutions about what works the panchayat Secretary and ward members have selected. They will also ask the

⁶ <http://www.thehindu.com/news/national/article3401398.ece>

villagers in the gram sabha, if needed. That will also be included in the list and the list will be ... approved [by] the people (BDO interview).

Every month there is a meeting with ward members. In the gram sabha, ward members will voice the requirements of their area and after that works will be selected. If the funds they have [are] enough in the panchayat fund, then they will do that work. If more funds are required they will send [a request] to the District Collector, through the BDO. In the ward member meeting, they will collect a list of works which becomes the shelf of works (BDO interview).

The labour budget process therefore begins with the government-approved dates for these special gram sabhas. Once the block office and the village council are informed, steps are taken to have this information available to the largely uneducated villagers, such as public drummers, who walk about drumming and make announcements of upcoming special gram sabhas; wall paintings; and information on the village notice board. In some cases educated villagers, village Presidents or volunteers or members of a local NGO could also be a part of this process. In the public hearing that is supposed to include but is not limited to stakeholders such as villagers, program beneficiaries, retired village members who are educated or have travelled beyond the village, the village governance committee, the block-level representative, district-level representatives and others including NGOs and other observers. Either through ward members bringing in work-project recommendations or through a collective public decision on projects that are needed by the village and are a good fit in terms of the number of villagers who have demanded work, the village comes to a decision.

Each village goes through this process to make decisions on a shelf of works and their priority levels, which are converted into a written budget document through a relevant appointed government official such as the Deputy BDO. After being passed by the gram sabha, the labour budget is constructed and approved by the BDO at block level, and forwarded to the Program Officer (PO).

She [the Deputy BDO] is a link between the gram Panchayat, BDO and DRDO. Her sole responsibility is the Labour Budget, as she is the one who calls from the panchayat to give all the works selected. She is the one who talks to the BDO directly. She collects, compiles and with a covering letter submits the Labour Budget to the BDO (Deputy BDO Interview).

Project plans and decisions made by rural citizens in this special gram sabha are largely binding, based on the MGNREG Act. This is meant to grant power to the rural underprivileged not only to receive work but

also to be able to determine which projects to focus on. Once an approved budget comes up from the village/block level, as legislated by NREGA it cannot be turned down. MGNREGA regulation *ensures* that these decisions cannot be overturned by higher authorities, except to conform to the law (MoRD, 2012).

4.4.6 Once all the Gram Panchayat Plans have been received, the PO will scrutinize the GP's Development Plan for its technical feasibility. The Programme Officer will not reject a work proposed by the Gram Panchayat. If the proposal is not within the parameters of the Act, or appears technically unfeasible, the Programme Officer will return it to the Gram Panchayat for it to replace it with a valid proposal (MoRD, Operational Guidelines, 2005, p. 16).

4.4.7 The Intermediate Panchayat will maintain the priority among different works indicated by the Gram Panchayats. It is possible that there may be a need for works that involve more than one Gram Panchayat. Only such works will be included by the Intermediate Panchayat (MoRD, Operational Guidelines, 2008, p. 17).

4.4.8 The District Programme Coordinator will scrutinize the Block plans, examining the appropriateness and adequacy of works in terms of likely demand as well as their technical and financial feasibility...but in doing so, the priorities of the Gram Panchayat and the priorities of inter Gram Panchayat works as indicated in the Block Plan by the Intermediate Panchayats will be maintained (MoRD, Operational Guidelines, 2008, p. 17).

This level of the budget is built with the technical aid of the local development officer who works with the panchayat plan. Though there is a master list of projects from the central government, the gram panchayat at the base level has the right and the responsibility to prepare and approve the list of public-works projects which will be undertaken when work is demanded. Decisions regarding types and duration of works and site selections are discussed and ratified at the village level through the gram sabha. The gram sabha is presided over by the head of the village governance committee (the sarpanch) or the gram panchayat or village President, committee ward members elected by the villagers, and government employees including the technical officer, panchayat Secretary, block development officer (BDO), and other officers (Interview #38).

Social audit practice

Social audit in its primary form was visualized as an accountability mechanism to extend the traditional principles of audit, responsibility and transparency (Owen et al., 2001, p. 83; Medawar, 1976; Sillanpaa,

1998) towards corporate social responsibility. More recently, newer formats of social audit have been diffused through devolved governance and organizations such as the United Nations Development Programme (UNDP). Enlisted in developing countries as a public participatory mechanism (Ansell & Gash, 2008, pp. 544–545; Berthin, 2011) and a monitoring and assessment tool (Ebrahim, 2003; O’Dwyer & Unerman, 2008), social audits involving NGOs have attracted renewed interest (Unerman & O’Dwyer, 2006; Owen et al., 2000). This public social-services sector, with its significant government funding, dramatic rises in service demand, and devolved multi-sector implementation, is under considerable duress (CUPE, 2014), raising crucial questions of accountability (Llewellyn, 1998). However, research focused on delivery of national social services (Smyth, 2012; Ebrahim, 2003), and accountability practices such as social audit within this, remain significantly underexplored (Llewellyn, 1998; Chenhall, Hall, & Smith, 2010).

The social audit was designed as an important pillar in MGNREGA program delivery. On an objective level, it was intended to provide a legislation-backed mechanism for citizen-based accountability and governance, supported by comprehensive verification of records and processes in the field by rural citizens. On a structural level it represents a partnership between state governance, various NGOs, and civil society for governance and accountability at a micro level. Section 17 of the MGNREG Act mandated that social audits be conducted in every state. However, no clear mechanism for how such a social audit would be carried out was mentioned in the Act or the initial program guidelines. It was the responsibility of each state government to set up a state-level MGNREGS social audit agency with a team of people who could deliver process knowledge, resources and commitment to the social audit process (MoRD, Operational Guidelines, 2013, p. 10). Andhra Pradesh, through its Department of Rural Development, was the first state to make an independent effort to focus and invest in this.

But what triggered Andhra Pradesh’s specific commitment to social audit? In 2006, at a point in time when the state government was formulating its state-level MGNREGS operational guidelines, a pilot social audit was carried out by the Strategies Performance Innovation Unit (SPIU) in three districts of Andhra Pradesh. At this point the panchayati raj system of public governance and its gram sabhas had already been in place for a significant time. The results of the audit brought up huge issues connected to financial deviations in the presence of regular checks-and-balances efforts as well as audit signoffs:

So village people were not getting the opportunity to hold the panchayat structure or even the administration accountable, at the level of the gram sabha. It’s a fundamental failing – across the country. Not just Andhra Pradesh alone! (Director, SSAAT).

... More than 90% deviation was found at the last point of delivery, despite the documents and records pertaining to them having been cleared during financial audited. It was in this context that a decision was taken to make social audits an integral part of the implementation of the Scheme (<http://www.socialaudit.ap.gov.in>).

But this could not have been the only motivation for such a significant political move. The government is also said to have embraced and supported social audits in part because this may have been considered a good political strategy towards gathering the support of India's largest voter pool, the rural poor living in distressed socioeconomic settings (NY Times, 2010). Thus the GoAP, for various reasons, decided to create an organization to formulate and build a practice framework for social audit. Initially, the director of the organization was a government officer, but after 2 or 3 years, it was thought that these organizations should be independent from the government (Joint Director, SSAAT). In 2009, SSAAT was established not as an NGO but as an independent "society" set up and supported by the state government. At this juncture, it is also important to acknowledge again that while SSAAT is technically an NGO, it is connected to the state machinery through its funding by the GoAP. Much has been said about the dedication of the state political wing in creating the right environment and access to resources for the goals accomplished by SSAAT in the coming years.

The state administration hired Ms. Sowmya Kidambi from the MKSS, a grassroots organization formed in 1990 for rural-level constructive civil action and accountability movements in India in the state of Rajasthan. It was one of the earliest and most successful implementers of social audit-style public accountability mechanisms in India, adopted first by Andhra Pradesh and then set as a role model for MGNREGS. SSAAT was formally registered as an independent society on 15 May 2009. SSAAT's mandate was to carry out regular and concurrent social audits across all 22 districts of Andhra Pradesh and it began its journey with two significant strengths. The first was the ideological, political and financial support of the GoAP. It is clear that this support, and the freedom of action allowed to SSAAT to function without interference, was key for the organization's growth. The second strength was the relevant experience set of its founding members. All the operation staff hired later were also from the field of social activism, and so brought valuable experience to Andhra Pradesh's social audit practice.

Building the structure, capacity and practice – The process challenges were significant and many. On the audit information side, there needed to be a process blueprint; what a social audit would entail, what role SSAAT would play, who would access the program information, where and when such information

would be accessed, what mechanisms would be part of this process, and what results were to be expected. Additionally, who would take the process responsibility to support the social audit (including hiring and training of audit facilitators, door-to-door and physical verification, and reading out of the final audit report in the gram sabha)? Finally, due process: how could the social audit be conducted fully and fairly and in a way that mobilized rural villagers to participate in this endeavour? Aside from this were challenges connected to resources for building practice, human resources, technology, and infrastructure.

From the perspective of rural citizens, decades-entrenched socioeconomic settings and habitus at village level were a huge hurdle. They were farmers or out-of-work farm workers from the lowest strata of India's economy, economically distressed and oppressed for generations. There are issues of caste and class as well as limited access to information, awareness, education and financial resources. A large majority of these individuals had never travelled outside their own village or the surrounding village or two. They were at the mercy of local power holders for their very survival and believed that speaking out against local power holders would only bring trouble. Even in theory, standing up to locally powerful people in a social audit was one hurdle, but what would happen after this activity concluded and you and your family had to live in the same village and be dependent on the very same people for work, wages and other necessities? This is the individual and collective identity and habitus they understood, carried, displayed and acted on. Compared to the panchayat committee members, panchayat President, village Secretary, landowners, and moneylenders, and other power holders who fought for or supported those in these positions, rural villagers had little to no social and economic capital.

Even if an honest person wins the village level elections, the system will finish him. If a sarpanch wants to remain honest within this system, he cannot! No work will reach his village! To get MGNREGS work to his village, he has to go to the Block Development Office, give under-the-table money to the work office. Only then will he get the work commencement order. [For] Rs. 500, you can buy a muster roll. The Junior Engineer (JE) takes about Rs. 1000, to measure for a construction and to enter it into the measurement book. If an honest sarpanch does not pay up to get all this, then he will get hit with claim after claim for recovery of funds overspent. So he has no option, when the whole system is corrupt (Director, SSAAT, interview)

In line with this, some of the key imperatives that can and have led to an increase in conducting successful social audits (SSAAT, n.d.) include:

- having (full) access to all information prior to conducting social audits, with sufficient time to assimilate information for verification processes;

- creating a social and administrative platform to enable social audits to happen at the village level;
- creating conditions for government officials to be present and answerable to queries in special gram sabhas arranged for the social audit process, on a regular basis; and
- ensuring that outcomes from social-audit gram sabhas have legal implications for those caught and penalized.

Now, the access to program information, presence of government officials, nurturing the introduction and establishment of a SSAAT and ensuring legal implication are all imperatives that are work in progress. But progress has been slowly and steadily made. SSAAT began work on a very small scale with a handful of staff and a two-room office. Interviews with its Director, Ms. Kidambi, Joint Director Ms. Satyawani as well as field operatives such as assistant project directors, project leaders and field-audit members shed extensive light on how the process, the unit and the practice was gradually built up. Examining its progress, a few key observations emerge:

- An organizational structure was created with only one agency known for social audit, having only one head office. There are no district or local offices and there was no connection to the program implementation, with no role in supervision or vigilance that would create a conflict of interest.
- Attempts are made so that all documents with the required information and requisite formats are requested for, collated and made available to the Social Audit Unit (SAU) with photocopies at least 15 days in advance of the scheduled date of meeting of the gram sabha (MoRD, Operational Guidelines, 2013, p. 7).
- There was investment in the inclusion and training of local rural youth in every social audit. These youths became beacons of public accountability and civil action in their local communities
- Through a social audit, training the community began by sharing information with them and then encouraging them to attend gram sabhas and question the system.
- Trust and support was built up at the rural level by providing means to awareness and education over multiple years of program implementation.
- A legal sub-unit was created within SSAAT that contributed towards building a strong grievance redressal system. There was a slow building of organizational capacity within SSAAT to work towards consistent financial, organizational and legal action against public officers and village committee members found guilty of infractions, financial transgressions and corruption. Funds were increasingly recovered, while some staff were dismissed or suspended and police complaints filed for others (SSAAT, 2012; 2013).

The social audit is mandated to happen biannually and is conducted over a period of approximately 10 days. The process is initiated with SSAAT requesting financial and operational program information in specific formats from the block level (SSAAT, 2012; 2013).

- **Pre-social audit processes** – The social audit schedule is drawn up and formal letters are sent to the respective officers at the district and block level. An advance team goes to the block a week in advance to check if requested records are ready. State and district resource persons (SRPs and DRPs) go to the villages in the block and recruit 40–70 educated youths to work as volunteers and be trained as village social auditors (VSAs). These youths are then divided into nine or ten teams and work with the other social audit stakeholders.
- **Social audit processes** – The VSA team travels with the stakeholders. There is physical verification of records submitted by the block against what is actually on the ground. The VSAs go door to door to conduct individual family-based verifications as well. The process includes:
 - financial verification job cards, muster rolls, wage payments, material records;
 - physical verification – works measurements in terms of both quality and quantity; quality control department is drawn upon if required;
 - awareness building – door-to-door verification also include information and discussions on rights and entitlements of wage seekers;
 - creating of records – recording of deviations, recording of complaints from program beneficiaries; statements, videos and pictures that record and evidence such deviations.
- **Social audit gram sabha** – This is a special gram sabha convened by the village President that happens once the verification processes are complete. Here the findings of the social audit report are read out. Evidence is recorded by an impartial observer and there is an opportunity for those accused to accept their actions and make amends.
- **Block-level public hearing** – This is a public hearing that happens at the block level once all the village-level social audits have been concluded. The hearing, presided over by the Project Director, is the platform at which all issues are heard, and for those found guilty there are recommendations made for future courses of action. The ombudsman takes note of all deviations so that further action can be taken on them.
- **Post-social audit processes** – Using a laptop made available at the village level, the social audit report is compiled and uploaded onto a public domain, where it can be publicly accessed. Reports are sent to the district collector within seven days for further action taken. These include:
 - disciplinary actions against public employees found to be party to program deviations;
 - processes for recovery of misappropriated amounts (invoking Andhra Pradesh’s Revenue Recovery Act);

- filing of criminal cases in extreme cases of misappropriation.

Officers of the vigilance wing at the district level (the DVO) are to follow up on these actions initiated. In turn state-level vigilance wing officers monitor the actions of the DVO through monthly meetings.

Resistance

Studies such as Labianca, Gray, and Brass (2000) look at the various aspects of resistance to change stemming from, amongst other elements, cognitive barriers to employees' empowerment in a new decision-making scheme. The requirement to change or not change cognitive frameworks (mental and schema) in order to make larger organizational change happen have been explored by many research studies; these cognitive barriers, consisting of both external and internal factors, can also be connected to Bourdieu's notion of habitus and the distribution of capitals at the rural level in India, which has remained unchanged for decades. Public officers, other public employees and local elected representatives continued to misappropriate funds in different ways as the state government and SSAAT attempted to ramp up their operations.

The earlier chapters have also looked at visible resistance from local governance and other stakeholders, but there was a strong underlying resistance to change even from the rural villagers. Alongside, there are still significant issues connected to rural villagers' attendance at the gram sabhas, as elements of local intimidation still existed. New or amended routines require oversight and control of both processes and people in both the short and long term. As outlined by SSAAT in their 2012–13 annual report, there was resistance from more than one stakeholder to the new processes, where tested and implemented. The Million March held in Hyderabad in 2011, for the division of the State of Andhra Pradesh into two, created the new state of Telangana. During the March the social audit's office in Hyderabad was seriously vandalized by protestors, representing the ire of those held responsible for their own corrupt and unfair actions.

Change processes: The process of “convincing”

Unfortunately, I think even within the governance paradigm, people who have been talking about panchayati raj, somewhere or other the notion of the panchayat being like a solution to everything has come about. And instead of actually empowering the structure of the panchayat and the gram sabha, we have empowered the sarpanch (village President) to become part of that entire nexus. So panchayat elections are fought – with caste lines, with class lines, with money and with muscle power (Joint Director, SSAAT, interview).

Practices such as accounting can play a distributive role in social and group settings. They have the potential to assist in the conversion of one kind of capital into another. The change processes are constituted by the systems and practices instituted by the state government at the meso and micro levels. But a process of convincing essential to the rural-citizen level. As outlined by Preston, Cooper, & Coombs (2002), contested accounting systems that are initially implemented with looser characteristics have to present arguments that help “close” the technology in order to make it an accepted part of the organizational, and in this case also the social functioning (p. 568). At the village level, this also translated into dependable systems and practices that would back the villagers as they attempted to participate in the governance and stand up for both their rights and project vigilance. These closing or convincing arguments of the state government in MGNREGS at the village level are represented below.

The structure of MGNREGS is considered to have similar drawbacks to earlier such social service programs, and as such it was ineffective in creating an operational balance of powers at the village level that would allow the benefits of the program – work, wages and participation – to reach the poor. In practice, the gross measures of power and control formally and socially held by the President, Secretary and connected local power-holders in MGNREGS were strongly visible. The relative absence of dependable data for decisions, weak oversight, and lack of financial constraints (Pendlebury, 1994) in management accounting processes such as budgetary control, job costing, and audits was exacerbated by the multiple levels of governance involved in local decision making.

In line with studies like Jonsson (1991), accounting processes gather meaning based on the manner in which they are drawn upon in contextual and cultural environments (Jonsson, 2001, p. 521). The MGNREGS blueprint with its participative budgeting, social audit, management accounting processes and artifacts created at the village level had strong accounting and accountability elements, but on a practice level, none of this power granted through accounting and accountability processes was found to be held by the gram sabha. In design, PRI had a key role as 75% of planning and implementation processes happen at the gram panchayat level in Andhra Pradesh. This means that the gram panchayat – the elected village representatives – are the key implementation agency (DoRD, Andhra Pradesh). The gram sabha, which includes villagers, elected panchayat and President, and CBO, was empowered to monitor all the works and employment at the village level as well as registration, issue of job cards and the timely payment of wages. They were to monitor works executed, muster rolls and payments made by other implementing agencies as well as maintaining muster-rolls at work sites and making payments. In keeping with the gram panchayat’s role in

works planning and implementation, it was responsible for, among other things, maintenance of key records for which the panchayat Secretary was the local custodian:

- works registers – contract registers, material procurement registers, e-muster registers, e-muster roll receipt register, job application card register, employment register, works register, asset register and complaints register;
- financial documents – voucher folder, cash book and register, stock register, monthly receipt and expenditure register, bank reconciliation folder;
- weekly reports – on-site reports incorporating data on labour employed and material received, collated and displayed in the office of the PO;
- monthly squaring of accounts – money released under MGNREGS to a village was to be accounted under three heads: money held in bank accounts; advances to implementing or payment agencies; and vouchers of actual expenses.

In line with this, a study by UNDP (Balassanian, 2006) suggests that any accountability mechanism in a developmental program would need to accomplish at least a few of the following functions to be considered successful:

- establishing reliable, legitimate and pro-poor “rules of the game”;
- increasing transparency and access to information and awareness;
- establishing facts, broadening evidence and increasing objectivity;
- mandating and maintaining regular monitoring and control;
- improving access for the poor to recourse and arbitration;
- moving accountability loops closer to the citizenry;
- strengthening meaningful participation in the political process;
- strengthening voice and ability to articulate.

Establishing new process routines and “rules of the game”: The annual labour budget and the biannual social audit

Feldman & Rafaeli (2002) link routines to connections, shared understandings, and group behaviour and change. They explore how routines can lead to interactions that build a network of ties and connections as participants communicate (pp. 313–315). Drawing on this, I connect accounting processes to routines, individual and shared understandings, and change. My conversations with local men and women as well as interviews with social audit members produced several insights about the increase in open discussions about public works and wages earned, with each other and with other officials visiting the village at various points

in time. Women mentioned being able to work, thereby increasing financial and therefore social participation; they also mentioned getting training in financial and banking aspects of the process from NGOs and CBOs. Interactions with individuals connected to the budget or social audit processes, state- and national-level monitors, NGOs and CBOs each brought a slightly higher degree of network ties to the outside world as well as process information from multiple perspectives. Many years of getting external knowledge and information from the budgeting process, NGO and CBO awareness drives, and training youth under SSAAT also seem to have contributed to comparatively more open discussions in the village about the financial outlays, expenditures and kinds of projects to be taken up in the village, as well as work received and the actions of President and Secretary. Such communication as discussed by Feldman & Rafaeli (2002) can be seen linked to a stronger and broader understanding of the roles, perspectives and knowledge of the other persons involved in the routine, though connections vary in strength.

How does this literature become relevant to the setting of a rural village? Routines in organizations have been investigated as a source for creating internal structure that stabilizes processes and assists in completion of such process-based work. The literature on routines is strongly orientated towards formal structures such as organizations, linking routines to change, mechanization, organizational stability and learning (Feldman & Rafaeli, 2002). They are known to be an important part of organizational structure in terms of learning (Levitt & March, 2000), socialization and decision making (Feldman, 2000), generating what is called *procedural memory* (Cohen & Bacdayan, 1994). The village can be seen as a social arrangement with its own set of structures, capacities and intentionality, likened to arrangement in an organization, for or not-for profit. In the context of MGNREGA, many of the practices and routines at the village level initiated public-sector processes that either devolved to the village level or that have been extended to include the village as a process-level participant. With formal responsibilities and the right to ask for an account, these villagers become an integral part of the larger practices that have key village-level process components. *Organizational memory* (CFO, Andhra Pradesh, interview) was brought up multiple times in a significant interview with the CFO of Andhra Pradesh. The connections among the individual, the social, and physical environment and behaviour have been made by theories such as social cognitive theory in which, for example, routines allow employees to create models of learned behaviour through observations, assessment and memory of past experiences (adaptation-innovation theory).

My interviews with national auditors and a study of demographics reveals that at the village level, many of the rural citizens initially had little awareness of or exposure to the larger world, as they had not travelled far in their lifetime. Traditionally, accountability relationships in publicly delivered programs that liaise with the panchayati raj system continue to be both convoluted and corrupted. For many years, there were

severe issues that plagued the program at every level in terms of financial and operational data. Reflecting an imbalance in power and oversight, local stakeholders would forge financials, add ghost workers, pay existing workers only a part of their wages, or block access to work for individuals and families not in their favour. An initial GoAP presentation lists several issues such as lack of program awareness; reports of false muster rolls and wage payment issues (ghost workers, fudging of amounts, payment of less than prescribed wages, women paid less than men); no comprehensive database to create financial and operational oversight; and, finally, a lack of public accountability.

In the earlier years, in sharp contrast to other states, Andhra Pradesh decided to have a dedicated staff for MGNREGA that would decrease overburdening and spillover effects, while increasing work quality and control. This was only made possible because the political wing of the government augmented the central administrative funds. This allowed Andhra Pradesh to focus on the level of the individual citizen and the development of what is called “communitization of capacities” wherein technical, managerial and socialization skills are thought to aid in the creation of citizenship oversight and individual empowerment at the village level.

The working group proposes to define capacity building not as ordinary shortage of staff and lack of training facilities, but as the dynamic process of developing, strengthening and *institutionalizing* the *rules of the game*, norms, standard operating procedures, skills, abilities, and resources that organizations, communities and individuals need to survive, adapt, and thrive in the fast-changing world of policy implementation (CEGC, 2010, p. 2; emphasis added)

The introduction of new standard operating procedures, as well as accounting and operating technologies such as an integrated MCS, a real-time MIS, and policy, resources, manpower, infrastructure and technology, created a new environment for the program in Andhra Pradesh. Each implementation cycle brought changes in the way the program was implemented at multiple levels. As amended processes of budgeting, creation of accounts and social audits stabilized, new “rules of the game” were vocalized at the ground level, through each routine of program implementation.

SSAAT has increasingly focusing on making sure that the frequency of it audits rise. Gram sabhas are said to be happening more frequently than before and there is some increase in effort by rural citizens to participate in the process by attending the meetings, asking for clarifications and voicing complaints. Though attendance is still an issue, standing up to the local powers would have been unconscionable a decade before in terms of personal safety and survival of the family. Local power-holders still hold

considerable sway but now villagers have a new capital. The most recent changes to budget construction, reporting, record maintenance, have also settled into public understandings at the village levels after a few cycles of implementation. The mass openings of post office bank accounts into which the e-FMS directly transfers funds created greater discussion, learning, knowledge and finally public vigilance (The Economic Times, 2013).

The latest edition of the World Bank's annual report credits the government's flagship rural employment programme for not just unleashing a “revolution in rural India” but establishing a model of inclusive development (The Economic Times, 2013).

Sanjeeva, a 26-year-old landless peasant in Allawada village of Chevella district near Hyderabad, has never seen a computer in his life, but [for the] past few months he has been realizing the benefits of a software solution, which has brought transparency and dignity for almost 11 million job seekers under India's National Rural Employment Guarantee Act (NREGA) in Andhra Pradesh (AP). “Earlier, landlords and contractors used to pay around Rs. 40–50 every day, and even that payment was done as an obligation to us,” he says. “Now, I understand that using computer we are given wage slips and can demand any information anytime from the village officials – this thing has transformed our lives” (Economic Times, 2009).

Routines can also be extended to understand how the concepts of organizational and procedural memory (Cohen & Bacdayan, 1994) could be applicable to the village level. The process routines have been built up and down the chain from the block to the village and back. This has slowly brought about a shift in the way the program is perceived and run. Analysis of the interview data and responses from villagers as to how it was “before” brought up the insight that without really registering it as change, the village started to adjust and integrate these new program routines and accounting understandings into their sense-making frameworks. Over successive program cycles, the state government, SSAAT, NGOs and CBOs have worked towards strengthening local accounting and accountability practices as well as awareness. Combined with increased learning and knowledge acquisition, as MGNREGA practices and routines seem to have become more rooted at the village level, they also have become more accepted in regular village life, more integrated and established. As additional changes were made to program implementation and audit formats, each cycle addressed some loopholes that allowed corrupt practices. The villagers gradually became a little more cognizant of their increased capital, power of account and status in the village.

Local conditions vary from state to state, and strategic accounting and financial decision have to fit the specific set of conditions and challenges of that space. Fuglsang (2010) looks at localization and find that repetition and impact are key influencers in the implementation of new routines in public organizations and social settings. The acceptance of such routines is seen by Drejer (2004) as an innovation in service rather than change, characterized by an abrupt shift in diffusion and the displaying of learning, competence development and codification of knowledge. Change is also thought by some to be more indirect and unconscious. Along the lines of Drejer (2004), in the field of management accounting Wickramasinghe & Alawattage (2007, p. 31) note that constrictions and conflicts can lead to system changes through cycles of crisis and finding of solutions. Trajectories of growth and change, like the one initiated by the GoAP, are strongly connected to the history and the social and political economy of the space. Its routines and capacities therefore represent basic strengths and weaknesses and follow predictable patterns of how things are done (Zysman, 1994, pp. 243–283). To address these patterns, ground village-level accounting and accountability processes and activities have emerged as an important process focus of the state government strategy. But how does the state government affect practices in a way that creates geographical reach in terms of both distance and depth? To strengthen the program delivery system and create local accountability, they had to establish effective enforcement, oversight, and regulatory and accountability mechanisms at the village level. Accountability and accounting stood at the heart of this process.

Increased access to and capacity to process financial and operational information

And through the schemes like NREGA and other schemes, the kind of money that flowing into panchayats, incredible amounts.... [I]n Rajasthan I worked with MKSS for almost 10 years before I moved to the government – so the maximum money that would come to a panchayat could be a maximum of Rs. 20 lakhs in a year. That also a very powerful panchayat would end up getting so much money. Today crores of Rupees are reaching panchayats. In fact MLAs who have lost elections are happy to become sarpanches because there is more power there. (Joint Director, SSAAT).

Corruption and malpractice were easier to manage in the presence of technological and information isolation. The new practices of budgeting and social audit serve not only as a mechanism of management and policy at the macro and meso level, but also to foster learning and citizen accountability at the micro level (Awio & Northcott, 2001, p. 76). Multiple cycles of MGNREGS have slowly created newer information, connections, realizations and learnings in the minds of powerful and less powerful rural citizens. More recent years have seen more frequent release of implementation data to the public through

wall paintings and village-level display boards, connecting to state program guidelines as well as various rules and regulations. The processes of budget creation, request for work, getting paid for work, due diligence processes connected to social audit, the special gram sabha where the social audit report is read and complaints and action-taken reports are discussed, have all contributed to small shifts in the individual and collective understanding of how the newer routines are run and where they stand in the larger scheme of things. These cycles have created communication among officials, SSAAT, NGOs and trained youths from outside and within the village; this has led to a rise in the level of learning and information that became shared in the village. The newer routines connected to each of these larger practices have changed ground-level operating procedures and created a firm temporal structure (Feldman, 2000, p. 611). The growing presence of the vigilance wing, along with visits by state-level monitors, audit and vigilance teams strengthened the enforcement of program rules. Each set of challenges or resistance at the village level have led to changes and the testing of newer initiatives by the state.

The block offices' visits gave me a chance to sit down with the IT operator who walked me through data uploading and construction and maintenance of physical documents and processes. The block office was also the site for various training sessions for rural villagers. I took part in a training module for local SRPs for social audit run by SSAAT members. A number of male village youths sat on the ground and I watched as the social audit officials walked them through the reading and conducting of due diligence of a specific set of financial documents. I asked one of them to explain how the muster rolls and wages received were checked and they walked me through that process. There was only one local homestead selling home-cooked food and as I walked with the SRPs to lunch, I continued our conversation and discussions. These discussions with the SSAAT trainers brought light to a host of issues to light such as difficulties in reaching villages, resistance by village elite against sending the youth out for training and lack of facilities for women trainers and social auditors. At the same site but in another room set up as a traditional classroom, I also got the opportunity to take part in a regular classroom-program information session by a local government employee, almost solely populated by women from local nearby villages. These opportunities for micro-level communication and observation gave me a strong sense of how the program was unfolding, block-level efforts and the opinions of those to which MGNREGS mattered intensely.

Block officers not only had computers and IT operators on site but also cell phones equipped with the software to upload data. With the strengthening of the social audit practice, village-level program records and paperwork came to be requested for and obtained much in advance. This allowed better comprehension of financial and operational data that was passed on to the social-audit trained local youth as well as local villagers. There was an increase in awareness as these youths travelled outside their villages and brought

back fresh perspectives. As the audit processes progressed, larger numbers of rural youths, trained to conduct social audits in other villages, went back to their own villages armed with the skills to examine program accounts and take part in budgeting and social audit processes. There has been an increase in capacity to confirm financial and operational information, through stronger control and participation through the involvement of SSAAT-trained local youths, local officials and local NGOs. Local NGOs and CBO did their part in training women how to manage their post office bank accounts, to check for wages deposited and, finally, to withdraw funds themselves. The empowerment element of this story has a particularly strong connection with the rise in the presence of women in this program. Aside from practices such as wall-writing and advertising, there was a push to display of village records in the local office as well as access to computers. Social activists, trained by SSAAT and local NGOs, used the Right-To-Information Act (RTI Act), which is similar to Canada's Access to Information Act, to request village-level records at for projects held by the village Secretary and President. With these advancements, there was a corresponding increase in program awareness, information and knowledge of processes at the village level that accumulated through successive cycles. Thus, there was an increase awareness of the legitimacy of citizen rights.

Increased mechanisms of controls and accountability and increased enforcement, transparency, responsibility and objectivity

Aiyar, Mehta, & Samji (n.d.) make a key distinction between answerability and enforcement. In the first few years, program registers had significant issues connected to incomplete data and lagged significantly behind in terms of timely record-keeping. Without personnel and system to oversee such data creation, district and state governance could not monitor program performance in any way. Funds were sent down to villages for disbursing with minimum records of how such money was spent or where it ended up. Further investments were then made in at the block and village level, physical space, vehicles, computers, cellphone technology, training, personnel and building and strengthening of technological network. With the mandating and the gradual increase in frequency of monitoring and control both the GoAP offices through various control mechanisms, there was an increase in the frequency and accuracy of program data uploaded online. At the village and block level, some of the control mechanisms included external financial audits, surprise program audits, mobile courts and regular overseeing of action-taken reports.

Over subsequent cycles, stronger oversight and punitive measures have been added to the creation and availability of records both from the government and from the social-audit process. Steadily, the system has increased in efficiency as more financial and operational data has become available to the state government for verification and decision making. With the establishment of the MIS, the rules of the game

have changed. Studies such as Tyre & Orlikowski (1994) explore change and the introduction of new technological platforms that have the potential for adaptation and increase in routinization through repetition and experience. Some of this information has since been passed on to the village level to aid in the development of public vigilance. It should also help in the verification of multiple stages of program implementation at the village level. Social audit and gram sabhas have the potential to give rural citizens an opportunity to audit, examine and verify financial expenditure, priority and quality of works and the performance of program staff. Real-time data have now significantly increased the level of verifiability in social-audit gram sabhas and helped to reduce instances of fraudulent and corrupt practices at the village and block level. Tied to all this was the essential component of the complaint redressal system.

In tandem with this process, over the years SSAAT has slowly tested and evolved its process format for social audit specific to state-level issues and needs. Housed in the same office as the vigilance wing, it decided to recruit and train local youth in administering the social audit process. A study of the Social Audit Annual Reports available on the website from the year 2008–09 up to 2012–13 provides some measure of the road travelled by SSSAT and social audit in Andhra Pradesh. These reports, easily accessible not only to the general public but also to NGOs, CBOs and RTI activists fighting corrupt practices, not only provide information about the program performance parameters and actual performance, but also shed light on the development of the practice itself. The format, function and physical form of these reports reflect the growth and setting of the SSAAT and social audit practice in Andhra Pradesh. Compared to the scanned short report in the year 2008–09, the 2012–13 annual report is a professional document that is organized and in-depth in its communication of the audit practice. Today, a few of the other documents and reports available online to the public on the SSAAT website include social-audit reports, action-taken reports, rapid social audit reports, SSAAT e-FMS reports and SSAAT expenditure details. Outlined below are a few of the measures initiated through the SSAAT that have had a significant influence on the functioning and implementation of the program and its control and accountability measures at local block and village levels:

- a) **Limited role for panchayat President** – Andhra Pradesh passed a ruling that limited the role of the village/panchayat President in the local processes to address another key agency issue in the panchayati raj or self-governance system at the village level. This was a significant change and Andhra Pradesh was the only state in India to take steps to limit the powers of the panchayat president. It ushered in an innovative solution to an agency problem that had long caused significant corruption issues. It was a remarkable step towards change in the material and technological arrangements at the village level. The introduction of modified mechanisms of data collection and oversight saw varying levels of success and acceptance.

- b) **Shrama shakti sangham (SSS)** – Andhra Pradesh introduced the concept of semi-permanent worker groups called shrama shakti sangham, formed not by the gram panchayat or mate but by the workers themselves. Public works are executed through these groups, and not individual beneficiaries, giving them collective powers and information akin to labour unions (CAG, Audit Report, 2013).

The introduction of these groups also strongly impacted administration and efficiency. It was said that field assistants, technical assistants and block (mandal) officials saw a significant reduction in the quantity of complaints. Wage seekers approached SSS representatives and resolved issues. Additionally, remaining complaints were presented in a more structured and efficient way in the monthly meetings, which made the resolution process more streamlined.

- c) **Mobile courts** – In 2012, in order to give rural villagers access to courts of local and timely justice, SSAAT introduced special mobile village criminal courts where First Class Judicial Magistrates conducted court hearings at the village level. These hearings not only create the physical opportunity to dispense micro-level justice but are also used to help monitor the implementation of the program in order to deal with corruption (The Hindu, 2012).⁷ This means that a summons trial can be held for quick resolution as the hearing happens in the village. The magistrates have the right to award up to two years in prison for those found guilty of creating fraudulent records, misappropriating public program funds, or non-disbursal of wage payments to program beneficiaries, as well as individuals abetting any of these activities.
- d) **Linking social audits to the quality control wing** – The social audit teams audit a wide variety of public works, from purely earthen works such as digging trenches to other works that are more intensive of materials. Due to this variety of works, lack of technical qualification and knowledge that can assist in the physical audit of such works has come to be a significant roadblock. Initially, work-related issues were referred on to the quality control (QC) wing by the presiding officers. Subsequently, in order to ensure that audit teams have the necessary resources, an order was issued to ensure that the QC teams went along with the social audit teams while the audit was in progress, and that both teams would together complete the physical verification of material-intensive works.

⁷ <http://www.thehindu.com/todays-paper/tp-national/tp-andhrapradesh/mgnregs-cases-special-mobile-court-launched/article2937239.ece>

This would not only help in the completion of the audit processes faster, but it would also reduce instances of further material-related issues.

- e) **Disciplinary rules for fixed-tenure employees** – FTEs include employees such as field assistants, technical assistants, computer operators and additional Programme Officers, whose services are contracted through the Society for Rural Development Services (SRDS). Initially, the social audit database included 125 types of issues identified through the audit process. These are nowadays categorized into seven broad types of offences. Employees indicted in any of these categories of offences are linked to the type of offence and its connected minimum and maximum penalties.
- f) **Post-social audit follow-ups** – These have emerged as being as critical to the program implementation as the social audit process itself. The Department of Rural Development of the GoAP has set up an independent wing to do the post-social audit follow-up. Previous rounds of social audit findings that led to the initiation of disciplinary actions against perpetrators also led to the FTEs challenging any such disciplinary action in a court of law on the basis of the principles of natural justice. Their argument was that they could not be fired from their position through the social-audit process because they had not been given a chance to defend their actions. To address this argument, GoAP then set up the vigilance wing at the district level. This was to ensure that due process was followed. “Show Cause” notices were duly issued to such individuals that had been found guilty under social audits, so these individuals received an opportunity to defend themselves in a personal hearing.
- g) **Fixing responsibility for non-production of records** – As detailed in the social audit process, SSAAT gives due notice to the block levels to provide financial and operational program documents at least 15 days before the audit. This is a key step as it sets the stage to provide the records against which actual financial and physical audit can be done. But getting this information from the block level has proved to be key challenge for the social audit process, causing a major hindrance to the social audit process. To address this issue of delay and non-provision of records, the GoAP issued a ruling memo (Appendix K: Memo # 2525) on 10 March 2013. The memo fixed the responsibility for producing the records on the Assistant Program Officer (APO). Failure to produce such records required for the social audit process would trigger an immediate suspension for the APO. In addition, only if records were provided of at least 75% of works on which expenditure had been made since the last social audit, would social audit processes take place. For public works under MGNREGA that were done in convergence with another government

department, the district collector was made responsible for making such records available under Section 25 of the MGNREG Act, failing which a fine would be imposed on him.

- h) **Social Audit Independent Observers related initiatives** – SSAAT has also started to focus on the independent observer system. Though this area requires significant additional attention, SSAAT current initiatives to strengthen the observer system in the field include (SSAAT, 2013):
- training for independent observers identified by the government;
 - attendance and performance review of the observers in the monthly review meetings;
 - a proposal to have independent observers from civil society;
 - preparing guidelines for their performance.
- i) **Onsite data entry and technical estimates** – Another issue with the social audit was its earlier objective to make audit reports readily available to the general public. Before 2011, the existing model was to send all reports to an off-site state office that had the capacity to enter the data and reports onto a computer. However, not only did issues arise in terms of translation of audit reports, but there was also an added danger of information being lost in transit. In 2011, SSAAT decided to develop the capacity to generate such reports at the block level itself.

In 2011 after a great deal of brainstorming it was decided that data entry of the social audit reports at the mandal (block) level would be done online so that the soft copy of the reports would go in a time-bound manner. Data management of the social audit reports in SSAAT continues to be an extremely challenging task.

The system for capture of technical inputs for preparation of detailed inputs and generation of detailed estimates using the AP MGNREGS software is adequate, and is worthy of emulation in other states (CAG, Audit Report, 2013).

Establishing accessible and accountable micro-level processes for complaints, recourse and arbitration

The overall idea here was to improve access to recourse and arbitration for the rural underprivileged, strengthening their ability to articulate issues. Bourdieu’s subjective view of objectivity sees social classes in a particular field as defined by their nature and the relativity of their connection to each other. The habitus integrates how each class views itself and others. This subjective point of view, built over time, creates objective classes and defines the structure of the field and the roles of players – “structured and structuring

dispositions” (Bourdieu, 1980, p. 53). In MGNREGS, the social class lines at the village level have been built over generations and are clearly visible through capitals that are valued and the volume of such economic, cultural and political capitals held (Bourdieu, 2011, p. 47). Represented through Bourdieu’s “doxa,” such views and perspectives are, knowingly and unknowingly, carried and reproduced by players. Doxa are an “invisible power which can be exercised only with the complicity of those who do not want to know that they are subject to it or even that they themselves exercise it” (Bourdieu, 1991, p. 164).

The GoAP and SSAAT focused on creating a structure that allowed rural villagers to express concerns, demand answers and hold public officials accountable. This includes toll-free complaints numbers, complaint days at block and district levels, and the presence of block and district officials at regular and social-audit gram sabhas where questions and grievances may be aired. Villagers experience increased accessibility to these offices as they have heard from the SSAAT youth about them. Although there are complaint days at the block level, some go straight to the weekly district level to complain (interview #55), skipping local governance and distributions of power. Some use the toll-free number. Some work with local activists to use RTI. The district-level legal department is tasked with keeping track of grievances made and constructing action-taken reports, identifying culprits among both village representatives and public officers, and pursuing legal and other recourse to punishment and recovery of public money. Support for various mechanisms of recourse includes a stronger district and state vigilance wing, multi-level audits and post-audit follow-up on financial and legal aspects of complaints.

My field visits at the block and village level provided a healthy level of information on how various micro processes connected to larger program practices. Given my sociocultural knowledge of the field, the visits also brought surprises in the form of financial knowledge and awareness. Communications with individual and groups of the rural villagers displayed the conversation and free exchange of views and information relating to expectations from a gram sabha, the process of raising issues and complaints redressal, types of information to be disclosed and made available, documents presented, representation by public and non-public participants in this meeting, and the track record of previous issues and complaints raised. Connecting this information to primary and secondary data reveals a difference in how rural citizens understand the financial workings of the program processes and their role in it. In one interview, a middle-aged man who has worked under MGNREGS talked about knowing when his deposited wages or the costs associated with projects (available through wall painting) did not seem right, and the subsequent discussion on the same issue within the village. Insights such as these are indicative of the increased potential of citizen oversight, physical, operational and financial. Interviewees at the village mentioned that compared to “before,” they now keep a close watch over financial and operational aspects of the program. Multiple

cycles of sustained and supported implementation processes have contributed to an increased sense of ownership of these funds as the village discussed and figured out how “their money” from MGNREGA will be put to use in the village.

MGNREGS: Performance and outcomes

This section provides support for the earlier analysis through some publicly available quantitative data on the performance of the MGNREGS program nationally and in Andhra Pradesh. Extant research has identified a stronger trend towards performance measurement in the public sector.

The NPM literature is prolific in its exploration of public performance management and the adoption of private sector management techniques (Brignall & Modell, 2000; Modell, 2004; Broadbent & Guthrie, 1992; Hood, 1995) in public services delivery in developed nations. Extant literature has looked at the connection between strategic management and performance measurement. Kloot & Martin (2000) focus on performance management in local governance using Kaplan & Norton’s (1992) balanced scorecard. Skaerbaek & Tryggestad (2010) connect accounting and corporate strategy through Callon’s (1998) notion of performativity. A very important factor is the functionality of accounting and accountability practices. Can their program impact at this level and be made visible through various parameters? Were public resources used efficiently and effectively at a national level and at the state level in Andhra Pradesh?

A 2009 World Bank Report (IBRD-World Bank, 2009) argues that MGNREGS is hurting the country’s economic development and poverty alleviation by creating barriers to migration and internal mobility. The report states that “the current policies do not allow communities to fully capture the benefits of labour mobility” (p. 163). In direct contrast, the World Bank’s 2014 World Development Report and its 2015 report “The state of social safety nets 2015” praise the achievement of the MGNREGS program:

India’s rural employment guarantee programme MGNREGA has been ranked as the world’s largest public works programme, providing a social security net to almost 15 per cent of the country’s population, World Bank has said. India is among the five middle-income countries running the world’s largest social safety net programmes.... The top honours for public works programme went to MGNREGA (Mahatma Gandhi National Rural Employment Guarantee Act) with 182 million beneficiaries or 15 per cent of India’s population (The Economic Times, 2015; World Bank, 2015).

India’s midday meal scheme has been classified as biggest school feeding programme, benefiting 105 million beneficiaries.... The World Bank ranked the Janani Suraksha Yojna with 78 million

beneficiaries as the top-most social security programme with conditional cash transfers.... Also, it ranked the Indira Gandhi National Old Age Pension Scheme as the second-largest unconditional cash transfer social security programme in the world (The Economic Times, 2015; World Bank, 2015).

Audits and control regimes are not usually considered a strength of India's public-sector accountability mechanisms. However, they are a key element for states aiming to achieve program objectives and improve MGNREGS implementation performance. As this shift of capital increased over the course of the program implementation, the monopolistic and oligopolistic power hierarchies at the village level became cracked, encouraging and strengthening involvement and participation in local accountability processes by rural citizens. This was reflected in the growing number of financial and operational complaints registered, number of staff investigated, penalized and dismissed, and amount of MGNREGS funds found to be misappropriated by SSAAT. In many successive program cycles, a substantial amount of misappropriated funds were recovered back. In many cases, public funds were recovered back from perpetrators. This set new examples and created a new norm of cognitive and sociocultural learning for the villages.

The World Development Report 2014 has described the Mahatma Gandhi National Rural Employment Guarantee Act as a “stellar example of rural development.” At the heart of the World Bank's endorsement is the direct cash transfer (to bank and postal savings accounts) component of the rural employment programme (Economic Times, 2013).

A Comptroller and Auditor General audit (CAG, 2013, p. xi) conducted beneficiary surveys and found an improvement in both migration and quality of lives of workers. This included the income they earned, their expenditure pattern and their bargaining power. Payments in Andhra Pradesh are currently made through the postal departments and the VOs. Delayed payment is being tracked at five levels – the bank, mandal level (MPDO), VOs, post offices and smart cards.

Report to the people (2006–10)

According to the central government, in FY 2008–09, 45.1 million households were provided employment and 2.16 billion person-days of employment were generated. 68.6 million MGNREGA-related bank and post office accounts were opened to disburse wages in 2008–09. Funds available with the districts during 2008–09 under NREGA was Rs. 373.97 billion. Of this, Rs. 299.4 billion were released by the central government while the opening balance contributed Rs. 42.26 billion. In 2008–09 73% of funds available or Rs. 272.50 billion were utilized in program implementation. Additionally, the MoRD increased

administrative cost from 4% to 6% of the total cost to provide additional support towards deploying additional personnel critical to implementation, including the gram rozgar sewak (village Employment Officer) at the gram panchayat level and program officer, engineers, and IT and accounts personnel at the block level. Up to FY 2008–09, 60 million job cards and 12 million muster roll records had been created on the MIS (MoRD, 2010).

Report to the people (2011)

According to this central government report, up to December 2011 the program has generated a cumulative 11.12 billion person-days. In 2011, MGNREG provided employment to 37.7 million households generating 1.20 billion person-days through the undertaking of approximately 8,251,000 public works across rural India (MoRD, 2011). Almost 70% of the funds released were expended on wages. Over the last six years the average wage earned rose from Rs. 65 per person-day in 2006 to Rs. 100 by 2011. In FY 2011–12 (up to December 2011) 3.77 crore households were provided employment and 120.88 crore person-days of employment were generated.

Social audit

In the year 2008–09, the total reported amount of misappropriated funds recovered through social audit was Rs. 58.9 million, while the number of government staff dismissed and suspended stood at 3,241 and 139 respectively (SSAAT, 2009). By 2010–11, the total amount recovered through social audit was Rs. 209.5 million, while the number of public officers dismissed and suspended was 3,111 and 561. The total misappropriated amount identified by the audit was at a much higher level of Rs. 1.05 billion (SSAAT, 2011).

In 2012–13, social audit was conducted in 20,946 gram panchayats in Andhra Pradesh. It found deviations of approximately 5.04% of the funds audited, which amounted to 2.97 billion of which approximately Rs. 7.1 million was recovered. The total number of individuals held responsible for misappropriation were 22,337, though this does not translate into number of officers dismissed or suspended. The total number of persons held responsible as per social audit has increased by 28%. Of these employees, Financial Advisors (FAs) make up by far the highest percentage at 72%, followed by village-level Technical Assistants (at 17%, Assistant Program Officers (APOs) at 5%, MPDOs at 4% and the remainder 0at 2%.

Role of accounting and accountability processes

The preceding sections provide extensive, rich and detailed analysis of the various smaller elements that build up to make the MGNREGS program. I have also provided detailed analysis of the contribution of

important meso players such as the GoAP and the social audit practice by Andhra Pradesh's SSAAT. The aim of this smaller subsection is to take a step back and connect this rich data and analysis to the larger goal of exploring and analyzing the role of accounting as an agent of learning, sense making and change at the micro level.

As the world's largest social security program (World Bank, 2015), the MGNREGS has a decentralized framework characterized by a distributed administrative and control system design that has to function across a variety of operational, physical (McCarthy, 2014) and hierarchical areas. Though this public-private space is formally constructed and supported (Jenlink & Jenlink, 2008) by central and state governments, it is non-static and equally defined by its differential social access (Staeheli & Mitchell, 2004, p. 147) and distribution of local capitals at the village level. As the program has progressed through more than eight annual cycles, its accounting processes can be connected to various intended and unintended consequences (Burchell et al., 1980). In Andhra Pradesh it has proven itself to be flexible, tying the calculative economic to the organizational and the social. In the economic, accounting practices are seen to connect to various activities and financial flows, shaping the formation of the "possibilities of action" (Hopwood & Miller, 1994, p. 2) for the program. At an organizational level, it has allowed the central government (specifically, the Department of Rural Development) and the state government (GoAP) to track, benchmark and evaluate micro-level performances, but it is at the socioeconomic level in village life that accounting can be seen in its capacity to "change the world in different ways" (Hopwood & Miller, 1994, p. 3).

Invoking literature connected to cognitive learning and routines, the social audit platform along with the other public-grievance redressal mechanisms created new and shared ways of processing information and forming generalizations. It influenced the learnings and understandings connected to accounting and accountability data and practices in MGNREGS. Over the course of the program implementation, such patterns of conscious and unconscious reasoning and perceptions became imbued with shared meaning and embedded into thought process and behaviours at a local level (*habitus*). Slowly, newer understandings associated with the voicing of issues and seeing action being taken became a natural accepted part of the structure, sociocultural norms and understandings at the local level (*habitus*). This group-based learning also spreads the establishment of new routines and newer ground rules. It shapes how the users of these accounting and accountability practices, particularly at the village level, see themselves. These practices extend beyond the program to make an impact on the socioeconomic structures and arrangements in the daily lives of underprivileged rural citizens.

a) Accounting and accountability: Learning and sense-making agents

The two biggest complaints against the MGNREGA, however, are ones that are not often aired in public, perhaps because they might show the critic in poor moral light. One, the MGNREGA has altered the power balance between the landless poor and their employers (agricultural landlords, labour contractors), making it less loaded in favour of the latter; two, by raising rural incomes, it has decreased distress migration to the cities, thereby reducing the numbers of the reserve army of labour, and increasing the cost of labour (The Hindu, May 2015).

Though there is growing understanding of program budgeting, implementation and audit processes, one also has to consider the situatedness and embodiment of the rural villager in his social setting (Jaegher & Paolo, 2007, pp. 485-487). It is the everyday interactions with each other, with outsiders and with accounting processes that can lead to a change in perspective on how things can be done. Sense making is connected to a process whereby one attaches meaning to specific experiences (Weick, 1995). These meanings, experiences, and the resulting connections among things, places, events and people help an individual or a group form learnings and decisions about current and future actions and reactions. Individuals take certain actions based on such sense making, and the results of these actions add to their understanding of what may be the best options for future actions (Weick, 1988). In a similar manner I would argue that at the village level, accounting processes and artifacts connected to MGNREGS have acted as a learning and sense-making tool, shaping the motivations and actions of the villagers (Ahrens & Chapman, 2007, p. 2).

And this is how: For the villagers, accounting practices in MGNREGS have provided a unifying platform that link rural stakeholders to knowledge, learning and resources. This platform and the construction of artifacts has encouraged debate, discussion and communication not only informally with each other but also on formal platforms with external stakeholders. An example of this would be the special gram sabha for as best as their capitals allow them.

Citizen-based accountability, one of Andhra Pradesh's visions of MGNREGS, seems to have influenced the local habitus significantly. The inter-subjectivity of a cultural habitus exists beyond individual identities or individual habitus because it originates from and is perpetuated by a collective (Llewellyn, 2008). Visible power is definable with formal rules, structures, procedures and institutions. Yet power manifests itself not only in structured, formal decision making but also in other participative spaces such as community meetings and village-level consultations (Gaventa, 2006, p. 14). Hidden power connected to powerful

hidden individuals can influence visible decision makers and agendas, while invisible power can be an internalized version of power that includes beliefs, shared definition of culture, ideology, place in society, and acceptance of situations, shaping the level of participation. Here, adopting a practice-based approach can radically transform our view of knowledge, meaning and discourse (Nicolini, Gherardi, & Yanow, 2003).

Conclusion: Continuing challenges

This final analysis chapter has presented yet another level of analysis of the progression of MGNREGS. In keeping with the multi-level research perspective, the reader gets an increased sense of how the program unfolded at the micro level, the various stakeholders, and the practices and processes that make up the MGNREGS program in its final set of layers. The inquiry I provide at the district, block and village level adds an increased understanding to our view of the program. I also focus on the specific mechanisms such as the labour budget and social audit that originate at this level. From the design of the program, we followed it to the state government's efforts to build and implement a successful program. This chapter also gives us a clearer idea of what makes up the program at the ground level as the shifts and changes we see at the grass-root levels. The program implementation has come a long way from its origins eight years ago in the NREG Act.

In spite of the changes and growth in the program outlined in this chapter, there still remain significant issues for program implementation and for the social audit process, requiring substantial program improvements.

Though there is a growing awareness about the social audit process in the villages and amongst the beneficiaries, there remain significant challenges in getting more individuals to attend gram sabha meetings. Local-level socioeconomic power is still commanded by the rural elite and they continue to make efforts to intimidate the villagers and block their ability to participate. SSAAT has recently initiated the practice of hiring District Resource Persons (DRPs) based on the number of rural individuals they have mobilized to attend the social-audit gram sabha. The number of social audits in the last year has dropped mainly due to non-provision of records by block offices. As a result, many audits could not be conducted as they were waiting for records, or took longer as teams waited in specific blocks for records or spent more time in the field trying to audit.

The percentage of recovery went down sharply in the last financial year. Field feedback indicates a common perception of EGS employees that paying back of money for a recovery is an admission of guilt that will

lead to legal action against them later. Therefore, there has been a sharp decline in the instances of recovery (SSAAT). Even with all the progress made, there still exist opportunities for misappropriation along the delivery process line. Data recording, oversight and grievance redressal at block and village levels are still facing issues of capacity and oversight. Though identification of monies misappropriated and officers responsible is done by SSAAT, identified to have misappropriated, recovery of public funds by the vigilance wing in Andhra Pradesh has lagged.

However, key progress in the form of the role of accounting in financial learning and sense making, and its contribution to the emancipation of underprivileged rural citizens, cannot be underestimated. I would reiterate the hundreds of years of accumulated sociocultural history that has led to isolation, poverty and lack of power for this lowest strata of the Indian social. Accounting practices and construction of artifacts connected the villagers to resources, knowledge and a platform for interaction with the outside world and with each other. In line with studies outlining the neglected dimension of the emancipatory potential of accounting (Dillard, 1991; Gallhofer et al., 2006; Gallhofer & Haslam, 2006, Gallhofer & Haslam, 2004), these processes and support have reshaped some of the long-held perspectives, attitudes, understandings, actions and sense-of-place understandings that earlier held both the rural poor and the local powerful.

Chapter 7: Concluding Thoughts

Summary

Funding and delivery in the social services field is populated by a variety of public and non-public organizations (Llewellyn, 1997; Ebrahim, 2003) and is undergoing a period of significant restructuring and changes in program delivery, citizen participation, performance evaluation and accountability, in both developed and developing countries. These conditions facilitate a unique set of observations and understandings as these programs go through growth and transformative cycles.

This dissertation began with the outlining of serious issues in India's MGNREGS, one of the world's largest social services workfare programs, which operates in rural India. Multi-level problems, related to inefficient program delivery and large-scale misappropriation of public funds, were accompanied by many other systemic issues. With the program built around accounting and accountability, the challenge for accountability was also a challenge for accounting practices and systems. For the most part, accounting practices and artifacts are largely presented as a part of the problem in public media. This motivated me to look at the public accounts, where I found not only wide diversity in state performances but also underrepresentation of sites that presented alternative possibilities of reform and change.

Though central government is the designer of the program, it is not directly connected to implementation at the meso and micro levels. The central framework was passed from the MoRD to the state governments, which were responsible for interpreting and translating central program objectives and notions of accountability into state-level objectives and strategies befitting their own contextual vision, goals, resources and needs. This forced me to wonder about how accounting may have been enlisted differently at various levels in the struggles for implementation, accountability and transparency in the program. There was also the question of how non-dominant interests (rural citizens) fared in change processes in a program that envisioned rural citizens as a source of vigilance and control at the micro level, holding elected and government-appointed village officials to account.

Consequently, following the unfolding of the program over eight annual cycles, I looked at public accounts generated by the MoRD such as operational guidelines and other formal communications. At the state level I examined primary and secondary public accounts of Andhra Pradesh, Rajasthan, Uttar Pradesh and Tamil Nadu that included official communications, reports, policy decisions and rulings. At the micro village level, I looked at primary and secondary accounts including audit reports from the Comptroller Auditor General (CAG), government communication, non-public research and media reports. These supplement

primary interview data collected from each level of investigation across central, state, district, block and village levels.

Before exploring these primary and secondary accounts, however, it was important to have a theoretical framework and extant literature to underpin such analysis. Therefore, I have provided an overview not only of broader literatures connected to social services, public sector and accountability, accounting and accountability, but also of more specific literatures connected to each level of analysis: strategic MCS and accountability, routines and learning, budgeting and social audit, and power and emancipation. Drawing on Bourdieu's practice theory and change frameworks, I have explored the role of accounting in the design, construction and implementation of accountability and larger organizational and social change processes through eight annual cycles of design and implementation.

The first analysis chapter focused on the macro, central-government level and its vision of accountability. At the centre, the MoRD designed an overarching national program framework for MGNREGS applicable to all states. Amongst other things, it drew on a certain combination of policy, accounting and administrative practices and artifacts in an *enabling* role to articulate a program structure in keeping with the NREG legislation and its vision for the program. This chapter focused on how accountability is framed, communicated and diffused to the state governments as well as the struggles between the macro and meso levels. I drew on Bourdieu to outline the distribution of capitals and the struggles for power between central and state governments.

The second analysis chapter focused on the meso layer – the state government, which draws upon practices such as accounting to construct a specific notion of accountability in the program implementation. The state interprets the central vision to construct its own specific combination of people, resources, goals and objectives for the program. Faced with system inefficiencies and corruption, I have investigated the *strategic* enlistment of accounting practices and artifacts, particularly MCS, in accountability and reform processes in the state of Andhra Pradesh. I drew on Bourdieu's practice theory and literature on strategic MCS to provide a practice-based perspective of accountability of a program in flux as players negotiate the field and its distribution of powers and capitals. The analysis explored the struggles and efforts of the Andhra Pradesh government over an eight-year period towards reform at the meso-micro level as it makes efforts to deal with systemic inefficiency and corruption within the organization.

The final analysis chapter focused on the micro level – the program's largest non-public stakeholder group, the rural citizens who are provided local work through MGNREGS. I have outlined micro level

socioeconomic oppression and struggle and investigate the functioning of accounting as a *learning* and *sense-making* agent. This is the level at which accounting also plays the role of distributive agent with the power to shape social relationships, the lives of villagers, and the resources they access. Towards larger change processes, I have examined how various mechanisms and processes can be connected through a gradual shift in habitus (as per Bourdieu) to financial and process learning, knowledge and awareness at the village level.

Findings and implications of the study

Two major findings follow from my attempt to answer my research questions. The first is that in MGNREGS, accounting is enlisted in multiple constitutive roles within the life cycle of a single social services program delivery process. Depending on the level of investigation and stakeholder interest represented, accounting is a part of the ordering, organization and multi-level change processes in organizational and social spaces (Neu, 2006, p. 391) in three specific contexts – the end-to-end process of framing, construction and implementation of accountability (macro, meso and micro levels); public-sector reform (meso and micro levels); and learning and emancipation (micro level). These enabling, strategic and learning roles, played out in uncertain and dynamic conditions, showcase the struggles and challenges through which, in practice, accounting can shape material arrangements –structure, players, habitus and field logics – in the field of social services in India.

The second finding, at the meso and micro level of analysis, is connected to evidence alluding to the “making up people” (Miller & O’Leary, 1990, p. 483) – the influence of accounting on the actions and behaviour of players. In MGNREGS, instead of *a priori* grounding, we follow the change, reform, innovation and establishment of new accounting practices. The analysis points to different players at various levels understanding and enlisting accounting differently towards change processes (p. 483). More importantly, we see the manner in which accounting practices and artifacts influence people such as rural citizens and local governance officials – through the shaping of their powers, information, and the nature of accountability demanded and provided. This in turn affects the options, behaviour and actions of stakeholders as well as outcomes in the subfield. The theoretical notion of habitus also captures this internalization of field logics, understandings and capitals expressed in thought, impression and action. Specifically, I focus on the underprivileged micro-level rural citizens who gradually become constructed as “account holders” – more aware of and connected to the nature of economic and financial knowledge, democratic decision making, and holding themselves and other to account. Accounting becomes the means to learn new ways of implementation and financial visibility and calculation, and to increase their individual and group capacities to hold certain elected representatives and government representatives accountable.

The theoretical and contextual implications of this dissertation flow from Chapters 4 through 6, which focus on data analysis.

The first implication is connected to conversations around “making accountancy practical” (Miller & O’Leary, 1990). In MGNREGS, not only is accounting constructed and influenced by its environment but it also influences the organization and the social, an effect to which Miller & O’Leary (1990, pp. 479–480) refer as “the organizational consequences of accounting.” This research project captures practice-based changes not only on an organizational level but also in the lived life of rural citizens in India. The analysis reflects decades of systemic domination of the rural poor. Moving away from “banality” as outlined by Neu (2001), accounting is seen as a dynamic social practice that is not only intentionally enlisted and shaped towards fulfilling specific functions in larger governance canvasses but also in turn shapes its contextual environment and subjects. Accounting is only a mechanism, a tool of visibility and quantification but a contributor to the transformation of socioeconomic relations through changes in the material arrangements and distribution of powers. Drawing on Bourdieu to capture both continuity and change (Reay, 2004), we see accounting practices playing an important part in redefining what we perceive as the practice of accounting and accountability as it intersects with the newer roles of government in the daily lives of India’s rural citizens.

Second, this dissertation also focuses habitus as a process reflecting gradual and accumulated shifts in the habitus of players at various levels. The underlying tacit and explicit understandings, rules and learnings connected to the field and subfield in such change processes is continually redefined, renegotiated and institutionalized through the MGNREGS design and implementation process (Gherardi & Nicolini, 2000). This means that adding temporality and historical context, shifts in such habitus can be seen as a processes of internalization and externalization in this setting.

Third, Bourdieu’s social produces the individual and the individual produces the social. I have utilized Bourdieu’s practice theory by exploring social services as a field, with state, district, block and village levels as nested subfields having their own specific sets of logics, habitus and capitals. MGNREGS can thus be seen to bring the social into the financial and the financial into the social. It produces sites where the financial is intentionally brought into the social through citizen participation in practices such as budgeting and social audit. Through such participation, accounting practices and construction of accounting artifacts influence the social understandings of rural citizens and other local stakeholders. In turn, we also

see how MGNREGS brings the social element of a welfare program into the bottom-up production of state-wide and national budgets and audit processes that express local social priorities.

Fourth, the notion of accountability represents different types of accounts. In this dissertation, we also draw upon public and citizen-based forms of accountability as interpreted and put into practice. The exploration of accountability acts as a lens through which larger organizational and social change processes can be observed. Thus accountability serves as an instrument of analysis (Everett, 2001, p. 344) in this dissertation – an underexplored perspective in accounting research.

Fifth, the multi-level perspective offered by this dissertation provides a processual view, following a program as it flows from a macro central design to micro implementation at the village level. In research, based on the research question(s), a certain phenomenon can be explored through various theories and frameworks. In most cases, this phenomenon, its influences, and connected stakeholders are analyzed or explained from the same level – a process that is known as individual level outcomes (Diez-Roux, 2000, pp. 171–173). In contrast, multi-level qualitative analysis of MGNREGS allows a more comprehensive exploration of group level interests, habitus, stakeholders and sociocultural influences at various stages of program development and implementation connecting to nested fields and subfields.

Limitations of the study

Bourdieu's field, capitals and habitus – As with most interpretive theoretical frameworks, drawing on Bourdieu's practice theory brings its own set of limitations. First, Bourdieu's habitus has been challenged as being difficult to operationalize in terms of linking of social and mental structures. Habitus is unconscious internalization, which it has been argued may not be easy to observe purely through interviews. Bourdieu's theoretical tools have been criticized for a structure that sees players as having only a finite and known set of capitals and strategies to deal with in a field, which could translate into an implied social determinism (Everett, 2001, p. 353). Though I did conduct in-depth interviews with individual at various levels and with different interest, recognition of possession of all important forms of strategy as well as legitimate and symbolic capitals are tricky to identify and analyze in a multi-level investigation such as this. The exercise becomes more complicated when one considers that based on what is valued in a field or subfield, some forms of capital can be converted into other forms, such as economic, raising additional issues about misrecognition. So overall, I may not be able to mount a strong defence of the criticism of implied social determinism in this research project. The analysis here is based on my understanding, perception, interpretation and triangulation of MGNREGS as a field with its specific players, capitals and habitus.

Definition and investigation of change processes – Research on change can be a contested notion in qualitative research. Literature reflects struggles with many such questions, including how to explore learning and change, what contributes to an increase in learning and knowledge transfer, and what role organizational routines play as one critical phenomenon in change (Pentland & Feldman, 2005, p. 793). Some of these constraints can be connected to the development of markers through which such changes can be observed and measured. In this dissertation, I adapt and use Fiol & Lyles’ (1985) summarized range of outcomes through which organizational shifts can be identified and analyzed. These include new insights and knowledge; new structures; new systems; new actions; or a combination of these options (p. 803). In the chapters devoted to analysis, I explore changes in structure, system, and the actions of actors as well as the role played by new understandings, insights and knowledge at macro, meso and micro level.

Scale of the program – Many strategy and organizational studies have been conducted on a small scale in real time, allowing for a structured gathering of data, but this methodology would not be suitable for a large scale empirical study in a setting such as MGNREGS. For large-scale programs such as MGNREGS, focused on rural poverty and emancipation, providing a comprehensive critical examination of its change manifestations reveals some limitations in terms of temporal, geographical and official access. Being granted official access to the program sites, officers and documents felt like both a learning process and a small achievement. Still, I had to cope with many last-minute cancellations to sites where state governments were not comfortable with external scrutiny. Second, there were also some barriers to observing, documenting and measuring real-time changes in a longitudinal investigation of a vast program with complex local dynamics. To address this, I have gone through an extended process of triangulation of themes from primary data as well as significant amounts of secondary data from multiple sources.

Research perspective and ontology/epistemology – A story can be seen from different perspectives. This is not strictly a limitation, as I believe no one perspective can provide a complete picture, if such completeness is thought to exist. As Pichert & Anderson (1977) examine, a researcher’s internal schema (epistemology and ontology) influence her perspective as well as which sites or phenomena are deemed interesting to research. Each researcher thus brings to the table his strength of perspective and interpretation on the nature of knowledge and its creation. These affect the manner in which the research questions are framed as well as the theoretical frameworks and methodology selected. To this end, my interpretive, inductive research orientation precludes alternative perspectives such as behavioural or positivist research that might lean more strongly towards deductive work, uncovering “reality” through statistical methods

based on numerical data. I believe that each dissertation and research study adds one more thread to the tapestry of our overall understanding of a subject.

Limitations and biases of the researcher – Bourdieu has spoken strongly about reflexivity. As a researcher, I bring my particular sense of biases to every research project. In this research project, I have made every effort to be reflexive of my own biases, social conditioning and training as a researcher. But I also realize that being aware of one's own biases is a learning exercise that grows with one's experience as a researcher.

There is also an element of localization wherein developing countries are known to have a specific set of issues connected to public reforms and corruption (Rahaman, Everett, & Neu, 2007) connecting to the larger role of organizations in stakeholder participation and governance (Crane, Matten, & Moon, 2004). Dar (2011), for example, explores the distinction between Western and non-Western accountabilities. She finds that local information can impact local levels of empowerment and that accountability at the micro level encompasses local power dynamics such as caste, gender and social status. During the data gathering process, I spent time in various state and district block offices and villages where I met with individuals connected to the program across a variety of positions and functions. I also made written observations of contextual environments and informal conversations that were a part of the interview but not digitally recorded. As a woman who grew up in India, I do possess a keener awareness than most Western researchers of the imbalances of power, resources and struggles that happen at such sites, but I cannot hope to speak personally for those who have lived below the poverty line in rural India for generations.

Generalizations – Qualitative research grants most researchers the space to conduct detailed, rich and in-depth data collection and analysis. However, such research has also raised questions about generalizations. Drawing broader inferences from particular observations seems to be widely accepted as a quality standard in quantitative studies but not in qualitative ones (Polit & Beck, 2010). I have to acknowledge that I have looked at smaller random samples which are to be representative of the overall field or subfield. Through inductive analysis and triangulations, I conceptualized broader themes and constructs from in-depth interviews and secondary data (Polit & Beck, 2010, p. 1452; Firestone, 1993). Such triangulation of data and generated themes, combined with rich, detailed, contextual descriptions and analysis, can produce genuine, insightful and authentic research insights and findings that, in the words of Thorn (2009, p. 1385), “warrant a degree of generalizability in relation to a field of understanding.”

Limited prior research in this field – Prior research studies form not only the bedrock of a literature review but also situate new contributions to the literature. The role of accounting in accountability is not new but the field of social services with its particular characteristics and objectives is particularly underexplored. In addition, the few studies that have been conducted have a singular-level focus, which makes it somewhat more challenging to establish the research problems being investigated.

Future research directions

With the steady growth in aging populations around the world and the economic displacement of underprivileged populations in many non-developed nations due to various natural and human-made reasons, social and developmental programs are going to play an increasingly important role in human affairs. Given the scale of this program and the scope of this dissertation, to my understanding a number of research directions emerge from this study.

The first potential future research direction comes from the field of investigation. This particular research project focused on an underexplored research area in accounting in a non-developed-world site (Gray, Dillard, & Spence, 2009). Most of the current research is conducted on NGOs by agencies such as the World Bank. There is much more to be understood about the role of accounting in the delivery of public social services in developing nations and future research could address this gap. Additionally, my research project included many key stakeholder perspectives, but there are still other alternate discourses and important players such as self-help groups (SHGs) and community-based organizations (CBOs) that have both a stake in the program and significant influence on the micro-field, but whose voices are yet to be heard and investigated.

The second direction comes from the nature of this investigation. The link between accounting and accountability has been firmly established by extant research. However, accountability is also seen as an ever-expanding concept (Mulgan, 2000). A more in-depth ethnological investigation could provide more opportunities to study and gain more nuanced knowledge of the role and functioning of accounting and accountability at individual and micro village levels.

Third, as the MGNREGS program further matures, there is a need not only to study the mechanics and indicators of accounting and change processes but also to perform a deeper analysis of how specific phenomena such as corruption, resistance and social domination unfold, both in states that perform well in the program and in those that do not. Fourth, the social audit and associated collaborative budgeting practices are still evolving as implementation continues, and as understandings and changes accumulate at

both organizational and individual levels. The multi-level research approach used in this dissertation could create opportunities for similar research in other accounting areas.

Finally, the meso- and micro-level investigations of my program focused strongly on the program experience in the state of Andhra Pradesh, with data from other state sites adding support or contrast to the analysis conducted and insights gained. If we are gaining increased understandings of accounting and accountability from Andhra Pradesh, there could be more to learn from (and for) states in India that are faring far worse with the implementation of MGNRGS. This could create future opportunities for comparative studies.

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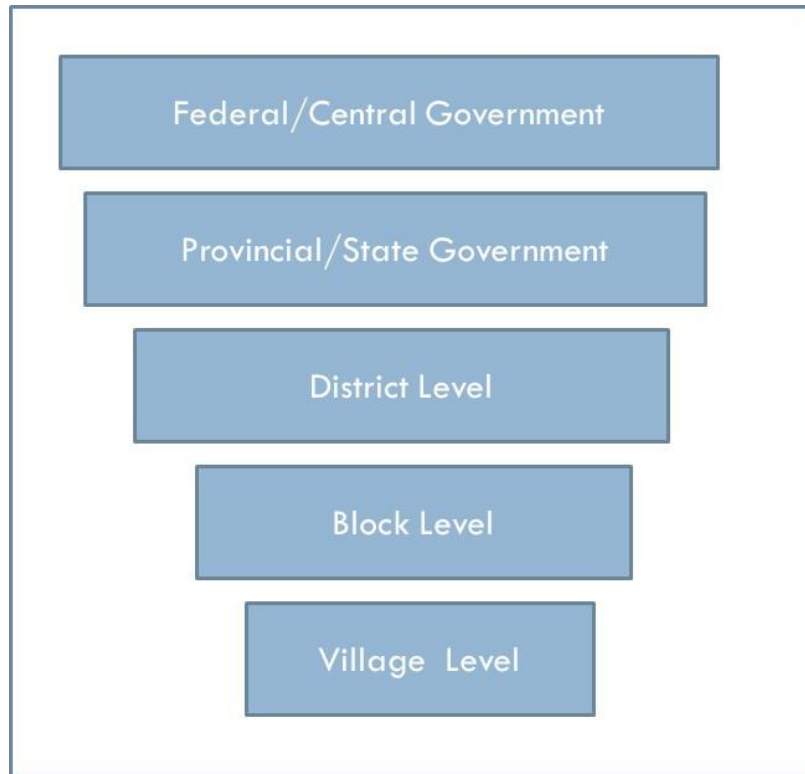
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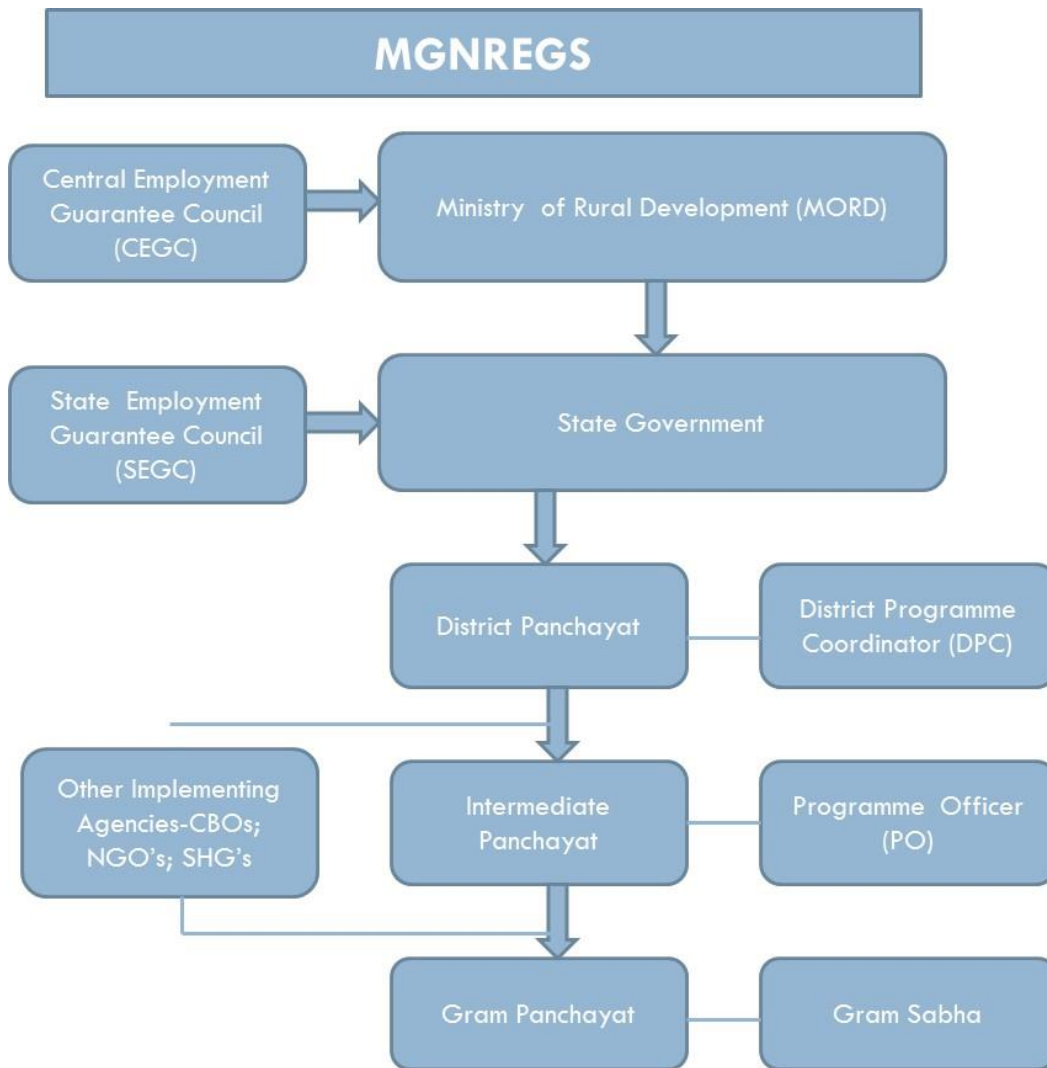
APPENDICES

Appendix A: Administrative Structure of Panchayati Raj in India



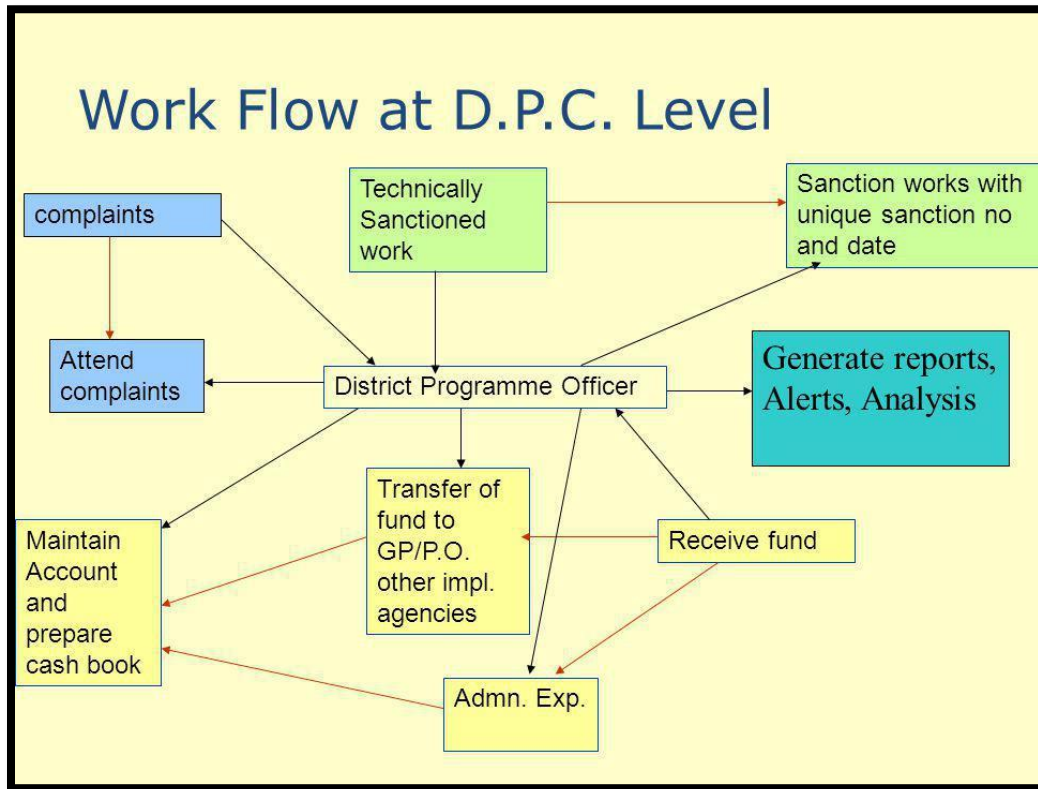
Source: MoRD

Appendix B: Administrative Structure of MGNREGS



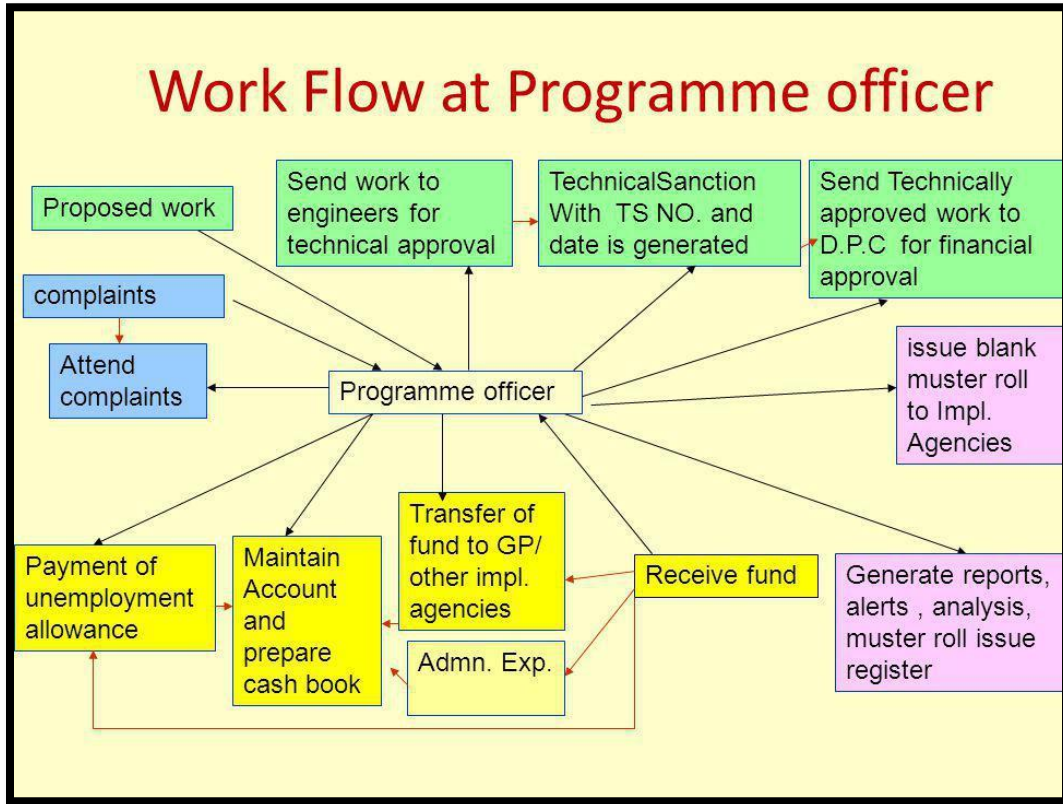
Source: MoRD

Appendix C: Work Flow at the District (Meso/Micro) Level



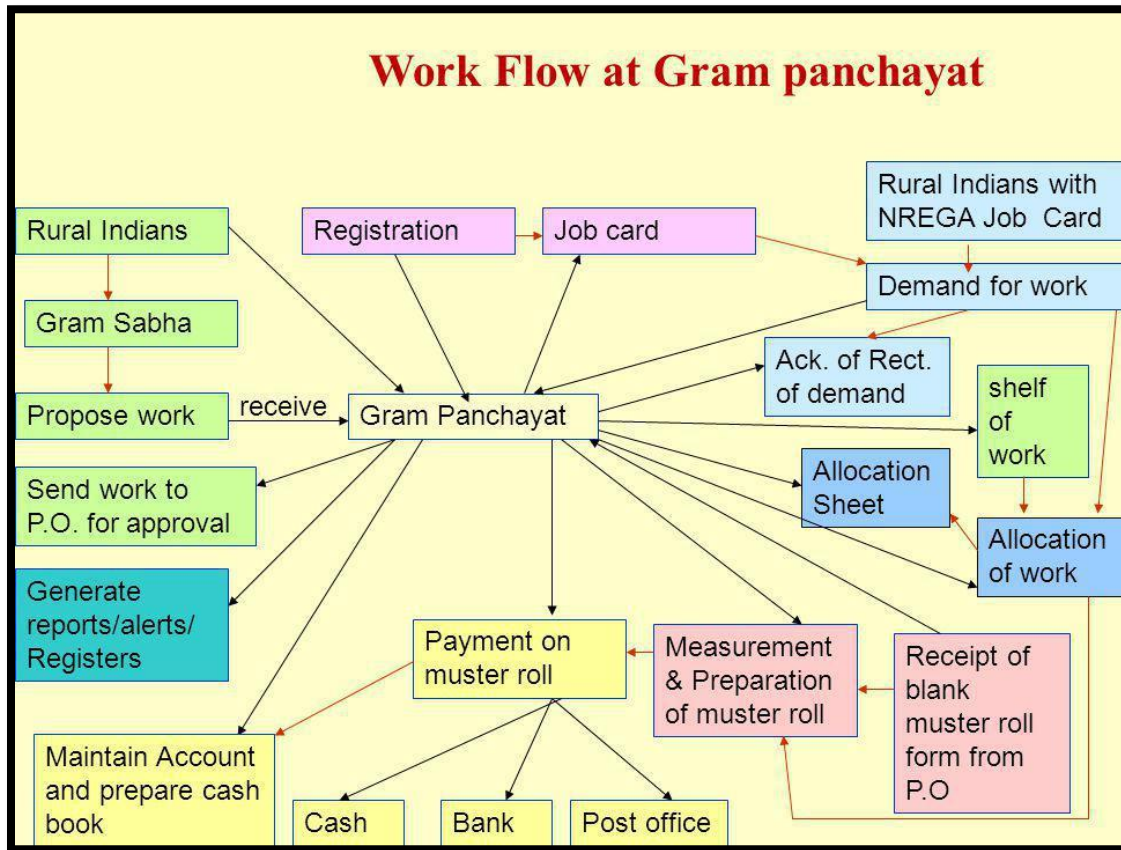
Source: MoRD (NIC Initiative): Presentation, “NREGAssoft for National Rural Employment Guarantee Act”

Appendix D: Work Flow at the Block (Micro) Level – Program Officer



Source: MoRD (NIC Initiative): Presentation, “NREGAsoft for National Rural Employment Guarantee Act”

Appendix E: Work Flow at the Gram Panchayat (Micro) Level



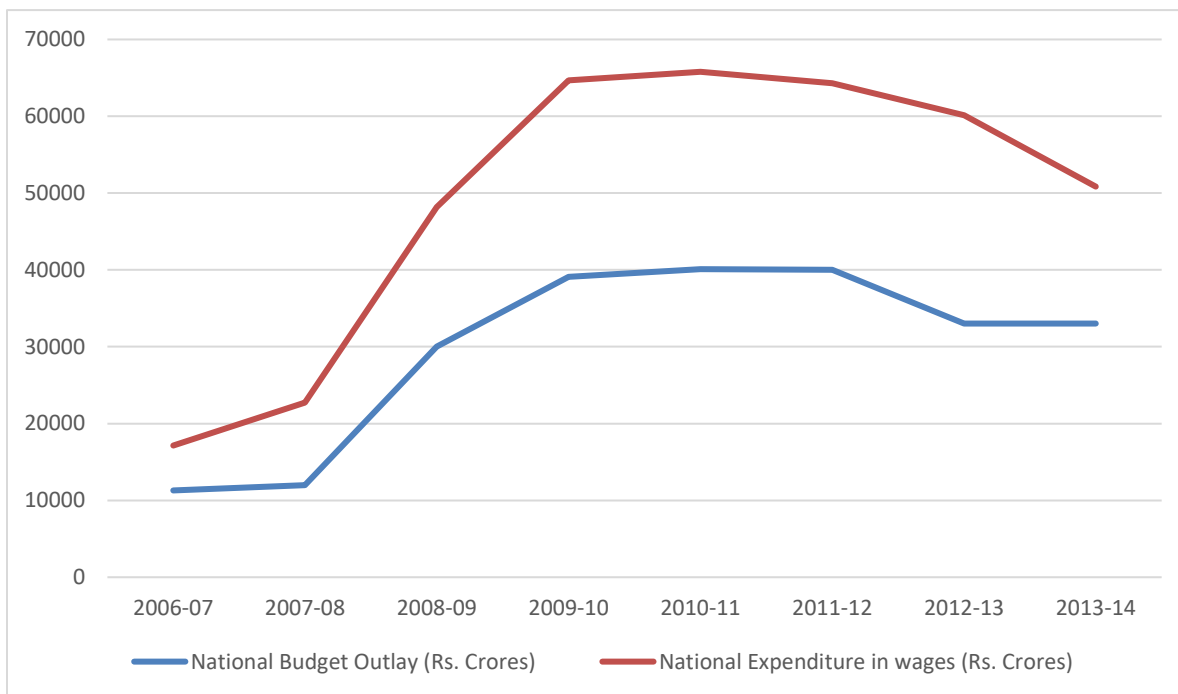
Source: MoRD (NIC Initiative): Presentation, "NREGAssoft for National Rural Employment Guarantee Act"

Appendix F: MGNREGA Outcomes – National Financial Achievements at a Glance

	FY 06–07	FY 07–08	FY 08–09	FY 09–10	FY 10–11	FY 11–12	FY 12–13	FY 13–14	TOTAL
No. of districts	200	330	615	619	626	626	632		
Households provided with employment (Cr.)	2.10	3.39	4.51	5.26	5.49	5.04	4.16		
Budget outlay (Rs. Crore)	11,300	12,000	30,000	39,100	40,100	31,000	30,287	33,000	226,787
Central release (Rs. Crore)	8640.85	12,610.39	29,939.60	33,506.61	35,768.95	29,189.77	30,009.96	32,743.68	212,409.8
Total available funds (Rs. Crore)	12,073.55	19,305.81	37,397.06	49,579.19	54,172.14	48,805.68	45,051.43	42,265.45	
Expenditure (Rs. Cr.) [% of available funds]	8823.35 [73%]	15,856.89 [82%]	27,250.10 [73%]	37,905.23 [76%]	39,377.27 [73%]	37,072.82 [76%]	39,657.04 [88%]	37,468.65 [89%]	243,411.4
Expenditure on wages (Rs. Crore)	5842.37 [68%]	10,738.47 [70%]	18,200.03 [69%]	25,579.32 [70%]	25,686.53 [68%]	24,306.20 [70%]	27,128.36 [72%]	26,096.81 [74%]	163,578.09 [70%]
Expenditure on material (Rs. Cr.)	2758.77 [32%]	4617.47 [30%]	8100.89 [31%]	11,084.49 [30%]	11,891.09 [32%]	10,650.48 [30%]	10,403.31 [28%]	9159.32 [26%]	68,665.82 [30%]
Total Works taken up (Lakhs)	8.35	17.88	27.75	46.17	50.99	82.51			
Total works completed (Lakhs)	3.87	8.22	12.14	22.59	25.90	18.56			
Total job cards issued (Cr.)	3.78	6.48	10.01	11.25	11.98	12.39			

Source: MoRD, 2013–14, p. 9

Appendix G: MGNREGA Outcomes – National Program Budget and Program Expenditure



Source: MoRD, 2013–14, p. 9

State of Andhra Pradesh – MGNREGA

Appendix H: SSAAT Organizational Structure



Source: SSAAT

Appendix I: MGNREGS Outcomes – Andhra Pradesh

MNREGS-ANDHRA PRADESH-SSAAT	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2014-2015
Number of Blocks where Social Audit (SA) was conducted	1,464	2,070	3,389	1,082	-	-
Total amount identified as misappropriated (in Rs. Crore)	-	81.97	105.41	135.81	298.14	704.85
Total Amount recovered through SA (in Rs. Crore)	5.9	15.3	20.6	0.7	-	20.6
Number of Field Functionaries implicated	-	33,798	16,688	16,063	22,337	-
Total Number of staff dismissed based on SA findings	3,241	3,864	3,111	-	-	20,378
Total number of staff suspended so far	139	1435	561	-	-	698
Number of punishments imposed	-	-	-	-	-	32,917
Total number of police cases booked so far	548	555	229	-	-	82
Number of Departmental Inquiries / Disciplinary Action under progress	-	1211	1557	-	-	-
Number of State Resource Persons (SRP's)	100	70	70	77	86	-
Number of District Resource Persons (DRP's)	450	659	695	875	855	855
Number of Village Resource Persons (VRP's) trained	60,000	60,000	80,000	33,575	-	-
Number of independent observers attended	-	-	-	-	3,251	-

Source: SSAAT Annual Reports 2008-2013, <http://www.socialaudit.ap.gov.in/>

Appendix J: Redesigned MIS Webpage

The screenshot displays a web browser window titled "Nrega Report" with the URL `164.100.129.6/netnrega/MISReport4.aspx?fin_year=2015-2016&rpt=RP`. The page features a navigation menu with the following categories and sub-items:

- + R5. Physical Progress**
- R7. Financial Progress**
 - 1. Fund Release
 - 1. Fund Transfer Statement and Expenditure
 - 2. Financial Statement
 - 3. Replenish funds to Executing Agency
 - 4. Outlays & Outcomes
 - 5. Funds and Expenditure Summary
 - 2. Fund Expenditure
 - 1. Per Day Expenditure of Gram Panchayats
 - 2. Delayed Payment
 - 3. Per Day Administrative Expenditure of Gram Panchayats
 - 4. Average wage paid pattern during the year
 - 5. Labour ,Material Ratio Analysis
 - 6. Expenditure on works
 - 7. NO of GP With Nil Expenditure
 - 8. Work Category wise Pipeline Expenditure
 - 3. Administrative Expenditure
 - 1. Administrative Expenditure
 - 2. Level wise Administrative Expenditure
 - 4. DMU Report
 - 1. DMU Report
- + R9. Social Audit**
- + R11. Graphical Data Analysis**
- + R13. Kaam Maango Abhiyaan**
- + R15. Relative Performance**
- + R6. Work Progress**
- R8.e- FMS Reports**
 - 1. FTO
 - 1. FTO Status Report
 - 2. Daily Squaring of FTO'S
 - 3. Monthly Squaring of FTO'S
 - 4. Partial Paid FTO Status Report
 - 5. FTO Partially Processed Report
 - 2. FTO Pending
 - 1. FTO Pending With Post Office
 - 2. FTO Pending With Co-operative Bank
 - 3. FTO Pending Status Report
 - 4. FTO Pendingy DayWise Report
 - 3. Account Frozen Status
 - 1. Status of Worker Account Frozen
 - 2. Vendor Information Frozen Status
 - 3. Skilled Semi-Skilled Worker's Frozen Status
 - 4. DPR Frozen Status Report
 - 5. Workers having Account in Co-operative Bank
 - 4. e- FMS Monitoring System
 - 1. Amount Disbursed Through e-FMS
 - 2. Status of EFMS Implementation
 - 3. e-FMS Expansion Monitoring System
 - 4. Transaction Processing Time
 - 5. EFMS Release
 - 1. Consolidated Release Fund For EFMS
 - 6. DSC
 - 1. DSC Enrollment Report
 - 7. Aadhar Based Payment
 - 1. Aadhar Based Payment Report
 - 8. PFMS Window
 - 1. Status of FTO Transaction Processed Through PFMS Window
 - 9. Track FTO

Source: nrega.ap.gov.in

Appendix K: Andhra Pradesh – MGNERGS Policies and rulings – 2006-2014

Source: nrega.ap.gov.in

2006	Notice to ensure bank/post office bank account shall be opened in the name of the individual labourer only	Memo No. 10063/RD.II/2006; dated 22.03.2006
	All MDOs of 13 EGS districts to become familiarized with EGS software package and procedure for maintaining files (instructions issued)	Memo No. 10063/RD-II/2006; dated 15.04.2006
	To monitor EGS program, District Collector may organize EGS mandals into blocks of 2-4 mandals, each under a designated district-level Inspecting Officer; IOs will undertake regular inspection of EGS works, participate in weekly mandal-level meetings, conduct inspection of work, record observations, take proper follow-up action and monitor the action taken on the inspection reports by the concerned officers	Ruling- G. O. Rt. No. 1555 (http://www.rd.ap.gov.in/EGS/EGS_G10Rt_No_1555.htm)
2007	Selection and positioning of village resource persons	Memo. No. 23771
	Filling up of vacancies of Technical Assistants in NREGS-AP districts – delegation of powers to district Program Coordinators, NREGS-AP (orders issued)	Go. Ms. No. 506
	Rural connectivity – laying of cement concrete roads (orders issued)	
	Implementation of NREGS-AP at mandal level – permission to hire a jeep granted to MPDO & PO, EGS	Circular No. 1740/EGS(P)/2006; dated 02.02.2008
2008	Maintenance of muster rolls (certain guidelines issued); works, maintenance of measurement books (certain guidelines issued)	Circular No. 653
	NREGS-AP – rural connectivity – all-weather roads – laying of CC roads (further guidelines and orders issued)	Go. Ms. No. 45
	Implementation of NREGS-AP at mandal level – permission to hire a jeep granted to MPDO & PO, EGS (further instructions issued)	Circular No. 1740
	Permission to open SB accounts in any nationalized bank granted to MPDOs at mandal headquarters for payment of salaries	Circular No. 2013; dated 03.01.2008
	Software application – release of Version 5.5.2 (changes made to information)	
	Instructions for affixing photos on job cards in districts of Vishakhapatnam, Godavari, and Krishna	Circular No. 438; dated 11.02.2008 and 07.02.2008
	Videoconferencing of Chief Minister with District Collectors held on 21.02.2008	DoLr No. 12310
	Payment to labour through village organizations in Phase III districts (instructions issued)	Circular No. 312
2009	NREGS-AP operationalization of central fund management system through nodal banks (orders issued)	Go. Ms. No. 406
	AP conducting of social audit rules, 2008	Gazette; dated 16.01.2009
	RD – NREGS-AP – works under rural connectivity project (certain guidelines issued)	Go. Ms. No. 271; dated 08.09.2009
	NREGS-AP – works in progress status prior to installation of software version 6.00 of PMP	Memo No. 653; dated 18.09.2009

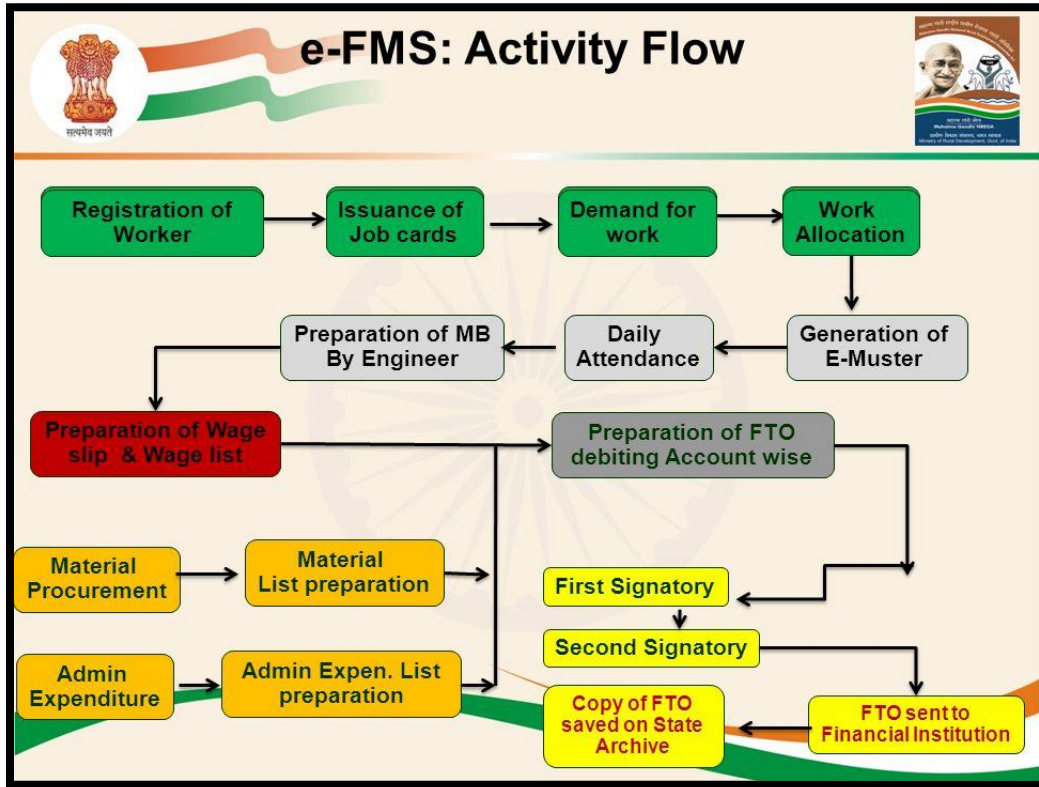
	NREGS-AP – implementation of schemes through fixed labour groups – establishment – IB wing to impart continuous training (orders issued)	Go. Ms. No. 355; dated 18.11.2009
	NREGA 2005 – conduct of social audits in EGS – creation of the posts of social audit wing under NREGS-AP (orders issued)	Go. Ms. No. 171; dated 29.05.2009
	NREGS-AP – guidelines for mates (in Telugu – local language)	Cir. No. 709
2010	NREGS-AP – operationalization of central fund management system through nodal banks (orders issued)	Go. Ms No. 406; dated 29.12.2009/01.01.2010
	Implementation of scheme through self-help groups (SHGs) of SC.ST – ensuring entitlement to poorest labourers using NREGS	Cir. No. 32; dated 18.01.2010
	NREGS-AP – operationalization of central fund management system – creation of email ID for communication of CFMS	Rc. No. 706; dated 05.03.2010
	Formation of AP NGO alliance (APNA) for MGNREGS implementation (AP government partners with rights-based NGOs to mobilize rural poor and empower them to make full use of entitlements guaranteed by MGNREGA)	Go. Ms. No. 211; dated 04.06.2010
	MGNREGS – sramashakti sangam – distribution of books (guidelines issued)	Cir. No. 9; dated 23.07.2010
	MGNREGS – Information display on street wall board to educate labourers	Cir. No. 421; dated 21.08.2010
	MGNREGS-AP – implementation of eMMS (guidelines issued)	Cir. No. 555; dated 21.12.2010
	MGNREGS-AP – eMMS – “Own your mobile” scheme – payment of mobile charges to service provider (guidelines issued)	Cir. No. 555; dated 16.12.2010
	Rural development – nominating the members for state-level vigilance and monitoring committee (orders issued)	Go. Ms. No. 368; dated 27.10.2010
	Processes for transparency and accountability facilitating the participation of civil society in MGNREGS-AP implementation, in processes including muster verification, social audit and concurrent audit; inspections by vigilance wing; inspections by a dedicated quality control wing; grievance reporting and follow-up by an IT-enabled call centre	Proc. 452; Preceding No. 452/EGS/PM (QC)/2010; dated 2.10.2010
	MGNREGS – formation of “flying squads” (monitoring teams) at state level (guidelines issued) – formation of five “flying” monitoring teams with at least one technical and one non-technical member in each team with proven high honesty and commitment levels – authorised to verify records such as muster rolls, and take up measurement, pay orders, and material payments – follow-up actions connected to reports submitted	http://www.rd.ap.gov.in/EGS/CIR_NO_837_EGS_PM_DT_04102010.pdf Preceding No. 452/EGS/PM (QC)/2010; dated 2.10.2010
	MGNREGS-AP – training for mates – partnership with APNA voluntary organization (Reg.)	Cir. No. 9; dated 01.12.2010
	MGNREGS – whistle-blowing “shankaravam” complaints against fraudulent people involved in EGS works – secrecy of complaints, names etc.	Cir. No. 1453; dated 19.10.2010
	MGNREGS – EGS employees voluntarily educate labourers to sign muster rolls from January 01, 2011	Cir. No. 1453; dated 19.10.2010
	MGNREGS – formation of flying squads at state-level (guidelines issued)	Cir. No. 837; dated 04.10.2010
	MGNREGS – transparency and accountability works division in execution of works appointment	Proc. 452; dated 02.10.2010

	MGNREGS – information display on street wall board – educate labourers etc.	Cir. No. 421; dated 21.08.2010
	Formation of Andhra Pradesh NGO alliance (APNA) for MGNREGA implementation – addition of 38 NGOs to APNA list (orders issued)	Go. Ms. No. 211; dated 04.06.2010
2011	MGNREGS-AP – field assistants, technical assistants, computer operators, APOs, engineering consultants, MPDOs to provide work days (Reg.)	
	MGNREGS-AP – implementation of eMMS – GP abstract application for field assistants	Cir. No. 555
	MGNREGS-AP – providing rural connectivity to unconnected habitations (further instructions issued – Reg.)	Cir. No. 477; dated 10.11.2011
	MGNREGS-AP – constructions of GP buildings under BNRGSK through NREGS funds – issue of work commencement letters to WEMs in case of absence of elected local bodies (instructions issued – Reg.)	Cir. No. 39; dated 20.10.2011
	MGNREGS- AP – implementation of biometrics and GPS based eMMS in Nizamabad district – upload of e-measurements and e-check measurements (guidelines issued)	Cir. No. 556; dated 21.09.2011
	MGNREGS- AP – implementation of eMMS – policy for transfer of mobile and CUG SIM cards (certain guidelines issued)	Cir. No. 555; dated 30.08.2011
	MGNREGS-AP – concurrent social audit – wall writing – social audit volunteers responsibility (Reg.)	Cir. No. 572; dated 22.08.2011
	MGNREGS-AP – special flying squad members from Bluefrog – reporting in districts – certification from PDs (Reg.)	Cir. No. 555; dated 05.08.2011
	MGNREGS-AP – linking up of eMMS and pay-order generation – implementation of eMMS (certain guidelines issued)	Cir. No. 555; dated 16.07.2011
	Requesting TCS to monitor and facilitate Additional District Resource Persons (ADRP) to take responsibility for half the mandals (blocks) in each district	Cir. No 14687; dated 02.06.2011
	MGNREGS – electronic muster verification system (eMVS) – daily verification of musters (Reg.)	Cir. No. 555; dated 01.06.2011
	MGNREGS-AP – monitoring of e-musters - new application for APOs (Reg.)	Cir. No. 555; dated 18.03.2011
2012	Implementation of eMMS – “Own your mobile” scheme (FA guidelines issued)	Cir. No. 555; dated 21.12.2012
	Payment of wages – AP smart card project – transition to Aadhar-enabled payment system in four pilot districts (instructions issued)	Cir. No. 6139; dated 07.12.2012
	Monthly review meeting with field staff	Cir. No. 1182; dated 25.10.2012
	Implementation of eMMS – progress in uploading of photographs and GPS coordinates mandatory (guidelines issued)	Cir. No. 555; dated 06.09.2012
	Action for termination of underperforming FAs	Cir. No. 491; dated 30.08.2012
	Positioning of family members/near relatives as customer service providers (CSP) – embezzlement of government funds (instructions issued)	Cir. No. 1740; dated 27.08.2012
	Execution of works – feedback from District Vigilance Officers	Cir. No. 522 dated 08.07.2012
	MGNREGS training strategy – planning of training for year 2012–13	Cir. No. 1090 dated 08.07.2012

	Strategic planning – July–October 2012	Cir. No. 1090 dated 23.06.2012
	SSS training by APNA – resolving resource fee	Cir. No. 1283; dated 02.06.2012
	Designation of AO of DMMA as District Complaint Redressal Officer (DCRO)	Cir. No.1074; dated 02.06.2012
	Electronic muster verification system (EMVS) (certain guidelines issued)	Cir. No.727; dated 25.05.2012
	Implementation of eMMS – link with pay order	Cir. No. 555; dated 25.05.2012
	Conduct social audit every month – wall writings about payments etc.	Cir. No. 572; dated 17.05.2012
	Transparency and accountability – works deviations in the execution of works – apportionment of responsibility and recovery (certain amendments issued)	Proc. 452
	Procurement for desktops, printers and UPS systems (Reg.)	Cir. No. 3685; dated 27.02.2012
	Job card verification and data entry – (guidelines issued)	Cir. No. 38; dated 18.02.2012
	Instructions related to broadband connectivity – BSNL and APSWAN connectivity and location details (Reg.)	Cir. Rc. No. 1338; dated 17.02.2012
	Implementation of eMMS – e-measurement and e-check measurement (guidelines issued)	Cir. No. 555; dated 03.02.2012
	Implementation of biometric- and GPS-based MGNREGS GP System in Nizamabad district – GP abstract link with pay order (Reg.)	Cir. No. 556; dated 13.01.2012
	Conduct concurrent social audit every month – village-level wall writings of monthly information – responsibility for APNA NGOs (Reg.)	Cir. No. 1256; dated 21.01.2012
	Social audit guidelines to Project Directors – QC wing and social audit teams for smoother implementation	Cir. Rc. No. 1214; dated 7.01.2012
2013	1. MGNREGS-AP – utilization of services of APNA NGOs in formulation of SSS 2. MGNREGS-AP – Formation and strengthening of SSS federations (SSSF) 3. MGNREGS-AP – Formation and strengthening of SSS	Memo 4055; dated 21.11.2013
	Delay compensation system – responsibility for record maintenance	Cir. No. 616; dated 01.11.2013
	Implementation of annual performance review and contracts issues (Reg.)	Cir. No. 4779; dated 09.09.2013
	Direct benefit transfer – MGNREGS-AP – transition to Aadhar-enabled payment system in the entire state from 01.08.2013 (Reg.)	Cir. No. 6139; 28.06.2013
	MGNREGS-AP – initiation of disciplinary action against mates involved in embezzlement of funds (deviation of provisions of MGNREGA instructions issued)	Cir. No. 3479; dated 24.06.2013
	Smart card project – MGNREGS – disbursement of wages – stopping of supply of printed acquittances for carded payments	Cir. No. 28; dated 19.06.2013
	Certain guidelines for demand-capture work allocation – e-muster ID mandatory for work opening and pay order generation (instructions issued – Reg.)	Cir. No. 1766; dated 24.05.2013
	Smart card – disbursement of wages to MGNREGA beneficiaries – monitoring of prompt disbursement in districts (Reg.)	Lr. No. 254; dated 10.05.2013

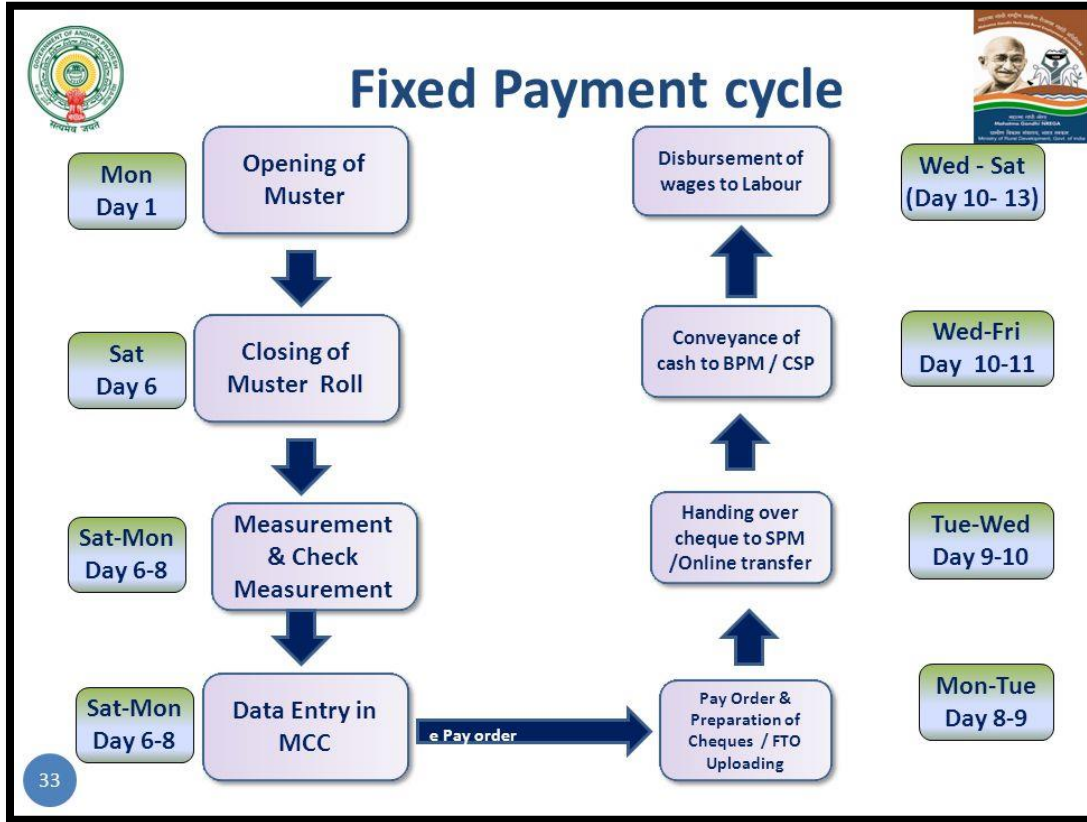
	Transparency in works – establish worksite boards	Cir. No. 653; dated 27.04.2013
	Strengthening of SSS – voluntary organization role (Reg.)	Lr. No. 1197; dated 15.04.2013
	Performance audit conducted by internal audit party in Mahaboobnagar district – enhancement of wage rate (certain instructions issued – Reg.)	Cir. No. 1258; dated 21.03.2013
	Attend ZS meeting at district level – awareness among female SHG leaders of labour demand capture and unemployment allowance (Reg.)	Lr. No. 1766; dated 08.03.2013
	QC Verification of allotted works online by CQCO – poor motivation by APOs & MPDOs to co-operate with QC team – action to be initiated against Field Functionaries	Cir. Rc J1 2745; dated 23.02.2013
	SSS creation of master trainers – phase II visit to villages – strengthening of SSS (guidelines issued)	Cir. No. 1197; dated 31.01.2013
2014	MGNREGS-AP – mandatory uploading of e-muster attendance – linking with pay-order generation (Reg.)	Cir. No: 555; dated 09.07.2014
	MGNREGS-AP – review of performance of GP – provision of FAs and senior mates	Cir. No. 4779; dated 21.04.2014
	MGNREGS-AP – submission/production of relevant records – QC team during verification of works (instructions issued – Reg.)	Cir. No. 188; dated 05.02.2014
	MGNREGS-AP – organisation of wage seekers into SSS – selection and positioning of mates (certain instructions issued)	Cir. No. 173; dated 10.01.2014
	MGNREGS-AP – positioning senior mates (attendance) – responsibilities – remuneration – provision of mobile phone (further guidelines issued – Reg.)	Cir. No. 491; dated 10.01.2014
	CRD – Sexual Harassment of Women in Workplace Act 2013 – internal complaint cell (Reg.)	Lr. No. 12310; dated 07.01.2014
	MGNREGS-AP – FAs – implementation annual performance review – revision of performance parameters for period 01.07.2013 to 30.06.2014 (instructions issued)	Cir. No. 4779; dated 03.01.2014
	MGNREGS-AP – shrama mitra first-phase trainings 100% complete – ready for second-phase training (Reg.)	Memo 1404; dated 13.12.2013

Appendix L: MGNREGS Process Flow – Electronic Fund Management System



Source: MoRD

Appendix M: Andhra Pradesh – Muster Roll Payment Cycle



Source: MoRD

Appendix N: Details of Interviewees and interviews cancelled or declined

	Designations of interviewees	Interviews declined	Language
Macro	Director, Assistant Director, department secretary (MGNREGS and Social Audit) National Level Monitors (NLM), NLM audit coordinating agency	-	English and Hindi
Meso (State level)	CFO's of MGNREGS in state governments, social audit departments, finance, operational, audit and vigilance departments	2 (+2 informal declines)	English and Hindi
Districts	District offices implementing MGNREGS, Vigilance officers	2	English and Hindi
Block	BDO, deputy BDO, Assistant engineers, drafting officers, data entry officers	4	Local languages
Village	Social audit teams, panchayat presidents, Union Councillor and program beneficiaries	-	Local languages



Appendix O - Ethics Approval

Certificate #:	STU 2013 - 132
Approval Period:	09/13/13-09/13/14

Memo

Office of research
ETHICS (ORE)

To: Akhila Chawla, Schulich School of Business
Graduate Program in Business Administration

From: Alison M. Collins-Mrakas, Sr. Manager and Policy Advisor, Research Ethics
(*on behalf of Duff Waring, Chair, Human Participants Review Committee*)

Date: **Friday, September 13, 2013**

Re: **Ethics Approval**

5th Floor,
Kaneff Tower,
4700 Keele St.
Toronto ON
Canada M3J 1P3
Tel _____
Fax _____
www.research.yorku.ca

A Practice approach to Accounting and Accountability in the social services sector
- A micro-level analysis

I am writing to inform you that the Human Participants Review Sub-Committee has reviewed and approved the above project.

Should you have any questions, please feel free to contact me at: _____ or via email

Yours sincerely,

Alison M. Collins-Mrakas M.Sc., LL.M
Sr. Manager and Policy Advisor,
Office of Research Ethics

Appendix P - Informed Verbal Consent Script for Participants

Dissertation Topic: **A Practice approach to Accounting and Accountability in the Social Service sector – A Micro-level Analysis**

Researcher: **Akhila Chawla**, PhD Candidate, Schulich School of Business, York University, Toronto, Canada.

Email address: _____

I am a PhD candidate in the Accounting Department of the Schulich School of Business at York University, Toronto, Canada. I am researching accounting and accountability practices focusing specifically on the Mahatma Gandhi Rural Employment Guarantee Act (MGNREGA) program in rural India. I will explore the experiences and opinions of adult Indians who have participated in this program as recipients through employment/social audit, or are/were a part of its planning, implementation and audit processes. The purpose of my dissertation is to create a better understanding of the role played by accounting mechanisms and processes in the implementation of accountability processes in social services programs such as MGNREGA and in the socioeconomic lives of rural Indian citizens who took part in this program.

I ask for your consent to participate in approximately a 60-90 minute interview/discussion with me. You will be asked to talk about your opinions, knowledge, impressions and experiences of MGNREGA program and its processes. This interview/discussion will be used as interview data for my doctoral dissertation. I will tape record our interviews, transcribe them and finally translate them to English (my final data).

I do not foresee any risks or discomfort from your participation in the research. Benefits of the research accrue in the long-run when the research generates more and wider understandings of the role of accounting and accountability practices in the social services sector and specifically in India's MGNREGA program, which may be of interest to academic researchers, the Indian government and other international public, private and non-profit sector social services and research organizations.

Your interview participation is completely voluntary and you may choose not to participate at any time. Your decision not to volunteer will neither influence the treatment you may be receiving from me, nor will it influence the nature of your relationship with me or York University either now, or in the future.

You can choose to withdraw from participating at any time. If you decide to withdraw from the study, all data generated from tape recording and transcription will be immediately destroyed. In addition, after the interview has taken place, you preserve the right to ask me at any time to erase certain or all parts of the tape recorded interview and/ or its transcriptions if you decide to do so for any reason. Your decision to withdraw from the study, or to refuse to answer particular questions, will not affect your relationship with me or York University either now, or in the future.

All the information that you provide will be completely kept in confidence and your name and / or any identification will not appear anywhere in the research project, in its publication and dissemination. You may choose a made-up name to be used in reference to you and your comments in my dissertation. I will use audio tapes to record the interview and gather the data. I will store the recorded tapes, their transcriptions and translations in a securely locked box (with me during fieldwork in India and later in Canada at my residence and office) for up to seven years as I write up my dissertation and connected papers. It will then be destroyed (shredded) completely. For your information, no one except me will have access to the recorded tapes, their transcriptions and translations.

If you have any questions or concerns, please feel free to contact me or my graduate supervisor, Professor Dean Neu, either by telephone _____ or email, _____. Alternatively, you may also wish to contact Graduate program Director at the Schulich School of Business, Professor Eileen Fischer (telephone _____)

_____; e-mail: _____). This research conforms to the standards of the Canadian Tri-Council Research Ethics guidelines and has been reviewed and approved by Human Participants Review Sub-Committee, York University's Ethics Review Board. Further questions and concerns about the research process may be directed to the Senior Manager and Policy Advisor for the office of Research Ethics, 5th Floor, York Research Tower, York University (____ and e-mail: _____)