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Government of India
Ministry of Rural
Development

150 YEARS OF CELEBRATING THE MAHATMA

Proceedings and Recommendations of the National Seminar on Social Audit of Rural Development Programmes

राग्रावि पं रासं
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Proceedings & Recommendations of the National Seminar on Social Audit of Rural Development Programmes

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VIGYAN BHAWAN, NEW DELHI

This report was prepared by the
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List of Abbreviations

Abbreviation	Full Form
ACS	Additional Chief Secretary
AMC	Annual Master Circular
AP	Andhra Pradesh
APSSAAT	Andhra Pradesh Society for Social Audit, Accountability and Transparency
AS & FA	Additional Secretary and Financial Adviser
AS (RH)	Additional Secretary (Rural Housing)
ATR	Action Taken Report
BDO	Block Development Officer
BRP	Block Resource Person
CAG	Comptroller and Auditor General
CCTV	Closed Circuit Television
CFT	Cluster Facilitation Team
CRC	Citizen Report Card
CrPC	Code of Criminal Procedure
CS	Chief Secretary
CSC	Community Score Cards
CSO	Civil Society Organisation
CVO	Chief Vigilance Officer
DAY-NRLM	Deen Dayal Antyodaya - National Rural Livelihoods Mission
DBT	Direct Benefit Transfer
DDUGKY	Deen Dayal Upadhyay Kaushal Yojna
DG	Director General
DoRD	Department of Rural Development
DPC	District Programme Coordinator
DRDO	District Rural Development Agencies
DRP	District Resource Person
DTF	Decision Taken Format
EC	Executive Committee
EFMS	Electronic Finance Management System

EGS	Employment Guarantee Scheme
EU	European Union
FFCG	Fourteenth Finance Commission Grants
FIR	First Information Report
FTE	Full Time Employees
FTO	Fund Transfer Order
GB	Governing Body / General Body
GFR	General Financial Rules
GO	Government Order
GP	Gram Panchayat
GPDP	Gram Panchayat Development Plan
GPs	Gram Panchayats
GRO	Grievance Redressal Officer
GS	Gram Sabha
HR	Human Resource
HRMS	Human Resource Management System
IAS	Indian Administrative Service
ICDS	Integrated child development Scheme
IEC	Information Education and Communication
IFD	Integrated Finance Division
IRMA	Indian Institute of Rural Management
IT	Information Technology
JS	Joint Secretary
JS(RE)	Joint Secretary (Rural Employment)
JS(RL)	Joint Secretary (Rural Livelihoods)
JSLPS	Jharkhand State Livelihood Promotion Society
Mahatma Gandhi NREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
Mahatma Gandhi NREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MDM	Mid day meal
MIS	Management Information System
MOOC	Massive Open Online Course
MoPR	Ministry of Panchayati Raj
MoRD	Ministry of Rural Development

MP	Madhya Pradesh
MTR	Mid Term Review
NFSA	National Food security Act
NIC	National Informatics Centre
NIRDPR	National Institute of Rural Development and Panchayati Raj
NRLM	National Rural Livelihoods Mission
NSAP	National Social Assistance Programme
ODF	Open Defecation Free
OFSTED	office for Standards in Education
OSR	Own Source Revenues
PAC	Public Affairs Center
PAG	Principal Accountant General
PDS	Public Distribution System
PFMS	Public Fund Management System
PIL	Public Interest Litigation
PM	Prime Minister
PMAY	Pradhan Mantri Awas Yojana
PMAY-G	Pradhan Mantri Awas Yojna - Gramin
PMGSY	Pradhan Mantri Gram Sadak Yojna
PMO	Prime Minister's Office
PMU	Programme Management Unit
PO	Project Officer
PRC	Performance Review Committee
PRI	Panchayati Raj Institution
RCT	Randomised Control Trial
RD	Rural Development
RGSA	Rashtriya Gram Swaraj Abhiyan
RTI	Right to Information
SA	Social Audit
SAU	Social Audit Unit
SAUs	Social Audit Units
SBM	Swachh Bharat Mission

SC	Scheduled Caste
SECC	Socio-Economic Caste Census
SECURE	Software for Estimate Calculation Using Rural rates for Employment
SEGC	State Employment Guarantee Council
SHG	Self-Help Group
SIRD	State Institute of Rural Development
SRP	State Resource Person
SSAAT	Society for Social Audits Accountability and Transparency
ST	Scheduled Tribe
STM	State Team Monitor
TA/DA	Travelling Allowance/Daily Allowance
TISS	Tata Institute of Social Sciences
ToT	Training of Trainers
TRP	Technical Resource Person
UC	Utilization Certificate
UP	Uttar Pradesh
UPSAS	Uttar Pradesh Social Audit Society
UT	Union Territory
VMC	Village Monitoring Committee
VO	Village Organisation
VRP	Village Resource Person
VSA	Village Social Animators
VW	Vigilance Wing

Narendra Singh Tomar
Minster of Rural Development,
Agriculture and Farmers Welfare
& Panchayati Raj
Government of India

MESSAGE

I am pleased to present this report on 'Proceedings and Recommendation of the National Seminar on Social Audit of Rural Development Programmes'. The report documents, the speeches and presentations made and the key recommendations identified for action arrived at through the two days of deliberations. It shows the commitment of the Ministry of Rural Development towards strengthening systems for transparency, accountability and good governance.

Social Audit empowers citizens to ask questions and monitor government programmes from below. It is an innovative social accountability tool that India has shared with the rest of the world. Social audits are crucial in raising beneficiaries' awareness of rights and entitlements and facilitating feedback on the real nature of implementation. Social audits also provide a platform through which citizens participate in gram sabha thereby strengthening the institution of the gram panchayat. People's engagement with the planning process through GPDP must go hand in hand with holding the panchayats accountable for how money is being spent.

The National Seminar provided an occasion to celebrate the strides made in furthering social audits, while also recognising the challenges and areas for improvement. While SAUs have been set up in most states, there are structural issues preventing the units from functioning independently, efficiently and conducting annual audits of every gram panchayat in the state. The lack of adequate follow up was stressed in the seminar; state governments need to take action on the findings which emerge through social audits. I am confident that the Ministry, working together with state governments and social audit units will study the recommendations from the seminar and work to overcome present obstacles.

Learning from the workshop will not only help build rigour in social audits under MGNREGA but will prove an effective guide in expanding the scope of social audit to other rural development schemes. This process has begun with the release of guidelines for social audits of NSAP and PMAY-G.

I congratulate all those whose efforts led to the organisation of such a robust seminar and am confident that this is the first of many to come.

7/12/16
31/12/16

(Narendra Singh Tomar)

Sadhvi Niranjan Jyoti
Minister of State for Rural Development
Government of India

MESSAGE

The two day National Seminar on Social Audit proved to be a rich and vibrant exercise where senior officials from MoRD engaged with representatives of social audit units (SAUs) and implementation agencies from different states. Good performing SAUs shared their innovative practices with others while SAUs which are lagging behind spoke of the obstacles related to funding and staffing that are holding them back. This report on the proceedings of the seminar provides an overview of these conversations, bringing focus to urgent issues which need to be addressed to ensure that social audits are conducted effectively.

The Hon'ble Prime Minister is committed to bringing about complete transparency in governance. Towards that end social audits have proved to be an effective tool through which irregularities in the implementation of MGNREGA including financial misappropriation and procedural delays have come to light. These findings help implementing agencies to correct the situation and to take action against responsible persons. These findings also help the Ministry take appropriate measures to overcome systemic issues in the implementation of MGNREGA. Social Audits derive their legitimacy and strength from the auditing standards developed by the Comptroller and Auditor General.

While conducting social audits, we should also simultaneously work to strengthen Gram Panchayats. Many of them do not have adequate staff and infrastructure to function effectively. Many of the elected representatives of Gram Panchayats do not receive any training during their term in office.

The vision of the Hon'ble Prime Minister isto lift up rural households above the poverty line by 2022 is achievable through strong determination and will-power as there are ample resources to achieve this goal. It is important that we work together to bring momentum to this exercise through social audits. The National seminar should be followed by a series of regional seminars where issues inhibiting the conduct of social audit can be looked at more closely. In addition to social audit resource persons, these seminars should include senior state officials since they need to take steps to establish independent social audit units. The social audit findings and action taken reports should also be discussed during the regional seminars.

Through flagship schemes introduced and catalysed, the government has shown its dedication towards improving the lives of the vulnerable and eradicating poverty. Social audits can help make this vision a reality.

(Sadhvi Niranjan Jyoti)

Amarjeet Sinha
Secretary, Ministry of Rural Development
Government of India

MESSAGE

The First National Seminar on Social Audit of Rural Development Programmes was conducted on 13th & 14th November 2019. It was well attended by more than 300 people including representatives of social audit units and implementation agencies from 28 states.

Social audits can play a very important role in engaging local communities and help support their interests and agenda. Social audits allow people from the villages to assess for themselves whether programmes which are meant to be benefiting them are serving the purpose with which they have been designed.

The Ministry would like to expand the ambit of Social Audit to all rural development programmes. As a step towards this, the guidelines for social audit of Pradhan Mantri Awas Yojana-Gramin (PMAY-G) and National Social Assistance Programmes (NSAP) were released during the seminar.

The job of the Ministry is to free the poor from poverty. We need to work towards forming 'gareebi mukt gram panchayats'. 'Antim vyakti tak pahuchna hai toh samajik ankekshan hi woh rah hai, aur koi rah nahi hai. Social audit hi woh rasta hai.' (Social audits are the way by which the last person can be reached. There is no other way).

Panchayats today receive substantial funds. This is all the more reason we need to use social audits to make sure spending is effective and purposeful. The guidelines for social audit of 14th Finance Commission Grants were also released during the seminar by the Ministry of Panchayati Raj.

The report 'Status of Social Audits in India, 2019' brought out by the NIRDPR and released during the Seminar is good resource material on Social Audit. In addition to pointing out the achievements, it also highlights the areas where we need to improve ourself.

The proceedings of the seminar have been brought out in a timely manner by NIRDPR. It contains summaries of all presentations along with important action points for different stakeholders. I request the states and social audit units to use the checklists listed in Chapter 6 to establish independent social audit units and ensure that social audits are done effectively.

[Amarjeet Sinha]

Sanjeev Kumar
Additional Secretary & Financial Adviser
Government of India
Ministry of Rural Development

MESSAGE

The first ever "National Seminar on Social Audit for Rural Development Programmes" held on 14th - 15th November, 2019 was the culmination of a highly meticulous exercise undertaken by the Department of Rural Development and NIRDPR to finalise the Standard Operating Procedure (SOP) and guidelines for the social audit of the Pradhan Mantri Awas Yojana - Gramin (PMAY-G) and the National Social Assistance Programme (NSAP). These SOPs and guidelines were launched during this Seminar and all the States committed themselves to undertake the structured social audit of these programmes in their respective States along with MGNREGA.

The Seminar is expected to give a thrust to the on-going process of social audit in the States and strengthen their resolve to, inter alia, strengthen their Social Audit Units (SAUs), to equip the SAUs with professional and competent resource persons, to vigorously pursue the resolve of capacity building of resource persons of the SAUs and the Self-Help Group- Village Resource Persons (SHG - VRPs) for enabling them to not only conduct regular social audits but also to conduct concurrent social audits. There was a synergy, quite visible, among the participants which provided them a single minded resolve to utilise the instrumentality of the social audit for bringing about much needed governance reforms in the implementation of Rural Development programmes with an objective to ultimately realise the goal of 'Poverty free Gram Panchayats' and 'Ease of Living' to millions of deprived rural households through community connect.

(Sanjeev Kumar)

Proceedings and Recommendations of the National Seminar on Social Audit of Rural Development Programmes

13th & 14th November 2019, New Delhi

1 Introduction

Social Audit is recognised by many including the Comptroller and Auditor General (CAG) as a powerful tool to enforce transparency and accountability. Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was the first act to mandate that Gram Sabha shall conduct Social Audit of all the projects taken up in the Gram Panchayat. Since then, it has been mandated in many other schemes.

Social Audit Units (SAUs) have been set up in most States to facilitate social audit by the Gram Sabha. In addition to Mahatma Gandhi NREGS, some of the Social Audit Units (SAUs) are facilitating social audit of other schemes including Pradhan Mantri Awas Yojana-Gramin (PMAY-G), National Social Assistance Programme (NSAP), Integrated Child Development Services (ICDS), Mid-day Meal (MDM) and Public Distribution System (PDS).

The nature of the SAUs and the quality of the audits do vary widely. In some States, the SAUs are very independent while in others, they do not have the independence to function effectively. Some States are also doing audits on a very small scale. Lack of adequate full-time personnel, lack of adequate funds, lack of action on the findings by the implementation agencies, lack of an effective MIS to record the findings and track the action taken have all served to limit the potential of Social Audit. Some of these issues are being addressed by the Ministry of Rural Development (MoRD), like giving funds for the Social Audit of MGNREGS directly to the SAUs. At present, a new Social Audit MIS is being built and resource persons' capacities are being enhanced with standard curriculum in tune with the Auditing Standards.

In this background, the MoRD organised a national seminar on social audit in Delhi during 13th-14th November, 2019 to take stock of social audits, to release guidelines for social audit of other flagship schemes and to develop a roadmap for the future.

The broad objectives of the seminar were:

1) Provide a platform for SAUs to share their experiences in conducting social audit
2) Understand the current status of SAUs
3) Enable collation of models and best practices in social audit from the States
4) Develop a plan for roll out of social audit in NSAP, PMAY-G and FFCG
5) Obtain understanding of future training needs
6) Identify key bottlenecks and potential solutions

The Seminar was attended by Hon'ble Minister of State for Rural Development Sadhvi Niranjan Jyoti, Shri Amarjeet Sinha, Secretary MoRD, Shri Sanjeev Kumar, AS & FA MoRD, Shri Prasant Kumar, AS (RH)MoRD, Shri Kamran Rizvi, AS, MoRD, Shri Rohit Kumar, JS(RE) MoRD, Ms. Leena Johri, JS (RL-I) MoRD, Dr. N. Srinivas Rao, Economic Adviser, MoRD, Dr. Sanjeeb Kumar Patjoshi, JS, MoPR, and other senior officials of the Ministry of Rural Development.

People from the SAUs, Directors, SRPs, DRPs, BRPs and VRPs from 26 States and Jammu & Kashmir

attended the seminar. From the States, a few Secretaries and Commissioners of Rural Development also attended along with the heads of Mahatma Gandhi NREGS, PMAY-G and NSAP programmes. From National Institute of Rural Development and Panchayati Raj, Hyderabad, Dr. W. R. Reddy, IAS, Director General, along with the team from Centre for Social Audit attended the seminar. The list of people who attended the seminar is given in Annexure B.

During the seminar, the Hon'ble Minister Sadhvi Niranjan Jyoti released 'Status of Social Audits in India 2019', a report prepared by NIRDPR. She also released the Social Audit guidelines for Pradhan Mantri Awas Yojana – Gramin (PMAY-G), National Social Assistance Programme (NSAP) and Fourteenth Finance Commission Grants (FFCG).

Hon'ble Minister and senior officials releasing the report 'Status of Social Audits in India, 2019'

2 Opening Sessions

2.1 Welcome Address by JS (RE)

Shri Rohit Kumar, JS (RE), MoRD giving the welcome address

Shri Rohit Kumar, JS (RE), MoRD gave the welcome address. He welcomed the panelists and participants to the first national seminar on social audits. He stated that the Ministry of Rural Development has taken several steps towards strengthening transparency and accountability in the delivery of welfare schemes, one of which has been to expand the scope of social audits and strengthen it. While it was developed under the Mahatma Gandhi NREGA, social audits are being integrated into other programmes as well, for example, a decision has been taken to conduct social audits of the NSAP, PMAY and Fourteenth Finance Commission Grants. He explained the purpose behind organising the two-day seminar was twofold - to create an opportunity for the Minister, Secretary, and others present to guide and make suggestions on how to bring momentum to the exercise of social audit.

2.2 Keynote Address by Secretary, MoRD

Shri Amarjeet Sinha welcomed everyone to the first national seminar and congratulated those who worked to put this programme together, government officials who have played a role in furthering the agenda of social audits, strengthening them, expanding the scope to different schemes such as NSAP for example, to ensure timely payment of pensions and reduce the difficulties faced by the elderly, poor and disabled.

Shri Amarjeet Sinha, Secretary, MoRD giving the keynote address

In his keynote address, he made the following remarks:-

- The job of the Ministry is to free the poor from poverty. We need to work towards forming "gareeb mukt gram panchayats". To do this, the implementation of welfare programmes is not enough - there is a need to also involve local communities. Social audits can play a very important role in engaging local communities and helping to support their interests and agendas. Social audits allow people from the villages to assess for themselves whether programmes which are meant for benefiting them are serving the purpose with which they have been designed. The three main goals of government should be (1) garib ki hak garib ko mile (the poor should receive what is entitled to them) (2) garib ki pehchan sahiho (the poor should be correctly identified) (3) garib ko garibi se mukti mile (the poor should be freed from poverty).
- The last five years have been a yatra to improve the lives of the poor. "Ease of Living" or "Sudham Jeevan", as the Hon'ble Prime Minister likes to say, should be a right the poor must have. They should also have an access to a good house, bank account, accident and life insurance, cooking gas, Swachh Bharat toilets, electricity, SHG membership, NREGA work, vaccinations and solid waste management, etc., it has been the attempt of the State over the last five years to reach this to the poor. All the different departments, not just Rural Development, have played a role in this yatra. Social audits will ensure a feedback system for all these different benefits.
- Poverty has many causes - lack of education, health, malnourishment, low income and bad home situations. We can't afford to only focus on a single cause - we need to address all of them together. However, if our programmes are able to target farmers, workers, women SHG members, and the youth, we will make significant strides towards development and bringing

about social justice. "Kalyan (welfare), Vikas (development), Shashaktikaran (empowerment), Udhyam (enterprise) - this is how we get rid of poverty." Currently, social audits are being conducted in Mahatma Gandhi NREGA. All government programmes targeting the poor should include.

- A lot of work has also taken place in the field of governance - there have been four to five times increase in development outputs under different schemes such as roads built, Mahatma Gandhi NREGA assets created and SHG loans, etc. This achievement, based on hard work, innovative use of technology (such as direct payments as opposed to cheque payments), etc., does not mean that this is the time to rest. There is a need to reach the last mile and social audits are the way to get there. "Antim vyakti tak pahuchna hai toh samajik ankekshan hi woh rah hai, aur koi rah nahi hai. Social audit hi who rasta hai."("Social audits are the way by which the last person can be reached. There is no other way").
- Five years ago, the Rural Development budget was Rs.60-70,000 crore. Today that budget is Rs.1.5 lakh crore (of this entire amount, not even one rupee is transferred in cheque form). We have implemented innovations in technology and governance to prevent corruption. However, with this increase in spending and push for decentralisation in terms of the transfer of funds, we need to focus on how to ensure the best use of these funds. One has to ensure better systems of decentralisation, governance and financial management. To do this, social audits are a necessity. Panchayats today receive three to five times the amount of funds they used to receive before. This is all the more reason we need to use social audits to make sure spending is effective and purposeful.
- There is a need to prepare someone at the ground level (village level) who can be a point person for welfare programmes that role can be performed by an "aajeevika didi" (a woman SHG member under NRLM) who has gone through the four-day NIRDPR social audit training. Through the process of 'concurrent audit', she would be paid 10-12 days' support. Besides being a Village Resource Person (VRP), she could also be the Grievance nodal person and a source of general information. If someone is unclear about when they will get their pension or when their house is likely to be built, she should be able to answer. Currently, there are approximately one lakh trained SHG women - this shall be increased to 9-10 lakh women with knowledge of different programmes, computer skills and knowledge of MIS, etc. If JCB machines are being used in NREGA works, the didi would be able to communicate this knowledge to the higher authority. To coordinate with the didis, a two-way call centre will be established within the next three-four months. The SHG member can be asked questions and she can provide clarifications.
- Many States have already put in a lot of work, for example in setting up common service centres at the Gram Panchayat level allowing residents to be able to access important documents (Government Circulars) for accessing entitlements. For greater empowerment, however, the role of the VRPs and social audits needs to be strengthened. Gram Panchayat Development Plan and Panchayat ranking happen on the basis of the strength of social engagement. The success of the Swachh Bharat mission is in large part due to the 'rani mistris'/ the didis, the panchayat pratinidhis. Ujjwala scheme was successful because the community got involved.
- The participants present at the seminar were from different States across the country. We take pride to state that in South India we have been able to reduce poverty significantly. This is linked to the number of educated young women in secondary, higher secondary, and higher education as well as kaushalvikas, aajeevika schemes and bank loan penetration, etc. We are trying to replicate this model in States like Bihar and Jharkhand where a large number of aajeevika didis

are being trained and are reaching villages. In Uttar Pradesh, Rajasthan, Madhya Pradesh, Chhattisgarh, - strides are being made. This needs expansion and consolidation so that in every household, every woman is connected with an SHG.

- At NIRDPR, there is a separate centre focused on social audits. Director General has through this centre piloted social audits in different programmes, across States to understand the kind of issues and challenges that arise. We do not want to hide these problems, but to solve them.
- Social audits should happen of all 29 sectors - not just of the spending but to see what kind of transformation has taken place, to see whether programmes directed towards the poor had an impact in reducing poverty. It is important for equal focus to be on outcomes and usability.
- Good governance frameworks allow for gaps at the panchayat level to become clear. Part of this approach is also linked to internal audits being organised with NIRDPR along with State SIRDs. The question is then raised on who has the legitimacy to audit? This is the reason for the 30-day certificate course run by NIRDPR, and the 4 day training for VRPs.
- Other developments are in the field of governance and technology which include IT, MIS, DBT, Geo-tagging, citizen-centric apps and gram samvad app - all of these are meant to enhance transparency and allow for feedback from the poor. 'Feedback from society is the most honest feedback'. To use each of these tools better, there is a need for a nodal person at the village/ panchayat level. There is a need to make MIS simpler and more accessible. There is a need for increased training on how to use MIS, particularly for District and Block Resource Persons. SAUs should get resource persons to open the MIS during the training programmes, for practice.
- Emphasis on capacity building of resource persons will lead them to cleaning up the system when they are in the field. Social audits have two main functions - (1) Chor ko/chori pakadna, i.e., catch the thief and (2) chori hone se rokna,i.e., prevent the theft from happening. If systems are strengthened, this is preventive. This is the most important aspect of social audits, because corrective action is limited, "karyavahi lakho lakh pe nahin kar sakte hai" (it is not possible to take action in hundreds of thousands of cases).
- The last three-four years have been an exercise in strengthening social audits, and the units carrying out the audits. Only a couple of States remain without social audit units - we are working to set up independent units in these States.
- The public hearings which happen cannot be seen as an end goal, but just the beginning. Sometimes in social audits, people gather, assign blame and that is where the process ends. There is a need to "invest in building systems at every stage".
- The Hon'ble PM has announced that from the 26th November (Samvidhan Divas or Constitution Day), the maulik daitva (fundamental duty) of government is going to be to reach the most deprived. By April 14th (Ambedkar Diwas), there will be an in-depth mapping and study of those who have been categorised as most deprived in the SECC survey or have been automatically included in schemes - to see whether they are receiving the entitlements due to them. This will help identify red areas (panchayats/ districts) in an assessment of deprived households. The results of this study will be put up in a public forum for all to see and will be used to shape the agenda for the months/ years ahead. We request the Directors of Social Audit Units to develop formats for this exercise as they helped out with the Panchayat Ranking Mission Survey.
- Many States have shown good practices/ innovative ways of carrying out social audits. The idea is that the audit should check that houses are getting made, getting made well and that those

living in the houses are satisfied. The Aajeevika Mission is there to provide the necessary support. Jharkhand recently conducted an audit of a scheme for mango tree plantations - checking to see survival rate, etc. Sikkim has almost got rid of the State of poverty. Mahatma Gandhi NREGA was used to reach drinking water to people, they have used it in spring shed development, in building storage facilities and in growing cardamom plantations which has created income. Rajasthan's Jal Suvalamban/ Jal Sanrakshan uses Geo-tagging to increase transparency. Maharashtra also has a Jal Shivar Abhiyan, which is commendable. Other States have also shown that better transparency produces better results.

The Secretary expressed full confidence in each one present at the seminar, confidence based on the fact that they have demonstrated what has been achieved. He said that the achievements are not the Ministry's or Secretary's but of every individual present and that the work is far from complete. He added"better to travel than arrive. If you feel like there is no space for improvement, that is the day you stop being human. Perfection is finality and finality is death."

2.3 Opening Remarks and Background to Seminar by AS & FA

Shri Sanjeev Kumar, AS & FA, MoRD emphasised that social audit can be used to bring full transparency to rural development programmes, encourage people's participation, and ensure the accountability of the people responsible for the programme.

Shri Sanjeev Kumar, AS & FA, MoRD addressing the delegates

Some of the key points that he made in his presentation are as follows:

- **Legal mandate of social audits:** Social Audits find mention in three Acts - Mahatma Gandhi NREGA, National Food Security Act and the Rights of Persons with Disabilities Act. Further, State

governments have passed orders for social audits in a range of schemes and the Supreme Court has also passed orders expanding the scope of social audits.

- **Increased burden of responsibility on government with increased spending on social welfare:** Both the Centre and States spend heavily on rural development and Social Welfare programmes which makes it imperative to monitor the spending, assess priority areas and use social audits to improve the utilisation of these programmes.
- **The need for regular and systematic social audits:** Section 17 of the MGNREG Act which details the social audit process uses the word "regular" which is crucial. It is the responsibility of the Gram Panchayats to provide all necessary documentation and of the Gram Sabhas to conduct social audits in a continuous manner. The 2011 Mahatma Gandhi NREGS Audit of scheme rules laid out the process for social audits. However, a 2014-15 report released by the CAG, following an audit of 1,200 Gram Panchayats in which social audits had been carried out, pointed out gaps in the process. Acting on this, the Ministry worked with the CAG to come out with a set of auditing standards. These standards have been crucial in implementing social audits in a systematic manner.
- **Social audit standards:** The standards lay out certain values which are essential to the social audit process - (i) Independence of the SAU unit (ii) Records need to be made available to the unit in time for the audit (iii) Process of verification and nature of evidence to be collected so that it is airtight (iv) Follow up on SA reports - sent to CAG, MoRD, State governments and presented in front of the State legislature (v) Specifies the qualification of social audit resource persons at every level. The Standards provide a broad framework to provide checks on the social audit process and to prevent shortcomings. The standards also include a clause for an annual review of these standards with the CAG in case changes need to be made.
- **Issues raised through social audits:** NIRDPR report on the status of social audits notes, roughly seven lakh objections were raised in 2018-19 of which one lakh was relating to the payment of wages to people who have not worked. There were also procedural issues and non-existent works/assets. The public disclosure of these findings forces wrongdoers to face the consequences.
- **Operational and systemic issues in conducting social audits:** For example (i) Ensuring that SAUs and their directors are able to function independently (ii) Governing Bodies (GBs) have been set up, meet regularly and report to the State Employment Guarantee councils (iii) Number of RPs employed at each level and their capacity building - the 2019-20 AMC details the process to be followed for certification (iv) Process of conducting social audits (v) Reporting processes (vi) Public hearing and documentation of findings (vii) Follow up on findings (viii) Funding of social audits - SAUs can spend 0.5 per cent of the 6 per cent delegated towards administrative costs under Mahatma Gandhi NREGA but these funds remain partially un-utilised because of lags in submitting accounts.
- **Assessing whether social audits are happening as per the standards:** The following are the kind of questions which need to be asked:
    - Are social audits happening the way they are supposed to?
    - The rules say that social audits are supposed to happen twice every year. Is this happening? If not, then what are the reasons? Is doing this a possibility?
    - The concern is not only quantity but quality. What is the quality of the observations being presented?
    - How many issues have been raised at the Gram Panchayat level?

- What response has there been to the findings? Has action been taken? For example - how much of the amount shown to financially misappropriated has been recovered?
- Are the funds which have been released being optimally utilised?

- **Concurrent social audits :** Concurrent social audits can be very valuable as they allow for people's grievances to come to the fore and be dealt with on an urgent basis. There is a need to think more about how VRPs and SHG women can work in tandem to strengthen this.
- **Expanding the scope of Social Audits:** NIRDPR has put in a lot of effort into piloting SAs in new programmes such as housing and pensions. The guidelines for both will be released later in the day. There is an urgent need for increased capacity building with an expanded scope. A large number of people have been trained but there is still a huge gap, so there is a need to think about how to train everyone. SHG members have been provided four-days of training to enable them to function as VRPs. Nearly 98,000 people have been trained in 9 States. In other States, this is yet to happen. Why has this not been done in other states? Equally important is to find out how they are being utilised in States where they have been trained. There is also a need to think about whether the certificate course needs to be modified now as more schemes have been added. Similarly, it is also necessary to think about how to strengthen SAUs so that they can deal with the whole range of new schemes. Further, a need also arises to review Social Audit Standards as they apply at present to different schemes.
- **MIS:** NREGA Soft has a provision whereby all objections raised during the social audit process can be integrated with the follow-up action. Quite a few States are now using this MIS. With new schemes being added, we need to think about whether the MIS will have to be changed. It is also important that the MIS be simplified.

The AS and FA concluded his presentation by detailing the schedule for the two-day seminar. He noted that participants were informed on the subject of the breakaway groups in advance so they could come prepared with some initial thoughts. The expectation was that at the end of the two-days, there would be some actionable and concrete suggestions to move forward with.

2.4 Status of Social Audits by Director General, NIRDPR

Dr. W. R. Reddy, IAS, Director General, NIRDPR, presented the Status of Social Audit in India based on the NIRDPR report on the subject.

Presenting the social audit coverage he congratulated all SAUs which have facilitated social audit of Mahatma Gandhi NREGS in 100 per cent of Gram Panchayats in their States at least once in a year (among States with annual Mahatma Gandhi NREGS expenditure more than Rs.1,000 crore, Odisha, Telangana, Karnataka, Tamil Nadu and Andhra Pradesh are present; among States with annual Mahatma Gandhi NREGS expenditure less than Rs. 1,000 crore, Sikkim and Himachal Pradesh are present and they have conducted social audit in 100 percent Gram Panchayats). He said Uttar Pradesh has registered a big improvement where the percentage of Gram Panchayats covered increased from five points in 2017-18 to 36 points in 2018-19. But unless Uttar Pradesh improves further, the national average will not improve. Dr. Reddy argued that if Odisha with difficult areas could achieve hundred percent coverage, it should not be difficult for other States to achieve the same level of achievement.

Social Audit module has been added to the MIS for Mahatma Gandhi NREGA. The entry of data in social audit module of MIS is very important. Most of the analysis presented in the report is based on data available in the MIS. Unless the data in the MIS is adequate, updated and correct, the analysis will not give the correct picture. As of now, only 22 SAUs are entering the data and implementing

authorities of only 15 States are responding to the findings of the social audit in the MIS. There is a significant difference between data entered in MIS and data available with the SAUs with regard to Gram Panchayats audited. This data gap has to be bridged. SAUs are reporting many unresolved issues in MIS which require urgent attention. These need to be addressed, the stability of the MIS needs to be improved and it should be made more user-friendly.

Social Audit issues have been classified into four different types and reports on these are available in the MIS. In 2018-19, there are a total 2,86,720 process violation issues, 1,73,995 financial misappropriation issues, 1,41,376 financial deviation issues, and 1,27,684 grievances reported in the MIS. MIS data shows that at the national level, only seven per cent of issues have been closed. Timely and adequate action on the social audit findings is very important. If this is not ensured, people's trust in the social audit will diminish.

The percentage of financial misappropriation amount that has been recovered is low and varies across different States. Jharkhand, Telangana, Andhra Pradesh and Sikkim have performed better. The other States also need to catch up. At the national level, the percentage of the amount recovered in comparison to the financial misappropriation is quite low, at seven per cent.

Regarding the independence of Social Audit Units, Dr. Reddy said that 22 States have established an exclusive Society for SAU while six States have not done this. In 16 States, there is an independent chairperson for the governing board while in eight States, the Secretary is chairperson and in one State, the RD Minister is the chairperson. 13 States have at least three CSO Representatives in GB while 12 States do not meet this requirement. Sixteen SAUs have a full-time Director while 10 States do not have this. SAUs of 12 States do not require the approval of implementation officials to spend money whereas 14 SAUs require the approval of an implementation official. There are some other factors which reduce the independence of SAUs. In some States, the commissioner and other senior officials are part of the Governing Body / Executive Committee. In many States, BDOs are involved in the selection of resource persons and make payment to them which is a conflict of interest. Many SAUs are short of manpower that prevents them from doing audits in all GPs at least once in a year. Some States do not have adequate funds while others are not claiming even the 0.5 percent that they are entitled to.

The strength of field staff in SAUs varies across States. Among the States with more than Rs.1000 crore Mahatma Gandhi NREGS expenditure, Uttar Pradesh, Tamil Nadu, Andhra Pradesh, Chhattisgarh, Telangana, Jharkhand and Meghalaya have adequate field staff while Madhya Pradesh, Karnataka, West Bengal, Kerala, Odisha, Bihar, Assam and Maharashtra do not have an adequate number of field staff. Among States with expenditure less than Rs.1000 crore, Tripura and Nagaland have adequate field staff while Himachal Pradesh, Manipur, Mizoram, Gujarat, Sikkim, Arunachal Pradesh, Punjab and Uttarakhand do not have.

Release of funds from Mahatma Gandhi NREGS to SAUs also varies across States in terms of both absolute amount and percentage of the total Mahatma Gandhi NREGS expenditure. While Sikkim, Telangana, Jharkhand, Tamil Nadu and Punjab have received funds equal to 0.5 per cent of Mahatma Gandhi NREGS annual expenditure, all other SAUs have received less than the prescribed 0.5 percent funds. The reason could be a delay in submission of UCs, etc., but without the adequate and timely release of funds to SAUs, better functioning of these institutions cannot be expected. Owing to this, the SAUs may not be in a position to pay salaries/honorarium to resource persons in time and meet other expenses necessary to conduct a social audit.

Further, DG flagged some more issues that adversely impact the process of social audit. In many States, there is no Block Resource Person to guide the Village Resource Persons (VRPs) and the quality of audits facilitated just by VRPs is poor, owing to their inexperience. Submission of records for social audit is delayed especially from line departments. Implementation officials from Block office

and DPC representatives do not attend the Gram Sabha. Most SAUs are not conducting test audits or evaluating the social audit reports as a means to improve the social audit process. There is no feedback loop to improve the scheme implementation. This calls for an appropriate framework to be put in place at the department level.

NIRDPR report has also made an assessment of the transparency and accountability aspects of SAUs too. Eight SAUs have their own public websites, while 17 do not. 16 SAUs are sending quarterly report to PAG, but nine SAUs are not doing so. Many States have not devised any mechanism to receive and process the complaints about the social audit process / SAU personnel. Several States are not preparing an annual report detailing the work done in the previous year and a summary of the findings. Many states do not have a quality assurance programme.

As informed by the Secretary and Additional Secretary of the Ministry, decision has been taken to expand social audit to other schemes too. NIRDPR is there to provide the needed help to accomplish this task. For expanding to other schemes, we have to create trust. Implementing agencies should not think that this is a burden or a fault-finding exercise. There are many studies including the one conducted by the Institue of Development Studies (IDS) in Odisha which pointed out that significant improvements in service delivery can be achieved through social audits.

Ultimately, if the benefits of social audits are to be reaped, SAUs have to be made independent of the parameters mentioned earlier. Adequate staffing of SAUs and adequate funding is necessary. SAUs must ensure the integrity and quality of the social audit process. State governments and implementing agencies should ensure timely and effective action on social audit findings and create a mechanism to ensure that SA across multiple programmes happens at the same time in a seamless manner. In addition to detecting irregularities, can social audit highlight positive processes and achievements (balance sheet approach)? There are appreciable achievements in many places. Social Audit needs to identify, document and bring out those positive achievements too. This will also enhance the respect of Social Audit Units and their resource persons. Social audit needs to focus on IEC, increasing people's participation, grievance redressal and reaching out to the last person.

2.5 Address by Hon'ble Minister of State

Hon'ble Minister of State for Rural Development Sadhvi Niranjan Jyoti addressing the delegates

The Hon'ble Minister of State for Rural Development and Chief Guest Sadhvi Niranjan Jyoti, expressed pleasure at having been invited to speak. She appreciated the theme of the national seminar. She said that the Prime Minister is committed to bringing about full transparency in every aspect of governance and that this exercise in social audits fits with that vision. She added that the PM's vision to uplift rural households from below poverty line by 2022 is achievable through strong determination and will-power and there is no dearth of resources to achieve this goal. She said that collectively we can energise this Social Audit process which is aimed at monitoring welfare programmes from below and can play a key role in strengthening systems at the village level.

She congratulated Shri Amarjeet Sinha, Secretary, MoRD for organising the seminar. She said the two-day seminar provided a great opportunity for different officials of the departments as well as participants from across the country to put their minds together and work out how to move forward with this exercise.

The Minister emphasised that if we work together and put our minds towards achieving something, we will succeed. She made this point through narrating a folktale about a little bird who is determined to retrieve her lone egg from the ocean, even if it means drying out the ocean. The strength of the bird's will convinces not only the other birds, but Garuda and God as well – and finally, the bird prevails as the ocean returns her egg to her. The Minister provided examples of the many achievements so far, of how much easier life has become for beneficiaries through programmes such as Mahatma Gandhi NREGS, PMAY-G, SBM, DDU-GKY, and Pradhan Mantri Ujjwala Yojana. Women who used to be dependent on their sons and husbands are today earning, running their households and living their lives with dignity and pride.

Sometimes, however, people have to be reminded of their own innate strength and capabilities. The Minister used the example of the story of Hanuman, who she said could not have made the leap without encouragement and being reminded of what he could do. She suggested that the seminar would be a good platform to appreciate and learn from States where social audits are implemented well. She expressed confidence that other States, lagging behind will also be able to improve their performance in social audit with support and encouragement from the participants at the seminar which will give them the boost they need.

Hon'ble Minister of State for Rural Development Sadhvi Niranjan Jyoti addressing the delegates

The tools for helping the poor to come out of poverty exist. The Minister mentioned that when she grew up in her village, people used to earn very less wages. Today the wage rate is higher, people receive benefits of fuel, electricity, concrete houses and good roads. There are even skill development programmes for women and children which can create opportunities they did not have before. However, for all these programmes to reach the intended beneficiaries, the Gram Panchayat needs to be strengthened. Social audits hold the gram panchayats accountable and bring cases of corruption and mistakes out into the open. The Minister said that one cannot assume that all Gram Panchayats are corrupt. She said there are many which are functioning well in a transparent manner and efforts of such Gram Panchayats need to be appreciated. She said States should take strict action against panchayats which indulge in corrupt practices even after being warned.

In conclusion, the Minister suggested that each State should conduct a State level seminar on social audit to look at the things happening at the district, block and village level. She expressed confidence that if we work together, we can overcome the challenges before us and that the fire of poverty which plagues the country, can be extinguished.

3 Presentations from MoRD Officials

3.1 Social Accountability: Best Practices from Across the World

Shri Kamran Rizvi's presentation on social audits was made keeping in mind the larger global and historical context of social accountability. Through the course of his presentation, he said he would explore whether there was a universal language of social accountability, what some other models of social accountability look like and whether they relate to the Indian experience of social audits. Some of his observations were as follows:

- The feedback systems between citizens and the administration have evolved over time. 'Social Accountability' is a term used to describe a new system of feedback that emerged in the 80s.
- Primary objective of social accountability should be to strengthen the voice of the poor. Information about people's rights and entitlements boosts their confidence in demanding services to which they are entitled and thereby generates a demand side which in turn compels implementation agencies (supply side) to deliver the same services. To quote Dr. Amartya Sen, "Silence is a powerful enemy of social justice".
- There are many methods of accountability such as the vote, CAG, RTI, protests/demonstrations, advocacy campaigns, investigative journalism and PIL which are 'longer route feedback systems' between the service provider and people whereas methods of social accountability such as the Social Audit provide a shorter feedback route
- When citizens' capabilities are strengthened by providing them information on their rights and entitlements, they participate by expressing their opinions. Aggregated, the collective opinion generates a voice directed towards government. It is then the role of government to convey this opinion to service providers making them answerable to citizens. The SA process is yet to be strengthened to an extent where across the country people are informed of their rights and service providers are made answerable to citizens – this needs to happen for the SA process to be most effective. Social audits can also help redesign welfare programmes and influence how resources are allocated, aside from ensuring better delivery both in terms of quality and timeliness.
- Some other examples of tools for strengthening social accountability including in other parts of the world are the Citizen Report Card (CRC), Community Score Card (CSC), Participatory budgeting, Appreciative inquiry Summit, Public Forum, use of IT initiatives and study circle.
- Some of the best practices in social audit from across the world were:
    - The office for Standards in Education (OFSTED) is a non-ministerial department in the United Kingdom that submits its report directly to parliament and carries out a ranking of schools which is crucial in determining the budget allocated.
    - In the Philippines, CSOs, beneficiaries and trained village personnel are selected to form monitoring committees. The reports of these committees are a prerequisite for payment to service providers.
    - e-AGORA is a distance training programme using a digital platform developed by the European Union. The course is on participatory planning and accountability and links civil servants with CSOs and citizens. This training was provided in 11 countries including France, Belgium, Portugal, Spain, Brazil and Chile.
    - Zambia uses a method called 'Barometer Report' which is a community report card. CSOs mobilise people's participation in the monitoring of government services. A Barometer Report includes a quantitative assessment, qualitative assessment, a summary of findings and recommendations for action.

- In Japan public lawyers gathered to seek information on government expenditure and created an independent CSO based National Citizen Ombudsman Liaison Council. The council carries out a transparency ranking of local government at a national scale.
- In Bengaluru in India, a non-profit society called the Public Affairs Center (PAC) started an annual Citizens' Report Card in the year 2000, conducted by children. In this survey, children interview adults on a range of themes such as roads, plastic and consumption, etc.

Way Forward

Social Audit reports can be less voluminous and more systematic, focusing on procedural, financial issues and complaints. The State SAU reports could organise their findings in terms of national-level issues (policy-related), State level issues (disciplinary related) and district level issues (training related).

SAU personnel should have experience in monitoring and evaluation. They should have worked with media organisations/ CSOs/ Unions/ or in other such 'check and balance' institutions.

Other practices that can be adopted are rankings (of panchayats, blocks, districts, states), performance based budgeting and community capacity building. In terms of social audits, a course should be developed to be included in school syllabi and a Massive Open Online Course (MOOC) on social audits should be started.

Shri Rizvi added that key challenges to the SA process have been elite capture, the threat of violence and factionalism. He emphasised that the collective involvement and efforts of different stakeholders in the Social Audit process can change the fate of our society and country.

3.2 PMAY-G SA Guidelines

Shri Prasant Kumar, Additional Secretary (PMAY-G), Ministry of Rural Development presented key features of social audit guidelines of PMAY-G. Social audit under PMAY-G will be facilitated by Social Audit Unit under Mahatma Gandhi NREGA. While formulating the social audit guidelines for PMAY-G, the Ministry not only consulted States but also conducted pilot social audit in various States. Draft guidelines were developed in a write-shop held at NIRDPR in which State level officials also participated. Then pilot social audits were conducted and final draft was prepared by NIRDPR and circulated by the Ministry to all States. By incorporating comments from States, guidelines have been finalised.

Sharing the suggested process of social audit, he said that the first requirement is the preparation of social audit calendar, then information and documents required for conduct of social audit have to be provided to the SAU resource persons. During the social audit, the questionnaire and reporting formats given in the guidelines are to be used. Process of Mahatma Gandhi NREGA social audit will be followed in the case of PMAY-G too and will include preparatory meeting, fieldwork, social audit through Gram Sabha, report submission, etc.

He observed that there are some PMAY-G specific suggestions in the guidelines that resource persons should examine during the social audit. Whether PMAY-G beneficiaries, including potential beneficiaries, are aware of entitlements or not. Whether the processes which have been laid out for the effective implementation of PMAY-G have been followed or not. Whether sufficient awareness generation has been done or not. Whether a permanent waitlist has been pasted on the walls of Gram Panchayats or not. Similarly, there are various reports available on AwaasSoft which is the MIS for PMAY-G and are these reports in accordance with the ground realities or not? There are several States which promised additional benefits to PMAY-G beneficiaries, whether those additional benefits have been given or not also needs to be verified. Then there are many inclusion and exclusion errors that

also need to be verified by the social audit teams. There may be grievances, whether those grievances have been addressed by implementing authorities or not. And most importantly, although corruption in PMAY-G has been reduced substantially, there may be some scope, and therefore it needs to be examined whether there have been any instances of corruption. Whether the funds made available under PMAY-G have been utilised by beneficiaries for the construction of house or have been diverted for some other purpose also needs to be brought in to the focus of the social audit.

With regard to governance structure, the Additional Secretary shared that at the State level, the Social Audit Unit should have additional human resources – a separate PMAY-G vertical with PMAY-G Coordinator, MIS Manager and Accounts Manager. Joint Secretary (Rural Housing) and Secretary of State nodal department implementing PMAY-G should be included as special invitees of the Governing Body of the Social Audit Unit. SAU should designate a Grievance Redressal Officer (GRO) for accepting complaints from citizens about the staff and practices of SAU. The GRO should report to the Governing Body and the Director shall submit a certified copy of SAU accounts to the Governing Body. For facilitating social audit of PMAY-G, a team should be provided for every Gram Panchayat. VRPs will be drawn from primary stakeholders, civil society organisations, SHGs under NRLM, and other organisations and individuals who have the knowledge and expertise of working for the rights of the people.

Regarding funding for social audit, he said that funds will be released to the States and expenditure to conduct social audit will be met from the administrative fund. The funds will be released as per Mahatma Gandhi NREGA guidelines. The second instalment shall be released after submission of utilisation certificates and audited statement of the previously released fund. The second instalment will only be released when 40 per cent of GPs have been social audited by the SAU. Quarterly expenditure statement will be submitted by SAUs to State and UT government. Expenditure that is admissible under social audit includes cost of hiring personnel on contract, training of resource persons, IEC activities, assessment and evaluation of social audit, the conduct of seminar and review workshop. NIRDPR and SIRDs will be partners for capacity building of social audit resource persons at all levels. They will also prepare training modules for PMAY-G social audit and will also monitor the implementation of social audit guidelines by State governments and SAUs. The Ministry is coming out with a module in AwaasSoft where the entire process of the social audit shall be captured including the action taken on the findings. Different reports on the findings and action took should also be available in this module.

Hon'ble Minister and senior officials releasing the PMAY-G Social Audit Guidelines

3.3 NSAP Social Audit Guidelines

Shri N. Srinivas Rao, Economic Advisor in-charge of NSAP made the presentation.

Social audit as a tool is as important and powerful as social media. It has become very popular in the discourse of good governance and is a tool to empower people, especially common people. It enforces the participation of stakeholders in the execution of schemes and also improves transparency in the form of publishing all the findings in the public domain. Through its processes, it assesses the gap between the desired and actual impact of programmes. And thus, the social audit gives a chance to make mid-course corrections. Social audit involves all the stakeholders, it creates pressure on the implementing agencies at different levels. Bottlenecks in the implementation can be eliminated post social audit. This has special significance for NSAP as the beneficiaries are from the poor and vulnerable sections of the society.

NSAP guidelines provide earmarking of 0.5 per cent of total budgetary allocation for social audit which is 1/6th of the administrative allocation of the scheme. At current allocation of the scheme, approximately Rs. 46 crore is available to all States and UTs to conduct social audit.

Objectives of social audit include awareness generation, proactive disclosure of information, beneficiary verification and validation based on the eligibility criteria and grievance redressal. Social audit improves accountability and certainly enhances transparency.

NIRDPR has conducted pilot audits in four States namely, Tamil Nadu, Odisha, Maharashtra and Assam. Social audit of NSAP was conducted in two GPs in Maharashtra and one each in the rest of the three States. In Tamil Nadu and Maharashtra it was also done in one urban ward each. One of the fundamental issues is that awareness of the scheme itself is very low. In some of the States even the BPL list is not available with village or block level authorities. Irregular payments, missing payments, difficulty in withdrawing the money have also been reported. Beneficiaries eagerly wait for their pensions.

Social audit is focusing on regularity of payments and the manner in which these benefits are being accessed (Number of States disbursing pensions monthly has increased from eight States to 24 States now). Social audit interventions also assist in grievance registration and redressal. Social audit reports in these four States have shown that coverage of the scheme is poor.

MoRD will certainly review the findings and action taken reports. Recommendations are to increase awareness, making beneficiary lists widely available, especially among ward members and self-help group members, expand coverage, make people aware of the eligibility criteria, grievance redressal mechanisms be set up and operationalised in systematic manner, MIS to be improved and for door-step delivery of benefits.

With respect to the way forward, NIRDPR will facilitate ten more pilot audits and will regularly follow up with States regarding the conduct of social audit. In MoRD, a PMU with four consultants is being considered. Social audit of NSAP is to be conducted in all States and expenditure incurred on social audit is to be reflected in the utilisation certificates.

3.4 Role of SHGs in Social Audit

Ms. Leena Johri, JS (RL-I) in her presentation on the role of SHGs in social audit gave a brief introduction to the National Rural Livelihood Mission and the various efforts being taken under this mission.

She said that the SHG women are best suited for the facilitation of Social Audit of various programmes due to the following points:

- SHG members are ideally placed to support monitoring of the activities implemented by PRIs and line departments.
- **Beneficiaries -** Poor rural women mobilised into SHGs are the target of most welfare schemes. Hence, community participation in the process of social audit can be ensured by involving them.
- **Awareness -** SHGs and its federations have been oriented on the welfare programmes, rights and entitlements of people and this knowledge helps in the facilitation of social audit.
- **Huge Numbers -** DAY-NRLM has generated substantial social capital trained on several themes, viz. Institution Building & Social Mobilization, Financial Inclusion, Farm and Non-Farm Livelihoods, etc. At present the available Social Capital is 2.5 lakh Community Resource Persons and 56,000 Master trainers. Over 98,000 SHG members have been provided four-day training to enable them to function as VRPs in nine States. They form a huge workforce for the conduct of Social Audit of other programmes such as PMGSY, PMAY-G, NSAP and FFCG, etc., in the future.

3.5 FFCG Social Audit Guidelines

Shri Sanjeeb K. Patjoshi, JS, MoPR gave an overview of salient features of FFCG, the status of allocation and release of FFC funds to States, e-FMS Architecture, PRIASoft Status, PFMS status and Geo-tagging status of assets in FFC. He mentioned that the documents associated with FFC are available online.

He said that third-party audit system is required as per FFCG. Social Audit of FFCG can be done along with the social audit of Mahatma Gandhi NREGS. Expenditure towards social audit can be met from the 10 per cent allocation for administrative and technical support that is available in FFCG. Madhya Pradesh (FY 18-19) and Jharkhand (FY 17-18) have undertaken Social Audit of FFC grants in 1,500 Gram Panchayats and 763 Gram Panchayats respectively.

Objectives of Social Audit

- Study on the extent of FFC fund utilisation towards the development of assets for the basic services, operation and maintenance
- Analyse whether FFC funds were utilised for a mix of all essential basic services or concentrated on just a few
- Spot visits/ study of GPs to ascertain FFC funds are optimally utilised
- Identifying reasons in scenarios where GPs do not receive Performance Grant (Performance Grant provided to GPs if they fulfill requirements: (i) Submission of audited accounts (ii) increase in Own Source Revenues (OSR) (iii) Open Defecation Free (ODF) status and Child Immunisation Status

Shri Sanjeeb K. Patjoshi mentioned the broad issues to be taken note of during the Social Audit

- Preparation and implementation of Gram Panchayat Development Plan (GPDP)
- Quality of works/Activities taken up with FFC Grants
- Geo-Tagging of the Photos of FFC Assets
- Use of proper accounting systems through PRIASoft / State specific software applications and PFMS
- Proper utilisation of 10 percent allocation towards Technical and Administrative components of FFC works/activities

- Creation of Awareness / Public Display of FFC works/activities
- Effective Convergence of FFC with Other Central / State schemes
- Improvement in Own Resource Revenues (OSR) out of FFC assets
- Establishment and Effectiveness of Grievance Redressal Systems

Following are the activities which cannot be undertaken under FFC funds

- Expenditure on activities already being funded from other schemes
- Felicitation / cultural functions / decorations / inaugurations/entertainments
- Honorarium, TA / DA of elected representatives and salaries
- Honorarium of existing employees – permanent and contract
- Expenditure on doles / awards
- Purchase of vehicles and air conditioners

3.6 Fund Release to SAUs

Shri Dharmvir Jha made a presentation on the subject of fund release to Social Audit Units in which he addressed concerns and issues raised during different breakaway workshops. His presentation on the status of fund release to SAUs for the financial year 2019-20 included the following information:

- He provided a status update of fund release to SAUs for this financial year: for 11 States the first tranche of funds has been released, four States have utilised less than 60 percent of the fund released during the previous financial year and eight States are yet to send additional/ supporting documents before the first tranche of FY 2019-20 can be released. He also listed three States whose proposals were under consideration and another three States from which the current year's proposal is awaited.
- Having analysed the issues experienced both by the Ministry as well as the SAUs in this fund transfer process, he identified some major issues which include maintenance of multiple accounts for Mahatma Gandhi NREGA audit, the credit of funds from multiple sources, funds released from the Centre not being credited to the SAU account within 15 days and incomplete documentation by SAUs. He added that sometimes there is a mismatch between UC and bank statements, or between audit report and audit UC which also causes delays in fund transfer. In the case of a mismatch, a bank reconciliation statement is not provided. Moreover, until States spend 60 per cent of the previously received funds, the next tranche cannot be released as per Integrated Finance Division (IFD) regulations.
- He proposed some solutions to the problems listed above:
  - Separate bank accounts for social audit of Mahatma Gandhi NREGS as well as separate statements on receipts and expenditure of audit of Mahatma Gandhi NREGS
  - SAU should inform MoRD if money is not credited by State treasuries within 15 days of transfer
  - Matching of information in the UC with the bank statement and audit report and SAUs should provide a bank reconciliation statement in case of a mismatch. The reconciliation statement should include information on receipt and expenditure on Mahatma Gandhi NREGS and

other sources identified separately, reason for the mismatch, latest provisional UC and bank statement that a proposal for fund transfer should be sent only after 60 per cent of the previous fund has been utilised.

- Shri Dharmvir Jha concluded with a comprehensive list of supporting documents required for the release of both the first and second tranches to SAUs and additional documents that the SAU needs to submit for the release of 1st tranche funds after 30th September.
- In conclusion, he suggested that the SAUs respond to the MoRD on fund related issues in the time frame specified. He ensured everyone gathered at the national seminar that timely release of funds is a priority at the MoRD.

4 Presentations from States

4.1 Telangana SAU

The presentation was divided into two parts - the first unpacking what 'independent functioning of an SAU means and the second, focused on the vigilance unit - the structure in place for follow up on social audits conducted. When questions are directed to State governments, about the number of issues raised and resolved, without a structure for follow up, they are unable to respond. Systematic action on social audit reports and documentation of this action is crucial.

4.1.1. Part I: Independence of SAU

Director of SAU Telangana, Ms. Sowmya Kidambi spoke on the 'Independence of SAU, Transparency and Accountability of SAU'

She opened her presentation by thanking the MoRD for organising the first national seminar on social audits. She said, not only in India but even in the International context, social audits stand out as an exercise in participatory democracy - that other tools such as citizen report/scorecards pale in comparison. Other countries have been reaching out to learn from India's example with a desire to adapt the model to their own contexts. In Timor-Leste (East Timor) the SAU is housed in the PMO showing their commitment towards social audits.

She said that **Political and Bureaucratic will** - can make the very uphill task of ensuring the independence of SAUs so much easier. The way MoRD has taken on the project of social audits - taking responsibility for housing the SA project even where it pertains to other departments and programmes is an example of how much can be achieved when there is a will.

Functions, Functionaries, Funds - the three words which used to be used in the context of Panchayati Raj, hold for Social Audits. All three are crucial in ensuring an independent SAU process.

Functions

- What really gives social audits teeth/ strength is the involvement of the CAG in helping form and strengthen the framework for social audits through the Auditing Standards. Even the Supreme Court has ordered that the standards should be applied mutatis mutandis when social audit guidelines are being formulated for other schemes. The way SAUs should function and the process for conducting audits has been detailed in the standards.
- There can be no political or administrative interference when social audits are being conducted in the field. In AP and Telangana, there has been no attempt to change the social audit calendars or stop audits from happening. SAUs can't function without the strength that comes from independence.
- Well trained teams are very important to ensure that the experience of beneficiaries remains positive through the SA process and people trust it. The Tata Institute of Social Sciences (TISS) course was a good initiative, but the capacity building has to be continuous. Resource persons come and go because of the resource intensive work and tough working conditions. People often fall ill with exhaustion and are unable to do this work for more than a two-three year stretch.
- There also has to be an assurance that SA teams will be protected from intimidation. The Telangana SAU has not had many negative experiences - in one case records were stolen but an FIR was registered immediately. Receiving this kind of support is necessary for the efficient

functioning of the unit. It is, after all, an administrative exercise, mandated by the government and therefore should be treated as such. Perpetrators of actions against the SAU should be tried under the CrPC.

- Effective GB - the GB takes all the decisions regarding the SAU. It can be a beautiful, collaborative exercise where government and civil society (GB made up of both) work together with a single goal of improving welfare delivery.

Functionaries

- For the SAU Director to function effectively his/her selection as well as extension has to be free from political patronage as per the auditing standards. There should be a process to determine grounds for termination, etc., but the MoRD needs to ensure that this is an impartial and transparent one. Directors cannot function in constant fear of repercussions for working.
- There is always a danger that if the appointment and selection of Resource Persons become politicised, then it can be used to create cadres. Social audits are for the benefit of citizens and cannot be a partisan project. In SSAAT, BRPs and DRPs are all selected from people who have worked as VRPs, from socio-economically backward families, many of whom are first-generation literates.
- Staffing of the SAU (State level) without an office and office staff, it is impossible for SAUs to function. While SSAAT has 30 staff, there are many units with less than 10, with staff lacking the necessary skills. The requirement (number, skills) should come from Directors - they need to be listened to on this count.
- The panel for the selection of resource persons has to be composed of people independent of implementation agencies. The AMC specifies District Collectors/ Chief Secretary, etc., however, these functionaries do not have the time to sit on panels, which delays the selection and hiring of people at the SAU. The selection process has to be made more practical.

Funds

- The timely release of funds from the Centre is key. Telangana sends some funds to the SAU in advance of receiving funds from the Centre, but this is not the experience of all States. MoRD needs to specify protocol on what documentation it requires from SAUs for fund release.
- Financial rules should be approved by the GB giving SAU directors the independence to make certain expenditures required for day to day functioning.
- Important that both the statutory audit (every year) and the AG audit (every three years) happen regularly - there shouldn't be anything that SAUs can't defend. "Who will audit the auditors?"

Transparency & Accountability of SAUs

The SAU has to be made transparent and accountable and it can do this through:

- Annual Calendar – non-negotiable. It needs to be followed strictly and also shared in the public domain. Any changes in the calendar should also be published online
- The Gram Sabha and public hearing agenda should also be made public
- The Social Audit report and the follow-up reports need to be proactively disclosed. All States should improve their MIS (now that there is a national format, this could be used). This holds both the SAUs and the State governments accountable

- The MIS also allows for findings to be categorised. It is otherwise very difficult for implementing agencies when there are lakhs of paras of grievances/ complaints. Grievances should have a different procedure where they are dealt with immediately (during the course of the audit) and not left pending. 60 per cent of issues that come up in social audits are grievance oriented while the remaining 40 per cent are mostly related to financial misappropriation, which requires a longer time to complete the action.
- A key challenge is in figuring out practical means of recovery. For instance for small sums of money such as Rs. 500, if the aggrieved needs to wait for 6 years for the money to be recovered then even the deterrence value is lost. There is a need to come up with a threshold - what kind of priority issues should use government resources of a full audit, what can be dealt with greater immediacy?
- Information needs to be published at the Gram Panchayat level instead of in a top-down manner, in local languages and according to the different schemes/ departments. There is a need to move from a Management Information System (MIS) to a people-centric information system.

  (Secretary, RD said that all participants should log on to gpdp.nic.in to find disaggregated information on various schemes at the panchayat level, information validated by the panchayats)

4.1.2. Part II: Vigilance Cell in Telangana

Presentation by J. Asha, Chief Vigilance Officer

The SA follow up process is as important as the social audit. Otherwise, how does one show what impact the social audit has had? Follow up is the way in which you ensure the audit has an impact. In Telangana the process for follow up is as follows:

Social audit is conducted at Gram Panchayat level ☛ there is a public hearing at Mandal (block) level ☛ The Decision Taken Formats (DTFs) (formats in which SA team fills in details of findings - one DTF per issue) are handed over to the Vigilance Wing (VW) ☛ Vigilance wing circulates DTFs to District Collector/ DPC (Mahatma Gandhi NREGA) ☛ They issue show cause notice (within one week's time) to indicted persons who are given one week's time to reply with evidence. In personal hearings decisions are taken based on evidence provided - if a criminal case, then charges are filed, otherwise recovery is ordered, penalties imposed, etc. The final decision is taken by the DRDA.

- Composition of the VW - At the State level there is a CVO (Chief Vigilance Officer) and five staff members. After the bifurcation of the State into Andhra Pradesh and Telangana, the number of districts expanded and therefore there is a lower number of vigilance officers per district.
- Vigilance and Assistant Vigilance officers are usually retired persons. There is also one computer operator in every district.
- Presentation included a list of circulars and GOs detailing procedure to be followed in the setting up and functioning of vigilance wings.
- Follow up can be divided into three broad stages - 1) Allegations - data entered by social auditors in para format. 2) Follow up – show cause notices have to be issued manually and then action is taken on the issue. Action Taken Report is entered against the para 3) VW will forward the action to HR for appropriate action.
- The process for monitoring SA findings has been improved. Before it was the job of the VW to look through every issue but now there is software designed to categorise findings. The new software analyses the paras and divides the issues into i) Financial ii) Procedural iii) Grievance

and iv) Information related. Each category of issues requires a different action to be initiated. In cases of GR for example, VW sends a letter to the programme office which responds and the para is closed easily.

- The software also allows for issues to be categorised subject wise. For example under Mahatma Gandhi NREGA, issues can be related to muster, work, payment, job card - these are divided into subcategories.
- Slide by slide presentation of the computerised process of data entry, analysis and documentation was made. VW selects a Mandal, GP, and round of SA. Against each para, enters the action taken by DRDO, the recovery or penalty. The order number, the date on which decision was taken - all these details are visible in the HRMS Module.
- One can also view the data according to each individual. For instance, how many paras refer to each individual, what is the amount which has been ordered to be recovered? How much has been recovered and what amount is pending (since at one time only 1/3rd of a person's salary can be recovered).
- The gap so far has been that despite continuously working, only 80 per cent of paras could be completed. The reason is that a large number of paras are generated following every hearing (400-800 per Mandal per month). There is now a new software being piloted which will automatically generate show cause notices of two kinds - for cases with and without suspension respectively. This will cut down on the amount of time taken for data entry and processing.
- Once the individual responds - VW will enter that explanation and include VW remarks against the entry. It is important that the explanation provided by individuals is uploaded in case it needs to be produced as evidence in court proceedings.
- The last stage is that DRDO will login to the portal and add their remarks to recover/ reinstate or remove from service.
- Disaggregated data on vigilance is available. The follow up of social audit findings needs to be more transparent than even the social audit process. Otherwise, the purpose of a social audit is negated.
- Every State is going to face a situation, a decade into conducting social audits when huge amounts of space is taken up with documents and records as these cannot be destroyed. It is imperative that each State begins to digitise the documentation process. Especially when there is a scaling up of social audits beyond Mahatma Gandhi NREGA, this is going to be magnified. Therefore we need MIS and data entry systems which are convenient.

4.2 Uttar Pradesh SAU

Ms. Rekha Gupta, Director, Uttar Pradesh Social Audit Sanghatan (UPSAS) made her presentation in three parts: Best Practices, Strengthening of Social Audit and roll out of Social Audit to the other programmes.

Best Practices that are being followed by UPSAS

- To spread awareness on Social Audit and to share the best practices followed in Uttar Pradesh, the UPSAS published, a book titled "Abhinav Pahal" (अभिनव पहल) with a catchy slogan, i.e., "This is the message of social audit to every village, do you receive the wages for the work you do" (गांव गांव सोशियल अडिट का यह है पैगाम, करते हो जो काम, मिला है उसका क्या दाम).

- Innovative methods followed by UPSAS to increase public awareness on Social Audit include:
  - Conducting painting competitions in schools on social audit
  - Installment of hoardings in Vikas Bhawan of every District in Uttar Pradesh
  - Use of folk dance and folk songs while campaigning for Social Audit
  - Organising bike rallies to campaign for Social Audit
  - Advertising the objectives and structure of social audit in the newspapers on a quarterly basis
- Conduct of test audits by Consultants working in the Directorate to cross verify the social audit findings being reported
- The UPSAS in collaboration with Remote Sensing Application Centre of Uttar Pradesh will do the "Geo-mapping" of Gram Panchayats which gives access to details on Social Audits happening in each Gram Panchayat
- Training of Pradhans
- External assessment of Social Audit by third parties like IRMA

Steps taken by UPSAS to strengthen social audit:

- Social Audit team panel: A social audit team comprising four members is allocated per 10 Gram Panchayats of a block.
- Saturation of Gram Panchayats and Blocks remaining after the previous social audit period by considering them for social audit in the next audit cycle. This is done while preparing the social audit calendar.
- Conduct of entry conference with all stakeholders at the Block level to disseminate information on social audit prior to the conduct of social audit
- Conduct of Exit conference at the block level
- Chief Secretary (RD) has released a Government Order on different action to be taken based on the social audit findings and regarding submission of Action Taken Report which resulted in increased recovery of misappropriated money and timely upload of ATRs.
- Conduct of review meeting on Tuesday of every week under the chairmanship of Chief Secretary (RD) where a review of ATR is done
- Review of the ATR by Additional Commissioner (NREGA) through video conferencing at the block level
- Review of Social Audit in the District level meeting by District Magistrate and Chief Development Officer

Roll out of Social Audit to other programmes

UPSAS is planning to conduct the social audit of mid-day meal scheme and other programmes of Labour and Panchayati Raj departments in future.

4.3 Meghalaya Social Audit Act

The Secretary and Commissioner of the Community and Rural Development Department, Meghalaya, Shri P. Sampath Kumar made his presentation on the 'Meghalaya Community Participation and Public Services Social Audit Act 2017'. Meghalaya is the first State to have passed a Social Audit

Act. In his presentation, Shri Sampath Kumar provided a brief background to the passage of the Act followed by key objectives of social audits in Meghalaya, the different components of the SA process, some indicators of the impact that the process has had and broad learnings from the Meghalaya experience.

Background

Learnings from best practices of social audits from across the country have contributed to the design of the SA Act in Meghalaya. The Act covers 11 departments and 21 different programmes within these departments. With the support of the MoRD, the Mahatma Gandhi NREGA was the first programme in which social audits were piloted. Experiments were then conducted in which the scope of social audits was expanded to include other programmes, for example, the Mid-Day Meal scheme. The political leadership of Meghalaya, when invited to observe the SA process, reacted favourably saying they saw the value in a process that would allow them to follow up on electoral promises. A series of pilot audits were carried out in collaboration with civil society organisations which contributed to the design and language of the Act.

Objectives

The Social Audit process in Meghalaya is defined in the Act as a concurrent audit. It is therefore not a 'post-audit', as most social audits are it serves to monitor effectiveness and efficiency of implementation, increase transparency in government functioning and educate citizens - making them aware of rights. In his presentation, Shri Sampath Kumar said, "the Social Audit Act is more like an RTI plus". The process is used to proactively provide information to people. Facilitation mechanisms are built into the law, through which common people can access both information and entitlements. Social audits also serve the following objectives:

- To enhance citizen ownership in development initiatives
- For fact-finding exercises at the field level
- To seek feedback from people on the implementation
- To redress grievances within stipulated time frames
- To identify people who have been left out or excluded from receiving benefits.

Components of the SA Process

1. Sensitisation of government officials on their role in social audits - this is particularly important as information needs to be provided in particular formats that can be easily understood and communicated
2. Training of volunteers to understand government records
3. Entry meeting with headmen in villages where social audits are to be conducted
4. Meeting with the Social Audit Committee of the village to develop a route chart for the five-seven days of the audit. The team has to pay a visit to institutions such as the Primary Health Centre, Anganwadi and School followed by door to door visits to share information and carry out a verification of eligibility, participation and access. This step is important in building awareness
5. The verification process, which is carried out with the help of Social Audit Committee members
6. Identification of eligible beneficiaries which throws up challenges such as reaching benefits to those who live in remote areas and are being excluded because of the lack of banking services for example, or because they are unable to travel because of age and infirmity

7. Registration of grievances happens during the public hearing where desks are put up for noting complaints and lists of eligible beneficiaries are proactively displayed
8. Notices are issued to all departments to be present at the public hearing. Where possible, individual and collective complaints are dealt with on the spot. Where resources are not available, the process stipulates that a waiting list is prepared as in the case of PMAY beneficiaries.

Impact

Through the Social Audit process in Meghalaya, 180 local youth and 11 government departments have been trained in how to conduct social audits. Village Monitoring Committees of 15 different schemes have been familiarised with their mandated roles so that they participate in the implementation and audit of the different welfare programmes. Shri Sampath Kumar quoted statistics from a set of public hearings where 1,100 applications were received and said that all social audit reports are published online.

In Meghalaya, social audits have proved helpful in formulating policies. They have Identified 13 issues where policy interventions were required. For instance, findings from social audits in 18 villages indicated that there was a huge gap between those receiving CM Pensions and those receiving NSAP pensions. A policy decision was taken to create parity between the two benefitting 50,000 beneficiaries across the State. After extensive piloting of social audits, they have released rules to detail the SA process. Included in the Act is a clause for using Randomised Control Trial (RCT) methods while conducting social audit, with treatment and control groups. They are now conducting social audits as per the Act, and plan to cover 50 per cent villages every year.

Learnings

Before scaling up social audits in Meghalaya, they conducted several pilots which proved helpful in framing rules for the Act. Shri Sampath emphasised that involving civil society organisations in this pilot process proved crucial as without that, the SA process would have missed out on an independent perspective. It also allowed for shared expertise and experience to strengthen the social audit process, for example, this led to integrating the Jan Sunwai model into the social audit framework in Meghalaya. As the State falls in a 6th Schedule area, they have also had to adapt the SA process to involve traditional institutions.

When they began the SA process, the focus was on verification. They later learned that there were four important components to conducting social audits in which verification was only one component. The four are as follows:

- Sharing information with communities proactively
- Verification of official records
- Registering of grievances
- Identifying those who have been left out

In conclusion, Shri Sampath stated that there is a disconnect between government intention and the delivery of services. This disconnect can only be breached if the tables are turned and people start to question the government. Social Audits create a process which allows people to do this. He said, "In this country we have inherited a colonial method of governance; social audits disrupt the hierarchy which exists."

4.4 Jharkhand SAU

Shri Gurjeet Singh, Director of Jharkhand SAU, made his presentation on social audit processes, public hearings, advisory on actions, social audit of other schemes and on a concurrent audit.

Background

He said that Jharkhand began its exercise in social auditing late, only in 2016. The Social Audit Unit was established as an independent cell housed in the JSLPS. It is currently in the process of being registered as an independent society. From the beginning, it was decided that the social audit process would be conducted with clarity of purpose and based on three clear principles:

- Independence - nakisi se dosti aur na kisi se dushmani (no friends and no enemies)
- The money and accounts of spending belong to the people - humara paisa,humara hisaab
- That social audits should be transformative and bring about systemic change – hungama nahin, surat badalna chahiye (from the Dushyant Kumar song).

He provided some statistics about the State of Jharkhand - expenditure under Mahatma Gandhi NREGA, number of job cards, number of administrative units and provided some background as to the structure of the SAU - composition of the governing body, number of resource persons, etc., to provide a context for his presentation.

In the last two-years, the Jharkhand SAU has audited 15 different schemes in varying scales including Mid-Day Meal (MDM), National Health Mission, Tribal Development, Watershed, PMAY-G and Urban. They also conducted audits of the Direct Benefit Transfer (DBT) project piloted in Jharkhand. Negative feedback that emerged from the audit caused the government to roll back the programme. While the SAU has been scaling up slowly, last year it completed 50 per cent of the audits, this year aims to cover 100 percent.

Social Audit Process

Shri Gurjeet presented that the social audit process can be broken down in 4 key components:

- Preparation - IEC strategy, orientation, training, material
- Verification - physical, oral, documentation
- Validation by Gram Sabha
- Action - including public hearings.

There must be synergy in the steps and no step should be missed or else the social audit process is harmed. For this reason, in Jharkhand, they take care to follow the **annual calendar** and do not change the schedule unless there is a law and order situation that demands it. The entry point meeting with the government before beginning the verification process is something that Jharkhand borrowed from the Sikkim model of Social Audits.

In his presentation, Shri Gurjeet highlighted some practices which are unique to Jharkhand's social audit process:

- **Public hearings from the level of the Panchayat to the State -** It is the only State to hold public hearings at every level. The panchayat hearing is where the issues are raised, the block is where decisions taken at the Gram Sabha are reviewed, at district, block hearings are reviewed and lastly the State hearing where there is a check on whether appropriate action is taken.

- Jury system - A jury is formed for every hearing to arrive at decisions together. The members are oriented and provided an advisory to guide decisions. The advisory uses the NREGA and Panchayati Raj framework to indicate what kind of action fits the error/irregularity. Shri Gurjeet provided details of the composition of the Jury at every level of a public hearing in his presentation.
- **Independent Action Taken Review Committee -** ATR reviews happen at the state and district level prior to the public hearings. The ATR committee includes persons from the media, civil society and academic institutions. At present, there are no members from unions, but this is a change that has been proposed. The committee ensures that all issues raised by the Gram Sabha are reviewed. The SAU has developed an **ATR proforma** for detailing the kind of supporting documents required as per claims, for example, FTOs have to be attached to delayed payment claims, challans for fines imposed and photographic evidence for non-existent assets. For a claim/ complaint to be dropped, protocol dictates that adequate evidence is required. Approximately 46 per cent of issues were dropped after a thorough review process, 47 per cent of which were financial.
- **Concurrent audit -** Jharkhand SAU has started preparing for a concurrent audit by beginning to form Village Monitoring Committees and Labour Forums. They are planning to use these collectives as well as SHG members in pilot audits in one block. This will take place once a month and reports will be presented at the Rozgar Diwas.
- **Collaboration with Civil Society Organisations (CSOs)** – This plays an important role in social audits in Jharkhand. CSO representatives are invited to be part of juries, ATR committees, trainers in orientation of VRPs and BRPs, to act as social audit monitors to observe the process, to help track grievances against the SAU and particularly complaints of collusion. CSOs also take part in test audits in 5 per cent of panchayats every year to carry out this observation. A civil society forum, with one senior official as chair, is formed to review complaints against SAUs and resource persons have been dropped based on these reviews - some even permanently. The Jharkhand SAU also works with the NREGA Sahatya Kendras in the State and has worked with Cluster Facilitation (CFT) partners. Lastly, an annual workshop is organised where CSO representatives are invited to give feedback and help improve the social audit process.
- **Special Audits -** Jharkhand government requested SAU to conduct a social audit of the mango plantation scheme. Findings helped influence the direction of the scheme.

Behind Jharkhand's Achievements

Shri Gurjeet Singh, spoke about factors that have contributed to and supported the social audit process in Jharkhand. He said that a strong political and bureaucratic will has allowed the social audit process to become strong. Good synergy with the PAG office has allowed both to learn from each other - for example, the follow-up and action was taken in the Jharkhand SA process have been formulated with help from the PAG office. The SAU also works closely with the State Food Commission. A supportive SIRD, inputs from CSOs, academics, researchers, interns as well as from other State teams have also made a difference. Regular governing body meetings have allowed the unit to function independently. Support from the State has come both in terms of funding of an additional Rs. one crore for strengthening systems as well as from the Mahatma Gandhi NREGS cell which is open to suggestions and learning. The Mahatma Gandhi NREGA Chief Secretary has repeatedly shown a commitment to social audits - in a recent special hearing he sacked 20 people and said that only those sincere about the work should continue to be employed.

Impact

In the two-years between 2017 and 2019, the Jharkhand SAU has planned 3,912 social audits and conducted 3,796. They have uploaded 2,518 reports in which 56,745 issues have been identified. Of the total amount of Rs. 41 crore was identified as misappropriated, they have managed to recover Rs. 11 crore. They have also lodged 42 FIRs (First Information Reports). However, the impact cannot only take into account the statistics of finances recovered and issues identified. During the course of conducting social audits, 30,000 VMCs have been formed, 4,100 Labour Forums with 65,600 members constituted, and approximately 18 lakh people have participated thus far in the SA process

Way Ahead

The Director presented some of the major challenges in the process of conducting social audits and the way in which the SAU has dealt with them. He also made some proposals and suggestions based on learnings from the Jharkhand experience:

- **Availability of documents** – two-years ago this was a huge problem. Now in Jharkhand, the commissioner has increased the punishment for missing documents and/or files
- **Training, health and safety of RPs -** The 30-day training needs to be reworked. Also, health and safety need to be ensured for RPs. He gave an instance of a VRP, who died of poisoning recently. There is a State HR policy, but there needs to be a national one indicating the seriousness of this issue
- **MIS -** has to be made more robust in terms of uploading issues and action taken
- **TAB-based audits -** Jharkhand has developed an offline tab-based social audit format for NSAP. The same kind of format will be used for the Mid-day Meal Programme. The other States should try this innovation as well.
- **Appreciation of good work in public hearings -** should use public hearings as a platform to commend good work, innovations. In one social audit in Gumla, Palkot North, the social audit team found no issues - have termed the Panchayat as "no issues Panchayat".
- **Moving from fear towards positivity -** All stakeholders including government and SA resource persons should get the most out of social audits by also taking the time to spend time in the villages - in evening chaupals, or doing shramdaan in the morning (examples), taking part in cultural events. This way of conducting social audits also ends up being a celebration of "the festival of democracy".

4.5 Andhra Pradesh SAU

The Director of Andhra Pradesh Society for Social Audit, Accountability and Transparency (APSSAAT), Shri G. Srikanth made his presentation on Human Resources Management, Financial Management, Quality Assurance and improvement.

Shri Srikanth provided a brief background of APSSAAT, that it was registered in 2009 under Andhra Pradesh Societies Registration Act, 2001 for facilitating and carrying out Social Audits of welfare schemes of the Government of Andhra Pradesh. Primarily it facilitated the Social Audits of Mahatma Gandhi National Rural Employment Guarantee Scheme (Mahatma Gandhi NREGS). At present it is facilitating the social audit of nine Schemes. The APSSAAT is also conducting pilot Social Audits and

has been awarded by MoRD in Accountability and Transparency for the last three consecutive years. Shri Srikanth also presented the Organogram, Staff strength and various training programmes of the Social Audit Unit.

4.5.1. Human Resources Management

Recruitment Process

- The APSSAAT initially drew Resource Persons from Civil Society Organisations and Worker's unions with a minimum of 5 - 10 years of grassroots experience working on rights-based issues. Now the Village Social Auditors are being drawn from Mahatma Gandhi NREGS Beneficiaries (wage seekers) or beneficiaries' family and a hand-holding Training (Class room and Field) for 12-15 days is being given
- Each and every individual who joins APSSAAT has to work for one month of the probation period and has to participate in three Social Audits without being paid
- Presently, many people who started as Village Social Auditors are currently serving as District Resource Persons, State Resource Persons, Assistant Programme Coordinators, and State Team Monitors after going through the open selection process
- No recommendations from any quarter is entertained

APSSAAT Recruitment Rules were framed in 2012

- **Online Notification:** Online notification in website for 21 days
- **Communication to VSAs:** Communication to VSAs through messages sent to their mobile numbers
- **Shortlisting of Applications:** Two to three office staff from the different sections of APSSAAT will scrutinise the applications received through the website
- **Written Test:** The shortlisted candidates will be called for written test
- **Skill Test:** Those who qualified in the written test will be called for skill test
- **Interview:** Final interview will be conducted with a set of panel members from different Government sectors. Director or other members of APSSAAT will not be there in the interview panel
- **Appointment and Contract:** Finalised candidates will be awarded with an appointment order by issuing one year contract after a probation period of one month

Randomisation

- To ensure that there is no collusion, once in six months, all the field level BRPs, DRPs and SRPs of SSAAT are allocated to locations that are randomly selected
- No individual is placed to work in their native Gram Panchayat or native Block to avoid the collusions with EGS staff

Leave Rules

Leave Rules were framed in 2012

- **Casual Leave:** 30 casual leaves per annual contract period
- **Paternity Leave:** 15-days of Paternity leave for two children
- **Maternity Leave:** 180 days of Maternity leave for two children

- **Miscarriage Leave:** Six weeks leave for miscarriage or medical termination of pregnancy for maximum of two times
- Medical Leave: 30-days during the contract period
- Special Leave for Injury/ accident while on Duty: For a maximum period of 90-days

Performance Assessment

- Periodical Performance Assessment will be captured in a prescribed proforma in HRMS for all levels of Employees
- Performance Assessment will be done in two phases in a year, once after every six months
- Based on the grade secured by the FTE, the contract will be renewed as per the given format

SI. No.	Grade	SRP& DRP
1	A Grade	Considered for the issue of fresh contract
2	B Grade	Considered for the issue of fresh contract and a warning letter shall be issued.
3	C Grade	A fresh contract shall not be issued

Following are the Performance Assessment Parameters that are being used by APSSAAT

1) Involvement of DRP and SRP in VSA Selection
2) Training skills
3) Following of Social Audit Non-Negotiables
4) Verification of works
5) Report Writing Skills for the Gram Sabha
6) Presentation of a report in Gram Sabha
7) Payment of DA to VSAs by DRPs
8) Mobilisation of the public for Gram Sabha
9) Attitude towards public and other govt. officials
10) Technical and innovative Skills
11) Availing of leaves
12) Maintenance of records

Performance Rating

Marks	Grade	Performance Rating
4 to 5 Marks	A	Excellent
3 to 4 Marks	B+	Good
2 to 3 Marks	B	Average/Warning
0 to 2 Marks	C	Removal

Internal Committees

The following internal committees have been formed for the smooth functioning of the SAU in a transparent way:

- Procurement Committee
- Disciplinary Committee
- Sexual Harassment Committee
- Medical Committee

Welfare Activities

- **Payment of Ex-gratia:** Ex-gratia will be paid to the nominees of deceased employee within a week's time on submitting all the required documents
- **Payment of medical reimbursement:** Medical reimbursement will be paid to the Fixed Tenure Employees of SSAAT after examination by the medical committee

Shri Srikanth also mentioned in his presentation that APSSAAT has succeeded in creating a conducive-environment of job growth for its employees by giving examples of transformation of a wage seeker to a State team member of the SAU.

4.5.2. Financial Management

Legal Framework: Financial Guidelines, TA Rules & Memo No.9

- Financial Decisions: For any new financial decision, the proposals have to be circulated to the Chairperson of SSAAT for approval
- One Government official in the cadre of Accounts Officer is deputed for monitoring and disbursement of payments
- All payments are being jointly released by Director and Accounts Officer by Electronic Fund Management System (EFMS)

Social Audit Field Expenditure

Legal framework: Memo No.9

- Block Social Audit Expenditure:- SAU is releasing advances in the name of MPDO/BDOs up to a ceiling limit of Rs.2,27,000 (up to 12-days) and Rs.2,84,000 (beyond 12-days) towards conducting social audits
- Salaries and TA Bills: Every month salaries shall be paid through online transfer to the office staff/STMs/SRPs/DRPs/TRPs (field staff) only after obtaining attendance particulars
- Resource Fee Advance: For all the staff members one month resource fee may be paid as advance only on medical grounds recoverable in four monthly installments and shall be completed before the end of the contract period
- SAU is able to manage its expenses within 0.5 per cent only by following good practices like the use of e-office which has reduced the amount spent on photocopying of reports and their maintenance. The APSSAAT could save Rs. 3 crore by this method

Quality Assurance and Improvement

To improve efficiency, the SAU staff coordinate and plan the activities related to processes, procedures and standards.

4.5.3. Quality Assurance in Terms of Process

- Non-allocation of native Gram Panchayats to VSAs, native Blocks to DRPs/SRPs, native Districts to SRPs/STMs
- Randomisation of all DRPs and SRPs every six months
- Allotment of Gram Panchayats / Block by drawing lots
- Surprise visits by the SRPs during the social audit process. Every SRP/STM spends nearly 15-20 days for cross-checking and verifying reports
- Cross-checking the consolidated MIS report with the wage seekers
- Cross verification of measurement sheets with works after DRP verification
- Participation of wage seekers/ beneficiaries/ VSAs in worksite verification
- Capturing photographs in 'Note Cam' application with location and time/date
- Mandatory participation of SRPs in all Gram Sabhas
- Independent observers in Gram Sabhas
- Special reports are prepared and shared with Commissioner or Project Director

Non-negotiables in Social Audit Process

- Strict code of conduct for the social auditors
- Non-acceptance of hospitality from implementing staff or local politicians
- No room for political bias or intervention
- Stay in the localities of the poor/Government buildings only
- No drinking alcohol or vices during the audit
- Absolute good conduct towards women, colleagues and villagers
- No press meets or press releases by social auditors

Quality Assurance in terms of Monitoring

- Three-tier Monitoring (Block/District/State)
- All District/State Team Members are in regular field visits min 15-20 days
- All Gram Sabhas and Public Hearings are attended by State Team Members and they submit an observation report on the quality of the process of social audit and the performance of DRPs, etc.
- Test audits (5 per cent) based on observations in public hearings and feedback/ complaints from the wage seekers/ implementing agencies/ public representatives/ press, etc.
- Check lists and reporting formats have been designed
- Surprise visits by STMs/PMs/Deputy Director/Director
- Periodical Review by the Principal Secretary and Commissioner
- Categorisation of works and observations/issues which are presented through analytical Reports.

4.5.4. Best Practices

- Identifying VSAs and Resource Persons from the beneficiaries and beneficiaries' families

- Verification of 100 per cent of wage seekers and Assets (worksites)
- Technical Verification in the presence of the beneficiaries/wage seekers and VSAs
- Graphical and Analytical Reports for effective monitoring
- Annual Reports
- Monthly Review Meetings at District level: Review meetings with the District Collector and District Vigilance Officers
- Vigilance Cell at State and District level for follow up of actions
- Monthly review meetings with State Vigilance wing and District Vigilance Officers: Segregation of deviations and immediate follow up action
- Weekly Video Conference to monitor and support the Social Audit process
- District and State Level Hearings on Social Audit Observations for reviewing the Decisions and Follow up Action
- Awareness
    - As part of Social Audit, the SA team creating awareness among the people in the community on EGS, Social Security Pensions, and Government welfare programmes
    - Mode of generating awareness: placards, mass rallies, wall paintings, folk songs, social mapping, etc.
- Good Management Information Systems (MIS)
    - SAU Website
    - HRMS
    - Rapid Social Audit Reports
    - Graphical Reports
    - Scanned DTFs for public Access
- CCTV - Maintenance of CCTV surveillance for security reasons
- Biometric - Biometric attendance is introduced for office staff and planning to implement the android based application to field staff
- E-office - Migrated to e-office to reduce paper consumption. The e-office service is provided by the State government free of cost

4.6 Social Audit MIS Reports

4.6.1. History and Current Status

In September 2017, MoRD organised a workshop in Delhi which was attended by resource persons from SAUs, NIRDPR and NIC. The design for the MIS was finalised and the development work was started by NIC. In early 2018, the system was available for data uploading. Some States entered data relating to audits done in 2017-18 but not all. Resource persons from 22 SAUs have entered the social audit findings of social audits done in 2018-19 and 2019-20. Implementing officials from 15 states have also started to enter their responses to the findings in the MIS.

The Social Audit Reports are in section R9 of the 'MIS Reports' section in the nrega.nic.in website. The main reports in sections 9.1, 9.2 and 9.3 were presented.

4.6.2. Design Principles

The design for the MIS was based on the following principles specified in the Auditing Standards:

- 3710 – "SA reports should be in a standard format"
- 3820 – "The State Govt. is to establish IT systems to facilitate uploading of social audit reports and key indicators identifying deviations. Availability of entire social audit data in the public domain will help in ensuring transparency and accountability of the follow-up process itself"
- 3900 – ".... should allow aggregation of data at State and district level"
- 3800 – "A follow-up mechanism should be established to monitor and ensure that action has been taken on the findings of the SA"

4.6.3. Calendar Report

'R9.1.3 Social Audit Calendar vs Audits Completed' compares the percentage of audits planned vs the number of GPs that have been audited. The table is sortable. The user can sort on 'Percentage of GPs audited at least once in FY' to find out the good performing States and poorly performing States.

4.6.4. Issue Classification

Social Audit issues have been classified into different types, categories and sub-categories. There are a total of four types, 28 categories and 234 sub-categories. Resource persons use this categorisation to upload their findings in the MIS. Some examples of categories and sub-categories are given in the table below:

Type	Categories	Sub-categories
Financial Misappropriation	Payment to a person who did not work	Payment to a non-existent person
	Material Procurement	Material has been procured at high rates
Financial Deviation	Work Selection	Work taken up without Gram Sabha approval
	Work Execution	Significant differences between measurements at the worksite and recorded values in MBook
Process Violation	Transparency & Accountability	Job Cards are not with workers
	Work Selection	Shelf of works is not available
Grievance	JC Related	Unable to get Job Card
	Work-Related	Complaint – Unable to get work

4.6.5. Social Audit Findings

'R 9.2.1 Individual Report': User can select the State name, District name, Block name, Panchayat name and the Gram Sabha date to view the social audit report which consists of three sections:

1) 'Social Audit Basic Information Details' which gives basic details like the records given for social audit and social audit verification information

2) Individual issues which lists the issues that were noticed during the audit. User can click on individual issues to know more information about the issue

3) Gram Panchayat Checklist – This is a basic checklist about status of Mahatma Gandhi NREGS implementation in the Gram Panchayat. Some of the questions include 'Are job cards with people?', 'Is there a process to register work demand and give receipts?' and 'Is there a demand for work that is not met?'

'R9.2.2 Social Audit Individual Issue Listing': It is a queryable report that can be used to look at individual issues across the state, district or block. User can optionally select the issue type and year when the issue was reported. On pressing the 'Get Report' button, the user will be presented with a list of issues satisfying the specified search conditions. It will be sorted based on the issue amount and the user can then click on a specific issue to get more details.

'R9.2.3 Issues Reported (By Category)': It allows user to select 'Financial Year' and optionally the 'Issue type'. The first report lists the total number of issues in each category in each State. User can then click on a particular State to get district wise information and then click on a particular district to get block-wise information.

'R9.2.4 Frequency of Reported Issues' allows the user to find the number of issues that have been reported in each sub-category. This report can be used to find the most common types of issues that are being reported at the State, district or block level.

'R9.2.5 Gram Panchayat Checklist Report' lists the answers to the process checklist that was filled in each Gram Panchayat. The data is presented in an aggregate format. Using this report, one can find out, for instance, the per cent of Gram Panchayats in which there exists a work-demand registration process at the State, district or block level.

4.6.6. Action Taken Reports

The Social Audit MIS is a workflow-based application that allows implementation officials to view details about the reported issues and respond with either clarification requests or record the action that has been taken. When the issue comes back to the social audit resource person to close the issue, the resource person shall look at the evidence for the action taken (for instance if it was a grievance relating to non-availability of job card, then the evidence for satisfactory redress would be a photo of the new job card containing the job card number) and then either close the issue or escalate the issue based on standards decided at the State level.

'R9.3.1 Social Audit Action Taken Report' : This is a drillable report (data at the top level is given State-wise; user can select a particular State to get district wise information and then select a district to get block-wise information) which lists the total number of issues reported and number of issues that have been closed. It also contains the financial misappropriation amount reported, the amount recovered and the action taken on personnel responsible for the irregularities.

'R9.3.2 Social Audit Pending Issues Report': is also a drillable report which lists the number of pending issues at different levels (pending with social audit resource persons, pending with Programme Officer, District Programme Coordinator or State Commissioner)

5 Group Work

A large part of the National Seminar was devoted to group discussions on selected themes. Participants in the seminar including resource persons and Directors of the different social audit units were assigned to four groups. Each group was handed a questionnaire, which provided a framework for the discussion (questionnaires that were given are included in B). Over the two days, through a consultative process, each group came up with a set of recommendations.

5.1 Group I: Strengthening SAUs, roll-out of social audit to other programmes

This group had representatives from Andhra Pradesh, Karnataka, Maharashtra, Meghalaya, Uttarakhand, Nagaland and Arunachal Pradesh.

5.1.1. Independence of SAU

To ensure that the SAU is independent, the following need to be compiled with:

1) SAU must be an independent body directly under the control/supervision of Governing Body (GB).
2) Governing Body should have the powers to
    a. Sanction posts in SAU
    b. Approve the annual budget
    c. Delegate financial power to the Director who should be the first signatory to the account
    d. Approve the social audit calendar
    e. Approve incurred expenditure
    f. Fix of TA/DA for SAU personnel
    g. Decide on the leave of SAU personnel
3) There should be no administrative interference at any level of functioning from the selection of VRPs to the functioning of the EC.

5.1.2. Selection of SAU staff

At the State and district level, the existing instructions of the MoRD may be followed. At the Block level, the same arrangement as specified for district-level may be followed. The staffing pattern, qualification and selection process,etc., should be as per the decision of the GB. Approval from the State government is not required as a society should be able to function in an independent manner (The AMC needs to be changed to reflect this).

5.1.3. Structure of GB/EC

The GB should be set up as per the Auditing Standards.

As per the MoRD's previous instructions and as per the Auditing Standards, the GB should have the following officials/non- officials as members: PAG, Principal Secretary of Rural Development and Panchayati Raj Department, Director of the SAU, CSO representatives, and special invitees from departments that are undertaking social audits in their programmes. Inactive GB members should be dropped. The GB should be chaired by CS/ACS/Development Commissioners/Retd. IAS/Lokayukta/ RTI Commissioner/PAG.

Wherever there is an EC it should be for operational purposes and a subset of the GB with no members of the Implementing Agency/Agencies. The EC should help in executing the policy decisions of the GB. The GB should meet at least twice a year and the EC should meet quarterly.

5.1.4. Adequate resources for SAU

The SAU Director should make an assessment of the resources it needs and place the requirement before the GB for sanction.

The SAU should have a core staff that is relatively more permanent or hired on a three-five years contract especially at the State and district level. Requisite number of the BRPs/VRPs may be empaneled or recruited on contract as per need.

The honorarium of all SAU staff should be revised. The honorarium for RPs at different levels (SRP, DRP, BRP, and VRP) should be similar to the amount paid for equivalent positions in the State/Central Government.

5.1.5. Selection & Powers of Director

Selection Panel should be composed as per instructions in AMC (i.e.) Chief Secretary, PAG, RD Secretary, and an eminent CSO representative. A government servant who is still in service preferably should not be appointed as Director.

The Director should report to the chairperson of the GB. The GB should delegate sufficient administrative and financial powers to the Director to enable the day-to-day functioning of the SAU.

5.1.6. State Government support

State Government should issue a notification relating to submission of records on time and penalties for not doing so; it should issue a notification mandating government officials to attend gram sabhas and public hearings; it should notify the kind of action to be taken for different irregularities.

The State government should provide adequate security for the smooth conduct of Gram Sabha and Public Hearings. It should arrange sensitisation meetings with different stakeholders to create a supportive environment for social audit.

5.1.7. MoRD Support

Mahatma Gandhi NREGS – The Ministry should release the first tranche within April, 2020 provided that the SAU has been strengthened in all aspects by then (independence, personnel, rules). The funds allotted for facilitating social audit of Mahatma Gandhi NREGS may be increased to one per cent from the current 0.5 per cent. MTR should include more specific questions regarding State responsibility in strengthening SAU and the Social Audit Process (please see section 6.4). The Social Audit standards should be notified and protocol for Jan Sunwai should be issued. MoRD should support capacity-building efforts such as joint exposure visits for both the SAU and the implementing agency, training on MIS, Geo-tagging, mapping and SECURE. Ministry should issue an instruction to State Government to ensure that the SEGC meeting is held at least once in a year, the SEGC should review the annual social audit report. Ministry should issue guidelines for dedicated SAU staff and that the GB should decide on the actual number of personnel.

Social Audit of all schemes: A Single Window System for social audit should be created at the MoRD level. A social audit cell at the MoRD is necessary to support the social audit process, fund management and data management (MIS) of all schemes.

5.1.8. Quality Control

Every SAU should have a written code of conduct as part of the HR Policy. The code of conduct should list what is non-negotiable with regard to process, ethics and behaviour. The performance of resource persons should be monitored through test audits and special audits and if the performance is not satisfactory, they should be discharged from service or their contracts not renewed.

Internal monitoring should be done through MIS, field visits, surprise visits, the conduct of test audits and evaluation of social audit reports. Test audits in 0.5 per cent–five per cent of GPs should be conducted by the SAU. A comparative study of randomly selected social audit reports should also be done.

5.1.9. Accountability of SAU

Every SAU should have independent website which is user-friendly. All information relating to the activities of the SAU should be hosted on the website and be updated from time to time.

Every SAU should prepare annual reports regularly. Copy of the Annual Report must be forwarded to the MoRD, PAG, implementing agency/ agencies and the State Government. The MoRD may come up with standard formats for reporting.

The SAU should follow the State Government Procurement Policy. It should also establish a mechanism for grievance redress. SAU should have a mechanism to receive complaints from the general public relating to the social audit process or against specific SAU personnel. These complaints should be promptly looked into and appropriate action should be taken. Independent evaluation of the SAU by reputed institutions like NIRDPR /SIRD/IRMA/TISS/ local academic institution should be done periodically.

5.2 Group II: Human Resources Management, Financial Management, Concurrent Audit, IEC

This group had representatives from Telangana, Madhya Pradesh, West Bengal, Himachal Pradesh, Gujarat, Tripura and Rajasthan

5.2.1. Human Resources Management

It is desirable that the Director of the SAU should have relevant experience in rural development / social audit/mobilisation skills.

Roles in the SAU may be broadly classified into the following three categories: field roles, managerial roles and back-end or supporting roles. The SAU may determine the number of personnel required and submit it to the GB. It's suggested that there be three – ten VRPs for every GP, one BRP for every 10 -15 GPs and one DRP for three-five Blocks.

At the State level, there should be staff for HR and Administration, MIS, monitoring, capacity building, documentation and social development. A senior officer from the finance department/treasury of the State Department may be deputed to manage the accounts in the SAU. SAU should provide opportunities for college students to do internships.

Staff for core roles may be appointed for a minimum of three years. The performance of empaneled staff may be reviewed on an annual basis to decide on the continuation of their empanelment.

The pay for the staff should be based on the pay given to other similar positions in the State and it should be linked to the price index. It's necessary to provide health insurance and provident fund for the staff. Death and disability benefits should also be provided to the staff.

The organogram of the SAU along with the names of the staff, designation and contact details should be publicly available. The job descriptions and responsibilities of the staff should also be publicly available. SAU should prepare an employee handbook and a process manual.

MoRD in consultation with few SAUs should build a Human Resource Management System that can be used by all.

Periodic capacity building programmes and inter-state exchange programmes should be supported. Annual prizes for good performing staff should also be instituted.

Delegates from Group - I discussing on the topic assigned to them

5.2.2. Financial Management

Funds for social audit of Mahatma Gandhi NREGS

The quantum of funds for social audit needs to be increased from 0.5 per cent to one per cent especially for the smaller States and for States that are covering all Panchayats at least once in a year.

The funds should be transferred to the SAU Account. The 1st tranche should be transferred in April based on provisional UC and the second tranche in October after submission of audited UC.

MoRD should clearly specify the documents that are required to be submitted along with the UC. MoRD should also appoint one nodal officer/contact person in Mahatma Gandhi NREGA/IFD wing for coordination with SAUs.

Funds for social audit of multiple schemes

The social audit of other schemes will happen at the same time as the social audit of Mahatma Gandhi NREGS; the team facilitating the social audit of Mahatma Gandhi NREGS will also facilitate the social audit of the other schemes. An annual action plan should be developed based on different schemes that will be audited. Payments to all resource persons should be made through EFMS.

5.2.3. Concurrent Audit

The concurrent audit should be carried out by the Village Monitoring Committee in each Gram Panchayat. GPs having more than five wards may have more than one VMC. The VMC may constitute between seven and nine members out of whom five may be from Mahatma Gandhi NREGS labourers. Among them, at least three should be women, members of SC/ST households and households which are either automatically included or have a deprivation as per the Socio-Economic Caste Census 2011 should also be included. SHG/VO members may be included in the VMC provided they are not part of the implementing agency. Senior citizens and retired officials and teachers may also be included in the committee.

The members of the VMC may be selected during the social audit Gram Sabha. The SAU through the VRPs and BRPs may provide short-duration training (one or two days) to the VMC members. The VMC members may be paid four days of wages as per unskilled Mahatma Gandhi NREGS rate every month for their work. In addition to doing the concurrent audit, the VMC members may also monitor the action taken on the social audit findings.

5.2.4. Information, Education and Communication

Social Audit is the best platform for IEC. Traditional methods for IEC should be followed. Rallies, wall paintings, group discussions, posters and banners should be used for IEC work. Separate funds (apart from the 0.5 per cent) should be allocated for IEC work.

5.3 Group III: SA Process, MIS, Report Preparation, Monitoring Mahatma Gandhi NREGS Processes

This group had representatives from Jharkhand, Sikkim, UP, Assam, Bihar and Manipur.

5.3.1. Social Audit Process

Social audit prerequisites

States should notify rules mandating submission of documents/records for social audit and specify the penalties for not providing them. In case, re-audit has to be done due to the non-submission of documents/records, then the cost for this should be borne by the implementation officials.

The State should mandate that DPC representative and other implementation officials attend the Gram Sabha.

MoRD should prepare a model advisory for action on different issues that can then be adapted by the States. The panel at the public hearings will refer to this advisory when they decide on the action to be taken for different issues.

Audit Frequency

The Audit of scheme rules says that social audit should be done twice in a year but this has been difficult due to paucity of funds and logistic difficulties. Also, the implementation agencies will find it difficult to support the social audit if it's done twice a year.

Hence, the social audit facilitated by SAU may be done once in a year and be supplemented by concurrent audit through VMC on a monthly basis.

Team Size

VRPs should be empaneled and provided adequate training. The number of VRPs who will facilitate social audit in a GP should not be the same in all Gram Panchayats, it should be decided based on the number of works, number of workers, number of hamlets and expenditure amount, etc.

Field work

To ensure that the social audit is conducted smoothly and to ensure the safety and security of the social audit team, an entry point meeting with all stakeholders should be held before the start of the social audit process. Also, the local police may be informed.

Effective social audit can be done only if the team leader (Block Resource Person) and the VRPs stay in the village during the audit process. This will enable them to build trust, and also meet workers in the early morning and late evening when they are most likely to be available in their homes.

The social audit team should register grievances (including applications for job card and work) and give dated receipts as practiced in Telangana. Simple grievances may be redressed during the social audit period itself while the others should be handed over to the programme officer for follow-up action.

In addition to verification, the social audit team should also meet the poorest and most vulnerable people in the Gram Panchayat and find out if they are facing any difficulties in getting benefits under the scheme.

The social audit team should also visit a few ongoing worksites to see if the specified mandatory processes are being followed.

Payment to VRPs and supervision (or certifying attendance) of the team should be done by the SAU directly and not through the implementation agency.

Video Recording of the social audit Gram Sabha is mandated by the auditing standards. However, it's expensive to do this (around Rs. 2,000 / Gram Sabha). SAUs may be given permission to buy the video recording equipment which can then be used by the resource persons to record the Gram Sabhas.

Hard-copies of the social audit report should be given to the GP and the Block office. The soft-copy of the report should be hosted on a public website. The SAU should also send periodic summary / analytic reports to the district administration.

Concurrent Audit

The members of the VMC may be selected in the social audit Gram Sabha. The SAU may provide training and support the concurrent audit process.

Follow-up work

In addition to block-level public hearings, district and State level public hearings also should be conducted. In addition to ensuring that action is taken on the issues reported during social audit, this will enable senior officials to also make policy corrections.

While the panel/jury decides what action has to be taken for each issue, there should be an ATR Committee to review the evidence relating to the action that was taken by the implementation officials and then decide whether the issue may be closed.

5.3.2. MIS

The group requested that the NIC team should incorporate the following changes in the MIS:

1) Training on MIS should be provided to all resource persons. For this, a realistic test environment should be made available that can be used to train the social audit resource persons and implementation officials. The trainees should be able to enter dummy data, and check if the

same is being reflected in the reports (in the areas they come from, not just in Chandigarh). Refresher training should also be provided to all resource persons

2) A detailed user manual for the MIS should be prepared and made available. Any changes or updation of the MIS should be intimated in advance

3) A provision for offline data entry should be made available to reduce wastage of time and resources due to frequent server errors

4) Users often run into errors while entering data but the error message is very generic and does not help the user to find out what went wrong. Error messages should be specific

5) VRP data – the system should allow for a user to enter the number of days that the VRP worked and provision for payment to all VRPs through EFMS should be available

6) The MIS is not stable and users often run into problems that get reported through WhatsApp/ email/ letters. There should be a quick resolution of these issues

7) The option to upload supporting document along with issue should be provided in the MIS. The implementation official should also be provided the option to upload documents supporting the action that was taken

8) Mobile-based application should be developed which will make it easier for resource persons to enter data while at the field

9) Some BRPs make mistakes while entering data. There should be an option for the DRP to check and validate the data before freezing it

10) SECC list should be provided in MIS so that resource persons can check whether the automatically included households/households with deprivation have benefitted from Mahatma Gandhi NREGS

11) The GP Checklist should be extended to include more process-related points like planning

12) There are many bugs in the reports section which have already been communicated to the NIC team. These need to be fixed.

Telangana team gave the following requests:

1) Some SAU related links are in the State Mahatma Gandhi NREGS login. They need to be moved to the SA Admin login

2) Social audit resource persons should be able to upload supporting documents while entering data (before freezing)

3) Implementation officials should be able to upload evidence (pdf files) for the action that was taken

4) Ability to download data spanning multiple financial years should be available, the audit period is for a year and it can be from June 1 to May 31, not from April 1 to March 31

5) A search option should be provided for the user to enter work ID and job card number

6) While assigning responsible persons, the application should allow for a user to enter the designation of the person so that the drop-down list is smaller or should allow for a user to search by name

7) User should be able to enter the issue number as it's present in the physical report.

8) Edit option to correct data entry errors is not working

9) Performance of application is poor causing longer times to do data entry which leads to extra cost for the SAU

10) The amount shown as spent does not match with what was given in the consolidated formats

11) Provision to upload audited expenditure statements, EC minutes, GB minutes, etc., is not working

12) The MIS should have reports that show all the uploaded documents and photos that have been uploaded

13) HRMS needs to be extended and should allow for payment through EFMS

14) Alerts / Exception reports should be available along with the downloadable reports

15) Format four needs to be changed to include SECC reports to help identify vulnerable families

16) Users often get null reference error, they get logged out automatically and logins get blocked. These issues should be addressed through better testing of the application.

5.4 Group IV: Follow-up action – Public Hearings, Grievance Redressal, Vigilance Mechanism, Time-bound Action

This group had representatives from Tamil Nadu, Chhattisgarh, Odisha, Kerala, Punjab, Mizoram and Jammu & Kashmir.

Public hearings (Jan Sunwais) at different levels (State, district and block) should be conducted at regular intervals. The public hearings should be presided by a panel comprising of Government officials, PRI members and CSO representatives. State-level hearings should be held once in a year, district-level hearings once in six months and Block level hearings once in a month. The panel composition at the block and district level may be decided by the DPC in consultation with the SAU. The schedule for the public hearings should be part of the annual social audit calendar.

The SAU should communicate the list of all GPs/works that could not be audited due to non-submission of records to the PO/DPC and they should ensure that appropriate action is taken.

MoRD should send an advisory to States asking them to set up vigilance cells. The establishment and functioning of the vigilance cells should be monitored by the MoRD during the PRC and MTR meetings.

MoRD should send an advisory to States requesting the Chief Secretary to review the social audit findings and responses on a quarterly basis.

The SAU shall register grievances and submit them to the implementation agency. The SAU should make efforts to ensure that simple grievances (on which action can be taken at the Gram Panchayat level) are redressed before the Gram Sabha itself. Unredressed grievances after a specific time should be referred to higher authorities.

It should be mandated that Section 25 of the MGNREG Act (which stipulates the fine for people violating the provisions of the act) be operationalised.

SAU should prepare periodic (once in six months) summary reports of the major findings and share it with PAG, State government and MoRD.

State government should implement the provisions relating to action on social audit findings listed in the MGNREGA Audit of Scheme Rules and the Auditing Standards. State Government should also provide MIS training to the implementation officials so that they can respond with the action taken in the MIS.

Many times, the implementation officials order an enquiry by a committee instead of taking action on the findings. The social audit findings are extensive, well documented and have the approval of the Gram Sabha. Ordering enquiry again on the findings dilutes the whole social audit process and hence this practice may be reviewed.

Currently, the recovered amount is being deposited in a separate account at the district level. Instead of this, the amount may be deposited in an account at the State level and the State/Central government should decide on how this money should be used.

The State Employment Guarantee Council (SEGC) has been mandated to prepare an annual report incorporating the action taken report. SAU Director should be made a special invitee of SEGC so that he/she can give a summary of the social audit findings to the council.

The SAU can respond to the action taken (either escalate/close the issue) based on the evidence submitted by the implementation agency.

The State government should also help in the management/digitisation of records.

6 Way Forward and Action Points for different stakeholders

6.1 Open Session – Moderated by Shri Sanjeev Kumar, AS & FA

Before opening up the floor for questions and comments, Shri Sanjeev Kumar flagged a couple of points for discussion in response to the group presentations and made the following comments:

- **Single window system -** The suggestion to have a single window system (with a single UC format) was made by more than one group as a systematic way of managing social audits of different programmes simultaneously. There is a need to further discuss on strengthening the structure of the SAUs to manage the audit of multiple programmes, a structure that would be able to handle the demands and requirements placed on the unit.
- **Capacity building -** The groups' presentations said that the certificate course needs to be reworked and that refresher training should be provided so that the process of training is continuous and not a one-time event. Resource persons from 25 States have completed the 30-day certificate course and SHG women have undergone the four-day VRP course only in nine states. We need to work out how to complete training in other States. It is also important to take stock and ask States where SHG VRPs have been trained, how they are benefiting from this, ask States in which SHG VRPs have not been trained, what kind of need is there for SHG VRPs. There needs to be further discussion on what different State requirements are for training and trainers.

Several participants contributed in the open session with comments, observations, and questions:

- The Jharkhand State Coordinator commented that the number of VRPs should be determined not according to the size of panchayats but in accordance with population or number of wage seekers or job cards; similarly for BRPs. He added that PR representatives and implementing agencies should be trained on social audits. Social audits should be included as a topic in the training syllabi of all rural development/ welfare programmes for officials. He asked whether a letter could be sent with this suggestion to the States and SIRDs.
- There was a discussion regarding the position of the chairperson of a Gram Sabha at the time of social audit hearings. Shri Rohit Kumar pointed out that as per the Panchayati Raj Act, Gram Sabhas are to be chaired by the Sarpanch or the Pradhan. In response, the Maharashtra, Telangana, Kerala SAU Directors pointed out that it has already been defined in the standards that this should be seen as a special social audit Gram Sabha. In such a Gram Sabha, any one part of the implementing agencies should not chair the meeting. Jharkhand State coordinator's input was that in Schedule 5 areas, this is not an issue because the traditional leader chairs the GS. Jharkhand has passed a notification that for special SA Gram Sabhas in non-schedule areas, the Sarpanch/ Pradhan/ Sacheev will not chair the GS.
- Kerala SAU Director read out from the standards, noting that there is a contradiction – the SA is to be independent of the implementing agencies but on page 20 (Box 3600), it is written that the SA team should record decisions taken and get it countersigned by the Sarpanch/ whoever is present. This needs to be corrected.
- Punjab's SA Director commented on the availability of records. He said that in Punjab, records are not available in 50 per cent of Panchayats. He added that continuous capacity building is important and that in States which have not received training, it should be arranged as soon as possible. They have been asking for the post of the accountant to be filled but to date, he has

had to handle the accounts work, himself. Some decisions about the staffing of Social Audit Units should be taken at the national level to ensure that basic standards are upheld.

- The J&K representative commented that during the GS, if the evidence requires a recovery process to be initiated (for example due to embezzlement/ non-existent work), then after the report is submitted an enquiry committee is set up by implementing agencies for verification. All the effort the SA team puts in goes waste as the verification process continues for a month or two months by which time the perpetrators often fix the problem identified. He asked how this process can be improved or corrected.
- He added that there is a lot of corruption in the process for selection of vendors – often PRI representatives are vendors themselves. In response, Shri Sanjeev Kumar said that the 2019-20 Master Circular specifies that for those materials which are common across different Gram Sabhas such as cement, wood, bricks, etc., the BDO will finalise the tender and the rates. All vendors will have to follow this process from April, 2020 onwards. He added that PRI representatives cannot be vendors and that if there is ambiguity, the Ministry will clarify.
- There was some discussion of Jharkhand's social audit process of hearings at every level and the jury system as a means to bring legitimacy to the SA process and hold SAUs more accountable. Shri Rohit Kumar added that the Jharkhand system is an appellate system of sorts and asked whether this model can be replicated; if so, in what form?
- Telangana SAU Director asked how SAUs are supposed to proceed when despite MoRD saying they want to conduct social audits of RD schemes, State governments decide they don't want to. The mandate for conducting a social audit can only be granted by the State government. The Ministry may ask to conduct social audits in PMAY, NSAP but until the relevant State departments decide to facilitate audits, the SAUs cannot do this.
- Chhattisgarh SAU Director shared some of their attempts in training and capacity building. For instance, they have included topics such as values and ethics of social auditors, gender and women's empowerment as well as film screenings and tests as a part of the training. In Chhattisgarh, of the 14,000 trained SHG women, 5,000 are presently working as VRPs. One of them shared her work experience and made a point that to be good auditors, social auditors need to always stay a few steps ahead of what is expected.
- The Chhattisgarh VRP shared that they have to face many difficulties often because of how they are treated by Panchayat representatives – sometimes they don't even get utensils to prepare their food. Because they are associated with SHGs, they are helped to an extent but have to beg for it. She narrated some occasions where they've gone to bed on an empty stomach after completing the day's work. When asked what can be done to remedy the situation, she said that her biggest demand is that they be paid on time.
- A representative from Chhattisgarh added that they need more staff, particularly with technical know-how at the block and district levels.
- Maharashtra SAU Director desired that the exercise of training SHG members be continued. She added that the MoRD suggests a benchmark for staffing, such that for States with a budget of more than Rs. 1,000 crore, there should be between 25-35 staff with a range of skills (IT, HR, Finance included). Some of this is mentioned already in the AMC but a range needs to be specified.
- A BRP from Bihar said that a big problem in the State is that if complainants are not present at the time of presenting the findings, issues pertaining to them are dismissed. The SAU team

spends a long time collecting data and evidence, yet cases are dismissed without a thought. Something has to be done about this. He also urged that VRPs are in need of protection and security. The area they work in is a Naxal belt and they are often threatened. There needs to be an HR manual that deals with this; which takes into account security concerns of VRPs across the country.

- Odisha DRP requested expediency in recruiting BRPs. According to the DRP the training process takes a long time, during which period they are under pressure to complete several rounds of social audit. She pointed out that implementing agencies don't upload action taken reports in the MIS or send them to the SAU. Therefore the SAU is left in the dark about what issues have been redressed, etc. She added that capacity building should be on a continuous basis and include a technical element.
- Uttar Pradesh representative requested that the MIS to be simplified.
- Jharkhand State SAU member commented that the same structural issues being discussed when the 2011 Audit of Scheme Rules were framed, are being discussed even today. Even in the present case, through the recommendations and suggestions are sent to the higher-ups in the State, the essential structural concerns regarding an independent Director, or lack of staff as in the case of Maharashtra, remain unaddressed. Ultimately when a letter is sent, the best that a Director can do is send it along to the Principal Secretary. In social audit meetings/conferences/ labour budget meetings, the senior most official is only of the Commissioner level. The Ministry needs to fix meetings/conferences/workshops with State officials who are senior enough that they have the power to resolve these structural issues.

6.2 Concluding speech by Shri Amarjeet Sinha, Secretary, MoRD

Shri Amarjeet Sinha thanked everyone for their participation and presentations during the course of the two-day seminar. He stated that he had gone through the group presentations including suggestions that emerged and had identified a few issues which need to be addressed.

Mandatory nature of Social Audits

Social audits under Mahatma Gandhi NREGA are mandatory under the law. Similarly, for other programmes into which social audits have been introduced, the guidelines are formally approved by the cabinet, making it a mandatory process. The same way SAUs are asked for audited UCs, the State can be asked to produce the social audit/action taken report as it is a requirement of the programme. He said that he will send a two page/ brief letter to Chief Secretaries of all States articulating that this is a mandatory activity and as such it needs to be undertaken for all specified programmes.

Equally important is the availability of records as social audits cannot be conducted without access to the implementation records. Records are to be made available with ease and simplicity so that the SA process can be carried out. This issue will also be mentioned clearly in the letter to the Chief Secretaries.

Security of SA Resource Persons

The social audit process brings out deficiencies in programmes and highlights irregularities. This can create situations in which resource persons are threatened/intimidated and therefore protection becomes necessary. The police need to be aware of the risks inherent in the social audit process. He said he will send a copy of the letter being sent to Chief Secretaries to the Director General of Police so that adequate security arrangements are made. It must be communicated to all police stations that wherever a social audit is happening security must be ensured.

During the seminar, a concern was raised about the lack of insurance for the social audit resource persons. The cause of this concern is not unfounded. There is definitely a risk in this work because the role of social audits is to transform systems and systemic changes often pose difficulties and challenges. On this issue, the possibilities for some sort of insurance coverage will need to be explored.

Expanding the Scope of Social Audits

Social Audits are being integrated into the NSAP, PMAY-G and FFCG for which the guidelines have been circulated. States should send their feedback on these guidelines so that changes can be made if required. Other Ministries including the Ministry of Health and Family Welfare are interested in doing social audit of their programmes. Every scheme will have its own specificities in terms of how the audit should be done, how many days, how many resource persons, etc. The SAU established for audit of Mahatma Gandhi NREGS can do the audit of these other schemes as well. He said that MoRD should facilitate this.

The suggestion for a single-window system came up in different group presentations, especially if multiple schemes are to be audited. We need to work out the details in terms of what could be the common structure for social audit across different programmes.

Panchayats and SHGs

The Rashtriya Gram Swaraj Abhiyan (RGSA) scheme is a capacity building programme operated by the Ministry of Panchayati Raj. It is a four-year long programme with a budget of Rs. 7,300 crore which is aimed at training all elected representatives at the panchayat level within six months of them being elected. The scheme has a provision that along with the elected representatives, a one-two day training is given to Self-Help Group women so that the relationship between the SHGs and Panchayat representatives improves and they work better together. An order will go from the Ministry of Panchayati Raj to the States clearly stating that social audit should be incorporated as a compulsory subject in the Capacity Development Programme of the RGSA. This will improve relations between panchayat representatives and social audit resource persons. The Directors of SAUs and/or resource persons from District level units should be involved in the rollout of the training programme at all levels.

MIS & Reporting systems

Another suggestion that came up in the presentations and feedback session was that the MIS and reporting systems need to be simplified. A small committee including IT experts is to be set up which will sit for two-three days to work on developing a simple enough reporting system that can be shared widely, and used fully with minimum training. This would result in increased usability and understanding.

HR Policies

HR policies need to be developed according to the need. The responsibility and pressure of conducting social audits fall on the resource persons and will increase with the other schemes in which SA is being incorporated. The Common Review Mission also found that when RPs at all levels are engaged for short periods such as a year, no relationship can be formed and sustained. Therefore, there is a need for longer-term engagement of resource persons which would mean reworking contracts to include a three-five year period. Side by side we should also keep in mind the implications on payment, EPF, etc. Further discussion is required on HR policy and structure as well as on their capacity building.

Funding

In the group presentations, problems with the amount as well as the timely payment of funds were identified. Appropriate funding and periodical financial flow are key to the success of any programme. It is unfair to assume that staff in SAUs will have prior experience in submitting supporting documents such as utilisation certificates and also in general financial management. Shri Sanjeev Kumar should work with NIRDPR to conduct a 'finance workshop' for the staff handling finances in the office of the SAU Directors. The Ministry should prepare a checklist of documents that need to be submitted because these systems have to be developed in accordance with General Financial Rules (GFR).

Resource materials

It is important to collect resource material on social audits. The NIRDPR Centre for Social Audit report is outstanding. It includes information and statistics on what is happening in every State – problems and how to overcome them, good practices from different States. Similarly, the social audit component of the Annual Master Circular prepared by Shri Kamran and team is detailed, informative and should be read carefully.

Biannual Conference

The Centre for Social Audit can organise a biannual conference of Directors of Social Audit and senior officials involved in the implementation of social audits to foster engagement, sharing of information and cooperation.

The Secretary, MoRD concluded by explaining that this National Seminar could not have been organised earlier because it was important for any seminar that some preparatory groundwork is laid down beforehand. The Auditing Standards, 30-day Certificate Course, training modules for resource persons – all these have been crucial in giving the social audit process the needed momentum without which this National Seminar would not have been very constructive.

He added that he wanted to assure everyone that the devotion with which the State Social Audit Units are being developed, will be matched by him and his team of officials to support, reinforce, and improve the social audit process.

6.3 Action Points for MoRD

Based on the presentations and discussions, the following action points have been identified for MoRD:

1) Secretary to write a letter to Chief Secretaries of all States (regarding roll-out of social audit to all rural development programmes, release of PMAY-G, NSAP and FFCG guidelines, action points for States from section 6.4) and to mark a copy to DGP (to ensure security during the social audit process)

2) A Single window system / social audit cell to be set up in MoRD for facilitating social audit of all programmes:

    a. This cell shall transfer funds for social audit of all programmes directly to the SAU (as is the practice for Mahatma Gandhi NREGS currently). The SAU shall facilitate social audit of all programmes at the same time and shall submit a single UC.

    b. This cell should also facilitate social audit of schemes from other ministries.

    c. Creation of a Common Management Information System (MIS) to manage social audit findings and action taken reports

3) Periodic Reviews

   a. The MoRD should collect an action plan to strengthen social audits from each SAU and State (tables given in the next sections highlighting issues identified in the seminar may be used for drafting action plan) and it should follow up to ensure that the action plan is carried out during MTR, PRC and other such fora.

   b. MoRD should conduct periodic meetings to review the social audit findings and action taken reports

4) The Ministry should notify the SA standards as rules.

5) The Ministry should act on the following issues in relation to funds for social audit of Mahatma Gandhi NREGS

   a. Timely release of funds to SAUs

   b. Increase in the percentage of funds for social audit especially for States with less Mahatma Gandhi NREGS expenditure and for States that audit all Gram Panchayats at least once in a year

   c. Allocate separate funds for IEC activity that can be carried out during social audit

   d. Organise a workshop in NIRDPR to improve financial management of SAUs

   e. Revisit the inadmissible expenditure list – need to relax it to allow payment of EPF, insurance, payment to interns and for collaboration with CSOs

6) MoRD is to develop an HR policy to govern SAU staff (SAUs should have sufficient fixed tenure BRPs who will lead a team of VRPs in the GP and other staff necessary to function effectively, make recommendations relating to tenure, EPF, benefits, and insurance, etc.)

7) MoRD should take steps to operationalise concurrent audits through VMCs - The social audit Gram Sabha shall select the VMC members, the SAU shall provide them training and shall assist the VMC in conducting concurrent audits. Honorarium for the VMC members as specified in the AMC may be disbursed through the SAU.

8) Management Information System (MIS)

   a. MoRD should set up a committee with technical experts to review MIS and suggest changes to be made

   b. MoRD should follow up with NIC to address existing issues with MIS, make it user-friendly and provide training on how to navigate it and use it effectively

9) Funds to support the training of resource persons on a continuing basis

10) Issue model guidelines on the action to be taken for different irregularities that get reported by SAU; the States can use this to create their own guidelines.

11) Issue order from the Ministry of Panchayati Raj to the States clearly stating that Social Audit should be incorporated as a compulsory subject in the Capacity Development Programme of the RGSA.

12) MoRD should organize five regional meetings in the five regions (North, South, East, West and North-East) to follow up the issues discussed in this seminar and to review the status of the 'social audit framework' (based on the tables in the next two sections) in that region.

6.4 Action Points for State Government

Based on the presentations and discussions, the following action points have been identified for the State governments:

1) Make SAUs independent (create an exclusive society, set up a Governing Body as per standards, appoint a full-time director, sanction sufficient posts for the SAU to facilitate social audit in all Gram Panchayats every year and provide adequate financial support)
2) Notify the Mahatma Gandhi NREGS grievance redressal rules
3) Ensure that the State Employment Guarantee Council (SEGC) is constituted as per the Mahatma Gandhi NREG Act, that it meets periodically and reviews the social audit findings and the action taken reports
4) Ensure that the SEGC report including the social audit findings and the action taken reports are placed in the legislature every year
5) Create vigilance cells as mandated in the AMC to follow up on the social audit findings
6) Issue notifications relating to the provision of records for social audit and penalties for not doing so
7) Issue guidelines/advisory on action to be taken for different irregularities
8) Issue notification for public hearings at different levels
9) Issue instructions to operationalise section 25 (levy of fines for people who violate provisions of the act)
10) Issue orders mandating the presence of implementation officials, DPC representative in the Gram Sabha and public hearings
11) Provide training and issue orders for implementation officials to upload the action taken reports in the MIS
12) Issue orders to review the social audit findings and action taken reports at different levels periodically
13) Roll out social audit in other rural development programmes
14) Provide adequate security for the smooth conduct of Gram Sabha and public hearings
15) Arrange sensitisation meetings with different stakeholders to create a supportive environment for social audit
16) Assist with management and digitisation of social audit records.

The following table may be used to develop a plan and timeline to complete the action points

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
1	Whether rules relating to redressal of Mahatma Gandhi NREGS grievances have been issued?			
2	Whether SEGC is reviewing the social audit findings and a ction taken reports?			

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
3	Whether the social audit findings and the action taken reports are submitted to the state legislature?			
4	Whether a vigilance cell has been established to look at social audit findings as specified in the AMC?			
5	Whether a notification relating to submission of records for social audit and penalties for not doing so has been issued?			
6	Whether an advisory on the action to be taken for different irregularities has been issued?			
7	Whether a notification regarding public hearings at different levels has been issued?			
8	Whether orders have been issued to operationalize Section 25 of Mahatma Gandhi NREGS?			
9	Whether orders mandating the presence of government officials in the public hearings and gram sabhas have been issued?			
10	Whether the implementation officials are responding to the social audit findings in the MIS?			
11	Whether a mechanism exists for the state government to review the social audit findings and action taken reports on a periodic basis?			

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
12	Whether orders have been issued to facilitate social audit of PMAY-G?			
13	Whether orders have been issued to facilitate social audit of NSAP?			
14	Whether orders have been issued to facilitate social audit of FFCG?			
15	Whether orders have been issued to facilitate social audit of other rural developmentprogrammes?			
16	Whether orders have been issued to facilitate social audit of NFSA?			

The following table may be used by the state government to develop a plan to establish strong and independent social audit units:

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
1	Whether an exclusive society for facilitation of Social Audit has been created?			
2	Whether GB has been constituted & notified as per standards? (no implementation officials, sufficient civil society representatives, chairperson should not be the secretary of department implementing Mahatma Gandhi NREGS)			
3	In case the SAU has an Executive Committee, is it independent? (should not contain any implementation officials)			

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
4	Whether the SAU has Financial Independence? (No approval from implementation official required; no payment to be made by implementation official)			
5	Whether SAU has Operational independence? (no supervision by implementation officials)			
6	Whether a full-time director not from the rural development/ Mahatma Gandhi NREGS implementation department has been appointed?			
7	Whether the transfer/ removal of last director was done as per the auditing standards?			
8	Whether any person from the rural development / Mahatma Gandhi NREGS implementation department is working in the SAU?			
9	Whether there is adequate field staff to facilitate audits in all GPs every year (SRP / DRP / BRP)? Each SA team in the GP should be led by fixed tenure employee who has completed certificate course on social audit			
10	Whether adequate Staff have been appointed at state level (Accounts Officer, MIS, Capacity Building, Documentation etc.)			

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
11	Whether sufficient power has been given to the GB to enable it to function independently? (For instance, the power to sanction new positions?)			
12	Whether the selection of people for all positions in the SAU is done in a transparent and open manner?			
13	Whether the selection criterion for all positions in the SAU is as per the auditing standards and MGNREG Audit of Scheme Rules?			

6.5 Action Points for SAUs

SAUs need to have adequate and trained resource persons, need to cover all GPs in a year, should have a quality assurance programme and ensure that they are transparent and accountable in their work.

Based on the discussions, the core issues that need to be tracked are given in the table below. SAUs can use this to develop an action plan:

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
1	Capacity Building requirements			
2	Per cent of GPs covered and plan for improvement			
3	Is there a lag between the audits conducted and data entered in MIS?			
4	Whether a code of conduct for staff has been created?			
5	Whether a website for SAU has been created? Whether all social audit reports are publicly available?			

S No	Area	Current Status / Issue	Recommendation / Plan	Timeline
6	Whether the Governing body meeting minutes, Executive Committee meeting minutes, Tender documents, annual audited statements etc. is publicly available?			
7	Whether quarterly reports (as per MoRD specified format) are sent to PAG?			
8	Whether an annual report is being prepared and shared with SEGC, PAG, State government and MoRD?			
9	Whether a mechanism has been created to receive and process complaints against SAU staff and SA process?			
10	Whether a quality assurance protocol is in place (including monitoring through MIS, surprise field visits, study of randomly selected social audit reports)?			
11	Whether test audits are conducted?			
12	Social Audit of PMAY-G			
13	Social Audit of NSAP			
14	Social Audit of FFCG			
15	Social Audit of other RD programmes			
16	Social Audit of NFSA			
17	Independent evaluation of the SAU by a reputed institution			

6.6 Action Points for NIRDPR

Based on the presentations and discussions, the following action points have been identified for NIRDPR:

1) A training programme for senior accounts staff in SAU
2) Trainer of Trainers for social audit of PMAY-G and NSAP
3) Support capacity building requirements for SAU personnel (30-day certificate programme and VRP training to states that require it)
4) ToTs for MIS training to all resource persons
5) Add PMAY-G, NSAP and MIS material to the 30-day certification programme
6) Meeting for SAU Directors and senior staff to share best practices and discuss issues once in every six months
7) Develop a tool that can be used to assess and measure the performance of social audits in a State. This may be used to compare different States and rank them.

Annexure A: Agenda for the National Seminar

Time	Theme	Speakers
	1st Day	
9.00 - 10.30	Registration	Programme Team
10.30 - 10.35	Lighting the lamp and felicitation of dignitaries	Dignitaries on Dias
10:35 - 10:37	Welcome address	JS(RE), MoRD
10:37- 10:47	Opening remarks & background to seminar	AS &FA, MoRD
10:47- 10:57	Status of Social Audits in different States	DG, NIRD & PR
10:57-11:07	Key note address	Secretary, MoRD
11:07-11:12	Release of PMAY-G guidelines, NSAP guidelines, FFCG Audit guidelines and 'Status of Social Audits in India' Report)	C&AG Hon'ble MoS (RD)
11:12- 11:22	Address	Hon'ble MoS (RD)
11:22-11:32	Address	C&AG
11:32-11:35	Vote of thanks	Director(MGNREGA)
11.35 – 12.00	Tea	
12.00 – 12.15	Social Accountability: Best practices across the world	AS (RE)
12.15 – 12:30	PMAY-G Social Audit Guidelines	AS (RH)
12:30 – 12:45	NSAP Social Audit Guidelines &Disha	EA (NSAP)
12:45-13:00	Role of SHGs in Social Audit JS (RL)	
13:00-13:15	Presentation on FFCG Social Audit	JS (MoPR)
13.15 – 14.15	Lunch	
14.15 – 14:35	Independence of SAU, Transparency & Accountability of SAU, Social Audit Process, Vigilance Mechanism and Follow-up Action	Director, Telangana SAU
14:35-14:55	Best Practices in Social Audit, Steps to strengthen SAUs, Roll-out of social audit to other programmes.	Director, UP SAU
14:55-15:15	The Meghalaya Community Participation and Public Services Social Audit Act, 2017 Department, Meghalaya	Secretary & Commissioner, RD
15:15-15:35	Social Audit Process, Public Hearings, Advisory on Actions, Social Audit of other schemes, Concurrent Audit	Director, Jharkhand SAU
15:35-15:55	Human Resources Management, Financial Management, Quality Assurance and improvement	Director, Andhra Pradesh SAU
15:55-16:15	Social Audit MIS Reports	NIRD & PR

Time	Theme	Speakers
16.15 – 16.30	Tea	
16:30-16:35	Briefing to the groups	AS & FA, MoRD
16:35 onwards	Group 1: Strengthening SAUs, roll-out of social audit to other programmes (Andhra Pradesh, Karnataka, Maharashtra, Meghalaya, Uttarakhand, Nagaland, Arunachal Pradesh)	1. Dr. C. Dheeraja, Asso. Prof 2. Shri Ashish Gupta
	Group 2: Human Resources Management, Financial Management, concurrent audit, IEC (Telangana, Madhya Pradesh, West Bengal, Himachal Pradesh, Gujarat, Tripura, Rajasthan)	1. Shri Dharmvir Jha, Director (MGNREGA) 2. Dr. Srinivas Sajja, Asst.Prof 3. Ms. Ruchi Sinha
	Group 3: SA Process, MIS, Report Preparation, Monitoring MGNREGS processes (Jharkhand, Sikkim, Uttar Pradesh, Assam, Bihar, Manipur, Haryana)	1. Shri R.P. Singh, Director (MGNREGA) 2. Shri Karuna M., Consultant, NIRDPR 3. Ms. RanjuTulsiPurty
	Group 4: Follow-up action – Public Hearings, grievance redressal, Vigilance mechanism, time-bound action (Tamil Nadu, Chattisgarh, Odisha, Kerala, Punjab, Mizoram, Mizoram, J&K)	1. Shri Yashpal, Deputy Secretary (MGNREGA) 2. Dr.Rajesh K.Sinha, Asst.Prof 3. Ms. Shruti Singh
7:30 pm onwards	Dinner for Group Discussion participants	Atrium, VigyanBhawan
2nd Day		
09.30 – 11.30	Group Work	
11.30 – 11.45	Tea	
11.45 – 12:15	Group-1 Presentations	Sub-group Moderators
12:15-12:45	Group-2 Presentations	
12:45-13:15	Group-3 Presentations	Sub-group Moderators
13.15 – 14.15	Lunch	
14:15-14:45	Group-4 Presentations	
14.45 – 16.15	Open Session and Sum-up	Moderated by AS & FA
16.15 – 16.30	Tea	
16.30 – 17.25	Way forward and Action Points for different stakeholders (MoRD, NIC, State Government, State Implementation Agencies, SAUs, NIRD & PR)	Secretary, MoRD
17.25 – 17.30	Vote of Thanks	Director(MGNREGA)

Annexure B: List of participants in the National Seminar

List of attendees from MoRD & MoPR

S. No.	Name of the Division	Name of the officer with Designation
1	O/o MoRD	Shri Arun Kumar OSD to MoRD
		PS to MoRD
2	O/o Minister of State (RD)	Hon'ble MoS(RD)
		PS to MoS(RD)
3	O/o Secretary (RD)	Shri Amarjeet Sinha, Secretary (RD)
4	O/o Additional Secretary	Shri Sanjeev Kumar, AS & FA
5	O/o NIRDPR	Dr. W. R. Reddy, DG, NIRDPR
6	Rural Housing	Shri Prashant Kumar, AS (A&C/RH)
7	MGNREGA	Shri Kamran Rizvi, AS (MGNREGA/RURBAN/SAGY/IT)
8	Monitoring	Dr. Seema Gaur, Chief Economic Advisor
9	Monitoring	Smt. RatnaAnjanJana, AdditionalDirectorGeneral(Stats)
10	NRLM	Ms. Leena Johri, JS(RL-I)
11	NRLM	Smt. Nita Kejrewal, Joint Secretary (RL-II)
12	Policy (PPM)	Dr. Biswajit Banerjee, Joint Secretary (PPM)
13	NSAP	Dr. N. Srinivasa Rao, Economic Advisor
14	MoPR	Shri Sanjeeb Kumar Patjoshi, JS (MoPR)
15	PMAY-G	Shri Gaya Prasad , DDG
16	O/o CCA	Shri Ajay Shankar Singh, CCA
17	MoRD	Shri S. S. Modi, Deputy Secretary
18	MoRD	Dr. Manik Chandra Pandit, Deputy Secretary
19	MGNREGA	Shri Raghavendra Pratap Singh, Director
20	MGNREGA	Shri Dharmvir Jha, Director
21	MGNREGA	Shri Yash Pal, Deputy Secretary
22	MoRD	Shri A. K. Sumbly, Consultant
23	MoRD	Ms. Shruti Singh, Consultant
24	MoRD	Shri Ashish Gupta, Consultant
25	MoRD	Ms. Ruchi Sinha, Consultant
26	MoRD	Ms. Ranju Tulsi Purty, Consultant
27	Rural Housing	Shri M. Rama Krishna, Under Secretary
28	MoRD	Shri V. P. Prafuli, Under Secretary
29	NRLM	Ms. Kavita Maria, Mission Manger
30	MoPR	Shri M. Ram Krishna, Under Secretary
31	MoPR	Shri Tara Chandar, Under Secretary

S. No.	Name of the Division	Name of the officer with Designation
32	MoPR	Shri G. S. Krishnan, Under Secretary
33	MoPR	Shri Sonu Kumar, Under Secretary
34	MoPR	Shri Jintendra, Under Secretary
35	MoPR	Shri Manish Kumar, Under Secretary
36	MoPR	Ms. Rani, Under Secretary
37	MoPR	Shri Mrityunjay Kumar, ASO
38	MoPR	Shri Subodh, Consultant
39	MoPR	Shri A. K. Tiwary, Consultant
40	Rural Housing	Ms. Adrija Ajeya, Consultant
41	MoRD	Shri Samakam Yadav, ASO
42	MoRD	Shri Kapil Meena, SO
43	MoRD	Shri Rahul Tripathi
44	MoRD	Shri Ashok Kumar Yadav, ASO
45	MoRD	Shri Ashok, DEO

List of Participants from NIRDPR

S. No.	Name of the Participants	Designations
1	Dr. C. Dheeraja	Associate Professor & Head, NIRDPR
2	Dr. Srinivas Sajja	Assistant Professor, NIRDPR
3	Dr. Rajesh Sinha	Associate Professor, NIRDPR
4	Karuna. M	Consultant, NIRDPR
5	Shahameed Ali	Research Assistant, NIRDPR
6	Nandini. D	Consultant, NIRDPR

List of officials from States and UTs

Sl. No.	State Name	Name	Designation
1	Andhra Pradesh	Sriramulu. P	State Nodal Officer, PMAY-G
2	Arunachal Pradesh	Shri Chera Sanjiv	Joint Director (RD)
3	Arunachal Pradesh	Smt. Sang Drome	EO
4	Arunachal Pradesh	Shri Temo Rehbi	State Nodal officer (MIS)
5	Arunachal Pradesh	S. Roy Chowdary	DD (OSD)
6	Assam	Shri Ramen Chandra Malakar	Joint Secretary (P & RD)
7	Bihar	Mrs. Kanak Bala	Asst. Secretary cum Advisor
8	Bihar	Shri KawalTanuj	Asst. Secretary cum Director
9	Chhattisgarh	Shri M S Naag	Joint Commissioner

Sl. No.	State Name	Name	Designation
10	Chhattisgarh	Seema Mishra	Deputy Commissioner
11	Goa	Shri PhiloaenoPerzar	DRDO (S) Goa
12	Goa	Shri Shankar B Goankar	Goa
13	Gujarat	Shri N S Yadav	Addl. Commissioner (MGNREGA)
14	Haryana	Shri Hardeep Singh	Commissioner (MGNREGA)
15	Haryana	Shri Mokesh Vohra	Account officer, SAU
16	Jammu & Kashmir	Mrs. Sheetal Nanda	Secretary, RD
17	Jharkhand	Kala Nath	Nodal Officer, Bokaro (Jharkhand)
18	Jharkhand	Roshan. P. Pingua	SR and CE Expert, PMAY-G Jharkhand
19	Jharkhand	Pawan Kumar	Trainer PMAY-G, Jharkhand
20	Jharkhand	Shri Manish Kumar	Addl. MGNREGA Commissioner
21	Jharkhand	Mohd Aslam	State Coordinator (MGNREGA)
22	Karnataka	Shrinivas HM	COO RD & PR
23	Kerala	Shri L. P. Chither	MGNREGS Additional Mission Director
24	Kerala	Shri N. Paomakumar	Commissioner RD
25	Lakshadweep	Salinder Singh	PRO Lakshadweep
26	Madhya Pradesh	Shri Aditya Singh	CEO, District Panchayat Hoshangabad
27	Madhya Pradesh	Shri Arun Kumar Vishwakarma	CEO, District Panchayat, Siroh
28	Madhya Pradesh	Shilpa Gupta	Commissioner (MGNREGS)
29	Maharashtra	Shri Prabhakar Hedau	Joint Commissioner (MGNREGS)
30	Maharashtra	Neelam Venkatachalam	DeputyDirectorDSW,Maharashtra
31	Maharashtra	Santosh Kawde	Deputy Director
32	Maharashtra	S. R. Malpani	Sec. Engg (PMAYG)
33	Meghalaya	Shri D. C. K. Sangma	Research Fellow, State Rural Employment Society
34	Meghalaya	Shri N. Sawkmie	Statistical Officer, Directorate of CommunityandRuralDevelopment
35	Mizoram	Shri C. C. Lalchhungkima	Deputy Sec. RD
36	Puducherry	Shri Ashok Kumar	Secretary, RD
37	Puducherry	Shri Mohan Kumar	Addl. State Coordinator
38	Punjab	Shri Navneet Joshi	BDO, Mohali
39	Punjab	Ms Tanu Kashyap	Commissioner (MGNREGA)
40	Punjab	Shri Vikas	State Nodal Officer MGNREGA
41	Rajasthan	Shri P. C. Kishan	Commissioner

Sl. No.	State Name	Name	Designation
42	Rajasthan	Shri Suresh Gupta	AdditionalDirectorSJEDRajasthan
43	Rajasthan	P. C. Khare	Assit. Engg. PHED, MP
44	Rajasthan	Om Prakash Choudhary	Evaluation Officer (Rajasthan)
45	Rajasthan	Pankaj Baiswa	Jr. Engineer, Rajasthan
46	Sikkim	T Shering. N. Teogh	Under Secretary MGNREGA, RD
47	Tamil Nadu	Ms. Muthumeenal	Addl. Director
48	Tamil Nadu	Ms. Pinki Jovel	Special Secretary
49	Tamil Nadu	Shri S. Ilangu	Deputy Commissioner Schemes, Chennai
50	Telangana	Dr. S. J. Asha, IFS	Special Commissioner (RD)
51	Tripura	Shri Rupan Dev Verma	Additional Commissioner (RD)
52	Uttar Pradesh	Shri K. RavinderNaik	Secretary and Commissioner (RD)
53	Uttarakhand	Shri B. Bhandari	Asst. Engg. MGNREGA State Cell, Dehradun
54	Uttarakhand	Shri Aslam	Project Coordinator State MGNREGA Cell

List of Participants from Social Audit Units

ANDHRA PRADESH

S. No.	Name of the Participants	Designations
1	G. Srikanth	Director, SSAAT
2	K. Asha Latha	Programme Manager (CB)
3	K. Durga Bhavani	DRP
4	N.Sunil Kumar	Programme Manager
5	M. Nagarjuna	SRP
6	M.Thirupathi	SRP
7	N.Peddaiah	DRP
8	Y. Gowrayya	State Team Monitor

ARUNACHAL PRADESH

S. No.	Name of the Participants	Designations
1	Maryir Bagra	Social Audit Expert

ASSAM

S. No.	Name of the Participants	Designations
1	Bikash Das	Sr.FAO ASSA
2	Bipul Kanti Dhar	District Resource Person
3	Ditimoni Pegu	Director, ASSA
4	Tonima Das	Block Resource Person

BIHAR

S. No.	Name of the Participants	Designations
1	Dadan Ram	SRP
2	Raju Kumar	DRP
3	Sandeep Kumar	DRP
4	Hari Shankar Singh	ADSS
5	Kanak Bala	Advisor
6	Shailendra Kumar	DRP

CHHATTISGARH

S. No.	Name of the Participants	Designations
1	Kiran Pradhan	District Social Audit Facilitator
2	Ku. Jyoti Ojha	District Social Audit Facilitator
3	Lata Markande	VRP
4	Meher Gadekar	Director CG SAU
5	Saurab Sharma	Division Social Audit Manager
6	Vinod Sahu	Block Social Audit Facilitator
7	Yogeshwar Nirmalkar	Block Social Audit Facilitator
8	Seema Mishra	

GUJARAT

S. No.	Name of the Participants	Designations
1	Amit Parmar	SRP
2	Jitendra Singh Revar	BRP
3	Ranabhai Bhammar	DRP

HARYANA

S. No.	Name of the Participants	Designations
1	Karan Singh	ABPO FBD
2	Deepak Kumar	BDPOF
3	Gaj Raj Singh	Gram Sachiv

HIMACHAL PRADESH

S. No.	Name of the Participants	Designations
1	Kamalesh Kumar	SRP
2	Promila Dhimen	GPRP
3	Kewal Kumar	DRP
4	Kewal Sharma	Director, SSAAT
5	Monika Devi	DRP
6	Rajinder Kumar	VRP

HIMACHAL PRADESH

S. No.	Name of the Participants	Designations
7	Vishal Anand	SRP
8	Gromila Dhimam	GPRP

JAMMU AND KASHMIR

S. No.	Name of the Participants	Designations
1	Bansi Lal	DRP
2	Hilal Ahmed	DRP
3	Mohan Lal	DRP
4	Sareer Ahmed	DRP

JHARKHAND

S. No.	Name of the Participants	Designations
1	Ashrita Tirkey	DRP
2	Gurjeet Singh	Director/State Coordinator
3	Nabanita Das Mishra	(S.A.S) HR
4	Robert Anthony	(S.A.S) C.B
5	Sunita Soren	BRP
6	Sushila Soni	S.H.G/VRP
7	Ujjwal Pahurkar	S.D.S
8	Kalanath	Nodal Officer
9	Roshan. P	PMAY (G)
10	Pavan Kumar	PMAY (G)

KARNATAKA

S. No.	Name of the Participants	Designations
1	Keshavmurthy	SRP
2	Lochana. B	SRP
3	Mayappa	DRP
4	Narsa Reddy	SRP
5	Pashamiya	DRP
6	K. Kemp Gouda	Joint Director
7	Shrinivas H.M	COO,RD&PR

KERALA

S. No.	Name of the Participants	Designations
1	Abey George	Director
2	Abdul Jabbar.K.P	DRP
3	E. Sreekumar	Social Development Specialist

KERALA

S. No.	Name of the Participants	Designations
4	K.C. Anima	DRP
5	M. Shyma	BRP
6	P. Sreenivasan	SRP

MADHYA PRADESH

S. No.	Name of the Participants	Designations
1	Anita Vatsalya	Deputy Commissioner
2	Anurag Verma	Director
3	Ashish Pandey	BRP
4	Kapil Jain	DRP
5	Manoj Kumar Tiwari	SRP
6	Pankaj Dale	DRP
7	Prerna Sharma	APRO

MAHARASHTRA

S. No.	Name of the Participants	Designations
1	Anjali Kanitkar	Director
2	Ashok Chavan	DRP
3	Rahul Jogdand	DRP
4	Anil Sonavane	SRP
5	Mohan Ghangle	DRP
6	Pravin Ingle	DRP
7	Vaibhav Watane	DRP
8	Santhosh Kaware	Dy Director, SMURH
9	S.R.M Malpant	Secretary

MANIPUR

S. No.	Name of the Participants	Designations
1	A. Joy Sharma	DRP, MSAA, Manipur
2	Megha Chandra Singh	SRP
3	Pancha Kuamr Singh	DRP
4	Lugamis	DRP

MEGHALAYA

S. No.	Name of the Participants	Designations
1	Aitinora Myrthong	Social Development Consultant
2	Bhalang Dhar, IAS(Retd)	Director
3	Novaleen Kharmaw	DRP

MIZORAM

S. No.	Name of the Participants	Designations
1	Benjamin. Z. Renthlei	AssistantDirector/StateCoordinator/SocialAuditExpert
2	F. Lalremruata	District Resource Person
3	H. Lalhruaitlunga	District Resource Person
4	Lalhruaitluangi Sailo	District Resource Person
5	R.K. Lalrinfeli	District Resource Person
6	V. Lalduhzuala	Director

NAGALAND

S. No.	Name of the Participants	Designations
1	Imlirenla	SRP
2	Loluvole Thakro	DRP
3	Risulhu Rakho	DRP
4	Vipo Keyho	SRP
5	Rukuvoto Ringh	Superintend, NSAP
6	K.Atoli Sema	Director
7	James Ezung	CDPO, NSAP

ODISHA

S. No.	Name of the Participants	Designations
1	Anil Kumar Mahoran	DSA, Koraput
2	Barsha Harpal	DSA, Bolangir
3	Binay Kishore Dash	Director- OSSAAT
4	Puspanjali Sabat	SAE-OSSAAT
5	Sukant Kumar Mahapatra	SAE-OSSAAT
6	Gopal Meher	BSA
7	Sanjukta Jena	VRP

PUNJAB

S. No.	Name of the Participants	Designations
1	Gurjant Singh	SRP
2	H.L. Behl	Director
3	Kamjit Singh	SRP
4	Mandip Kaur	DRP
5	Narindra Singh	SRP
6	Rajvant Kaur	VRP
7	Ranjit Singh	BRP
8	G.S Mani	Deputy Director Social Security

RAJASTHAN

S. No.	Name of the Participants	Designations
1	Ashok Kumar Mahavar	BRP
2	Birmaram Bhat	BRP
3	Kamal Kumar Ladna	VRP
4	Kuldeep Kumar Maandhaniya	BRP
5	Narendra Singh Chauhan	VRP
6	Ramavtar Sharma	Director
7	Om Prakash Chowdary	Evaluation Officer
8	Pankaj Baiswa	Jr. Accountant

SIKKIM

S. No.	Name of the Participants	Designations
1	Ashok Sharma	SRP
2	B.B. Rai	Director
3	Bishnu Prasad Pokhrel	DRP
4	Kusum Tamang	SRP
5	Sawan Rai	SRP
6	Tina Rai	SRP

TAMIL NADU

S. No.	Name of the Participants	Designations
1	M. Kanson	BRP
2	E. Ramachandrian	BRP
3	G. Rajaram	DRP
4	S. Pownraj	BRP
5	S. P Balaji	State Level Monitor
6	T. Kalanidhi	BRP
7	V. Sukmar	State Level Monitor
8	V. R. Veerabathiram	Joint Director

TELANGANA

S. No.	Name of the Participants	Designations
1	G. Susheela	BRP
2	K. Dutta	STM
3	M. Ashok Kumar	PM
4	Rajula Anusha	VRP
5	Surendra Babu	DRP
6	Sowmya Kidambi	Director, SSAAT
7	Usha Rani	Dy Director

TRIPURA

S. No.	Name of the Participants	Designations
1	Anju Mog	BRP
2	Asudeb Das	Director
3	Debasish Dey	DRP
4	Nely Debbarma	DRP
5	R. Debbartha	CE,RD (MGNREGA)

UTTAR PRADESH

S. No.	Name of the Participants	Designations
1	M.P. Singh	Consultant, Social Audit
2	Amit Kr. Srivastava	Programmer, Social Audit
3	Anit Kumar	BSAC
4	Jaihind Yada	DSAC, Azamgarh
5	Mohd Rashid	DSAC (Incharge)
6	Rekha Gupta	Director SAU
7	Udai Raj Yadav	Consultant, Social Audit

UTTARAKHAND

S. No.	Name of the Participants	Designations
1	Chandrasekhar Joshi	DRP
2	Anand Swaroop	Director
3	Ankush Rana	VRP
4	Manoj Garola	State Coordinator- SAE
5	Mohit Singh	VRP
6	Sunil Kumar	BRP
7	B. S. Bhandani	Assistant Engineer

WEST BENGAL

S. No.	Name of the Participants	Designations
1	Anjana Chatterjee	Social Development Specialist
2	Rakhi Dutta	Social Audit Expert
3	Ruchira Raha	Social Audit Expert

Attendees from Media

S. No.	Name of the Participants	Designations
1	Santosh Kumar	R & D
2	Satish	Divya Delhi
3	Bhushan	ANI
4	Jagdish Chandra	ANI

Attendees from Media

S. No.	Name of the Participants	Designations
5	Pushkar Vyas	Photo Journalist, Photo Division
6	Ancy Yadav	DD News
7	RB Chaudhary	SCR Pio Post
8	Anuj Yadav	DD News
9	S. P. Dubey	DD News
10	Hrishikesh	Citizen First
11	Sunil Mishra	NMOI
12	Bilal Ahmad	Indinon
13	Ashok Goud	News Make in India
14	Vishal Kumar	NAT News
15	Anubhav Singh	PIB
16	Samayak Pandey	The Print
17	Narshingh Dev	Zee TV
18	Arun Kumar Singh	Universal
19	B. S. Rawat	-
20	Suneel Kumar	Camera man DD News
21	Udai Negi	-
22	Pradip Kumar	BE (English Daily)
23	Jatin Thakur	PTI
24	Bhupendra Soni	Zee News

Annexure C: Questions / Discussion Topics for the Four Groups

Each group may use the enclosed questions/topics to discuss and reflect.

Group I: Strengthening SAUs, the roll-out of social audit to other programmes

1) The SAU should be independent. What does this mean?
2) The auditing standards, AMC specify that implementation officials should not be involved in the selection of resource persons, should not supervise resource persons, and should not be part of GB/EC. However, this is not happening in many SAUs today. Does the involvement of implementation officials weaken the social audit unit? If yes, how? How can this be avoided?
3) How should the GB/EC be structured? How to ensure that the GB/EC meets often?
4) In many States, the Chief Secretary is the chairperson of the GB? As the CS is a very busy person, s/he is not able to give time for GB meetings and hence the meetings do not happen in many places? Is it a good idea to have the CS heading the GB? Ideally, who should head it?
5) Some States have an Executive Committee that makes decisions relating to implementation of the plan approved by the Governing Body. Is this a good idea or is it better for just the Governing Body to meet four times in a year?
6) What powers should the GB/EC have? Should it have the power to sanction new positions for the SAU?
7) How to ensure that the SAU has adequate personnel?
8) How to select a Director who will be independent?
9) What powers should the Director have? Who should s/he report to for operational decisions?
10) How to create a supportive climate for social audit in the State?
11) What infrastructure is required? For the State office? Should SAU have district and block offices?
12) What support is required from implementation agencies? (Giving records on time, attending Gram Sabha and public hearing, taking prompt action on findings and informing SAU, etc.)
13) What support is required from State government? (Notification of rules for giving records on time and penalties for not doing so, specification of penalties for different irregularities, funds for maintenance and administrative expenses, regular review of findings and action taken reports, etc.)
14) What support is required from MoRD?
15) How to collaborate with CSOs, PAG, Local Fund Audit, Ombudsmen and other stakeholders?
16) How should the social audit of other programmes be rolled out?
    a. Capacity Building requirements
    b. Personnel Requirements
    c. Funding requirements
    d. Timeline and scale
    e. Roll-out process details
17) Quality Control
    a. What should the code of conduct be?
    b. How to ensure that there are no violations of code of conduct among the resource persons?
    c. How to ensure that there is no collusion?

d. Test Audits – How many or what per cent of GPs to be covered? Who should do this, what action to be taken based on test audits?

e. How should the evaluation of social audit reports be done?

f. What are some internal monitoring processes/tools?

18) SAU should be fully transparent and accountable. It should do the following mandatorily. What support and resources does it require to fulfill these?

a. Independent website should be created

b. Compliance with Section 4 of RTI – GB/EC meeting minutes, annual reports, audited financial statements, audit calendar, social audit reports, annual plan, annual budget, details related to procurement and hiring should all be publicly available

c. Reporting requirements – SAU should send periodic reports to PAG, State government, MoRD and SEGC. It should prepare an annual report and summary reports detailing commonly seen irregularities and recommendations

d. It should have transparent procurement and hiring policies

e. It should have a grievance redressal mechanism

f. It should have a mechanism to receive and process complaints against SAU personnel

g. It should get periodic external evaluation done.

19) The MGNREG Audit of Scheme Rules says that SEGC should monitor the findings and action taken report and submit a report to the State legislature. But this is not happening in many States. Why? Is the SEGC not active or does the SAU not prepare an annual report? How to ensure that this happens?

Group II: Human Resources Management, Financial Management, Concurrent Audit

Human Resource Management

1) Recruitment and Management

a. How to select resource persons for SAUs? What qualities to look at?

b. What is the trade-off between having empaneled staff vs fixed tenure staff?

c. How to hire fixed tenure employees when there is resistance from finance department?

d. What paths should be provided for career advancement for resource persons?

e. What welfare measures (provident fund, health insurance, accident insurance, leave) should be provided to resource persons?

f. How long should the fixed tenure contracts be? Should resource persons be encouraged to look for positions outside or can they continue for as long as they are interested?

g. On what parameters should resource persons be evaluated?

h. Should SAUs do an annual performance review before renewing contract?

i. How to manage disaffection and boredom afflicting people with long years of experience?

2) BRPs, DRPs, SRPs

a. How many field resource persons should be there? For big States / small States?

b. What should the minimum qualification be?

c. Many SAUs do not have BRPs? What can be done to encourage them to recruit BRPs who should be key person facilitating the audit in a Gram Panchayat along with few VRPs

d. Many States have very few State staff to prepare reports, monitor audits and do capacity building, etc.

3) State Staff
   a. How many State staff should be there?
   b. Many SAUs have very few positions for critical work – Accounts Management, Capacity Building, MIS, Documentation and Technical team, etc. How can they be encouraged to recruit adequate State staff?
   c. Should SAU have a technical team that will provide support/follow up for the field teams?

4) VRPs
   a. How to do VRP selection and training? VRP empanelment or ad-hoc selection and training?
   b. What should be the minimum qualification of VRPs be?
   c. Should SAU have fewer VRPs who facilitate many audits or have many VRPs who facilitate few audits?
   d. Should VRPs be from only among SHG women or can they also be from among youth from worker families?
   e. Should VRPs be promoted to BRP, DRP positions or should Promotion of VRPs to senior positions vs hiring them from open market
   f. Should a minimum wage be fixed for VRPs? What should it be?

5) Having student interns is good practice worth following. How to ensure that this happens regularly?

6) Should MoRD specify a pay band for resource persons? How much should it be?

7) Audit requirements vs Personnel needs
   a. How to balance needs of resource persons vs audit requirements? For instance employees wish to stay in one place but they will have to be rotated to other blocks and districts to prevent bias, loyalty or corruption
   b. Resource persons staying in the Panchayats during the audit period will lead to better audit quality? But many are not willing to. Will resource persons from rural areas have less resistance to this? Will giving additional incentives make people stay in the villages? How do some of the States manage to do this?

8) Capacity Building
   a. How often should training and Capacity Building be done and in what areas?
   b. Will exchange visits be helpful? Can resource persons from one State be asked to facilitate social audit in another State to learn and share best practices?
   c. Should MoRD continue to support one month certificate programme for new recruits on an ongoing basis?
   d. Should MoRD continue to support VRP training programmes?

9) How to ensure that the social audit resource persons are drawn from a diverse background (women and persons from different communities)?

10) Do SAUs require an HRMS? Should NIC build it or can CGG (which built it for Telangana and AP) be asked to customise it for other States?

Financial Management

1) How to ensure independence from implementing agency with respect to finances? How to ensure that the approval of implementation officials is not required for either payment to resource persons or other social audit expenditure?

2) Receipt of funds
   a. What are the problems with receiving money through the treasury? How may they be addressed?
   b. What are the problems faced by SAU in submitting UC, providing clarification and receiving the next installment on time? Do Accounts management personnel require any training on managing this process?
   c. What changes should be made to the funding process to ensure that SAUs receive the money on time?

3) Accounts Management
   a. How many staff is required to manage the accounts?
   b. For the senior accounts officer, should a government official be deputed or can the person be hired on contract?

4) Efficient use of funds
   a. How to facilitate audits in a cost-effective manner?
   b. How do some States such as Andhra Pradesh manage to do audits in all Gram Panchayats (100 per cent worker and worksite verification, but spend less than 0.30 per cent of the expenditure amount?)

5) Quantum of funds - Is 0.5 per cent adequate for SAUs especially for States doing audits in all Panchayats? Is there a need to revisit this? For all States or only the small States?

6) Inadmissible List
   a. How to address issues with inadmissible items? What requests may be made to MoRD?
   b. Can State provide additional support especially for the inadmissible expenses and for the administrative expenditure? How to get this?

7) Can payments be made to resource persons through Electronic fund management systems (direct bank transfer) – to ensure timely payments, prevent fake payments, keep track of who is doing audit and how often.

8) In some States, the Panchayats bear some of the cost of the audits, like installing shamiana, providing microphone for the Gram Sabha, providing water and snacks for the participants, publicity for the Gram Sabha. Is this ok? Should Panchayats be reimbursed for this? If yes, should SAU do it or should the State government / PanchayatiRaj Department do this?

9) Should there be a limit on the amount of money (as a per cent of MGNREGS expenditure in that Panchayat – say one per cent) that is spent to facilitate audit in a Gram Panchayat?

10) Funds from different schemes
   a. How much funds will be required when audits of multiple schemes are done?
   b. How should the funds be transferred to the SAU? From MoRD through state treasury, from MoRD to SAUs directly or from State governments?

c. When audits of multiple programmes are done, how should fund management be done? Each scheme will request for separate UC and say money should be spent only on that scheme. What arrangements can be made at MoRD level to alleviate this problem?

11) Is there a requirement for some financial management system?

Concurrent Audit

How can SAU facilitate concurrent audit after the social audit? (SA team can help Gram Sabha to select Vigilance and Monitoring Committee (VMC) members during the social audit Gram Sabha, they could do some capacity building for the VMC members and mentor them periodically, find out whether the issues raised in the social audit Gram Sabha have been rectified, etc.)

Can the VMC members be paid on a regular basis? Should VMC members be from among SHG members? Should they be from same village or from a neighbouring village?

Information, Education Communication (IEC)

How can SAU be involved in doing IEC work? Can they be provided extra funds from the administrative funds for this?

Group III: Social Audit Process, MIS, Reporting, Monitoring Mahatma GNREGS processes

1) Planning
   a. Trade-offs of doing audits once vs twice in a year
   b. If a subset of Panchayats are done, how to select them?
   c. The Facilitation team size and the # of days of audit should depend on the expenditure, number of hamlets, etc. How to ensure this? Can the amount spent of social audit be a fraction of the expenditure in that Panchayat?
   d. VRP selection (ad-hoc vs empaneled) and Training
   e. Most people are available at home only in the early morning and evening but in most States the social auditors work during the day and do not stay at the Panchayats. How can verification be done well in this situation? Should people who are willing to stay in the village be selected? Should incentives be provided for people who stay in the village?
2) What are the effective methods of informing people about the social audit and inviting them to participate?
3) How to ensure that information is shared with people? Public address system in cycle/auto, through mobile phone, through wall paintings, through posters and rallies, etc.
4) What tools can be used for social mobilisation?
5) Verification
   a. How to plan the audit so that maximum number of people are met and works are verified?
   b. How to ensure that verification of worksites is done in the presence of workers, mates and PRI representatives
   c. How to detect collusion (worker does not work but says that she worked when questioned), detect machine work, detect work done through contractors?
   d. Collection of grievances and giving receipts
   e. How to reach out to the last people (most poor or most vulnerable) in the Panchayat?

6) How to standardise reports so that it is easy to create and to process by people and officials?

7) How to create a safe environment for social audit? How to ensure that people do not get penalised for testifying?

8) Gram Sabha
   a. How to ensure that people, implementation officials and independent observers come to the Gram Sabha?
   b. Who will write the meeting minutes?
   c. Should videography be done? If yes, how to minimise the cost for this?
   d. How to select the VMC members?
   e. How to present the report in an interesting manner in the Gram Sabha?
   f. What sort of capacity building programmes are required to help the facilitators organise well attended Gram Sabhas?

9) Report dissemination
   a. Sharing report with GP, BDO, DPC, SAU and others (library, SHG federation)
   b. Should summary reports be presented to DPC, State Commissioner and others?

Required MIS changes

1) What capacity building related to MIS is required?

2) Usability – What are the issues relating to usability which need to be improved?
   a. Speed, session time out, error messages and offline input
   b. Fields that need to be made non-mandatory
   c. Availability of workbook (copy of the data entry screens which can be filled on paper immediately after the audit and which can be used to enter the data in the MIS later)

3) What MIS changes are required?
   a. What are the bugs that are there in the current system?
   b. Payment to VRPs should be made through EFMS
   c. Ability to upload pdf files/photos of documents
   d. Ability to upload bigger size photos; ability to upload short audio and video clips should be allowed

4) What input format changes are required?

5) What sort of exception reports/alerts are required?

6) Is there a need for tab based application for social audit?

7) Do SAUs have need for other applications?

8) Any language requirements

MGNREGS processes that can be facilitated during social audit

1) Conducting Rozgar Diwas

2) Filling of work application forms (Kaam Maango Abhiyan)

3) Collect applications for individual assets, job cards, etc.

4) Selection of poorest families for individual assets

5) Identification of critical works that needs to be taken up / added to the shelf of projects

6) Collection of grievances and redressal of some grievances

7) Visits to ongoing worksites to see whether NMR is maintained in the worksite, whether the workers are present, whether there is a worksite board, etc.

8) Checking whether specified processes are being followed – GPDP, planning Gram Sabhas and labour budget process

Group IV: Follow Up - Jan Sunwai, Time-bound action, Grievance redressal, Vigilance mechanism

1) Guidelines / Advisory for action to be taken on different irregularities. Currently, Andhra Pradesh, Telangana, Jharkhand and Uttarakhand have it but others do not. Should this be decided at MoRD level or should each State come with these guidelines?

2) What action should be taken for non-submission of records for social audit?

3) The schedule says that block level public hearings are mandatory. But it's not happening in many States? Why? How to make this happen?

4) How to ensure public hearings at district and State level? What should be the protocol? Who will be part of the public hearing panels?

5) State and District Vigilance Cells as specified in the AMC. Currently, only AP and Telangana have it. How can this be made operational in other States?

6) How to ensure that senior officials conduct periodic reviews of findings and action taken?

7) Should MoRD review the social audit findings and action taken in a periodic manner? How often should this happen?

8) How to ensure that there is time-bound action on the grievances registered during the social audit?

9) While recovery of money has happened in a few states, there is no corresponding disciplinary action against the person responsible for the irregularity. How to ensure that this happens?

10) Can fines under section 25 be operationalised in all States (fine up to Rs 1,000) – This will have a deterrent effect and at the same time, it is not a serious black mark against the employee

11) Can the SAU prepare periodic summary reports for the State and district officials? Will this ensure that action gets taken on the finding?

12) ATR Review Protocol
    a. How does the SAU ensure that a particular action reported by the implementation official has actually happened? Can the implementation official be asked to upload proof of the action?
    b. How to ensure that a particular grievance has been closed? Can resource persons call a person and check? Or can s/he call VMC member and check?
    c. The implementation official takes some action on the reported issue and then requests to close. Social audit resource person has two options – either close or escalate. If there is a State level advisory, then the resource person can refer to that to see whether the action taken is appropriate or not. If it is not available what should s/he do?

d. If a resource person decides to close, again s/he has two options – mark it as satisfactory or unsatisfactory. When should s/he mark it as satisfactory and when to mark as unsatisfactory?

e. Should there be a committee to review all the action taken report and advise on how the social audit resource person should respond?

13) Why are officials not taking action? How to address the reasons given below?

a. Lack of awareness on the social audit findings

b. Implementation officers are overwhelmed with too much work

c. Unclear social audit reports

d. Evidence by the social audit team is not strong or clear

e. No time to take action

f. Solidarity with fellow / junior employees

g. Corruption

h. The issues raised by the social audit are considered as minor violations or difficult to implement in the field

i. The MGNREGS field staff strength is not enough to implement all the specified processes

14) How to ensure that implementation officials respond in the MIS? What support is required to make this happen?

15) How to ensure that the State Employment Guarantee Council (SEGC) monitors the social audit findings and action taken report? How should the SAU engage with the SEGC?

16) What should the recovered money be used for?

17) How should the SAU manage older records, audit reports? What sort of MIS support is required for this?

18) The Auditing Standards suggests that the State governments should conduct regular workshops for DPCs and POs about the efficacy of social audits in ensuring transparency and accountability. Can the SAU support this and make it happen?

Annexure D:
Presentations from the Seminar

National Seminar :Social Audit of RD Programmes

DoRD

MoPR

13-14 Nov, 2019

Social audit

Pillars of good Governance

Transparency

Participation

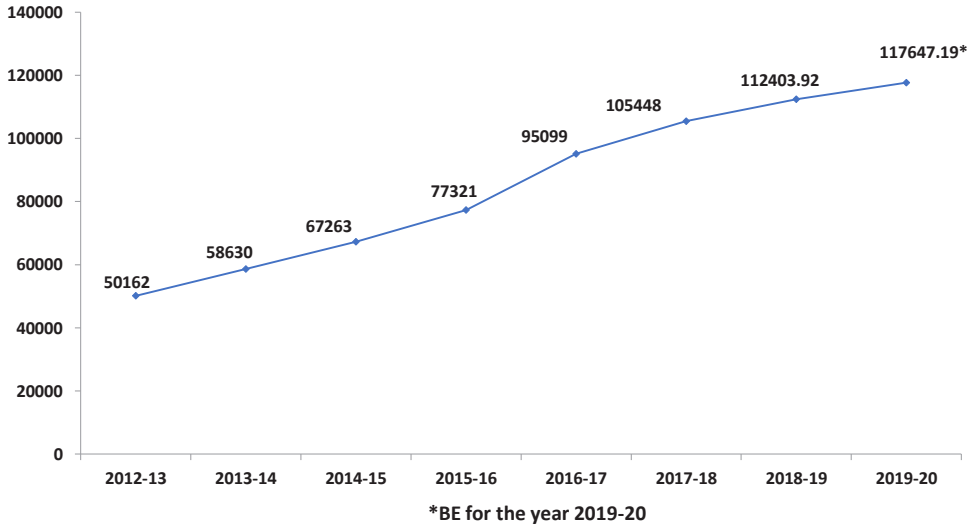
Accountability

ACTS THAT MANDATE SOCIAL AUDIT

- MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE ACT, 2005
- NATIONAL FOOD SECURITY ACT, 2013
- RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016

3

Year-wise Expenditure(GOI)-Rural Development programs (Rs. in crore)



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MGNREGA : Social Audit Mandate

1. **MGNREGA ,2005**
   Section 17: Regular Social audit of all the projects
2. **Audit of Scheme Rules, 2011**
   Rules 3-8 : Facilitation, Pre-requisites, Process, Obligation
3. **Auditing Standards for SA**
   December-2016
4. **MGNREGA-AMC 2019-20**
5. **Certification/Training Programs**
   November-2016

5

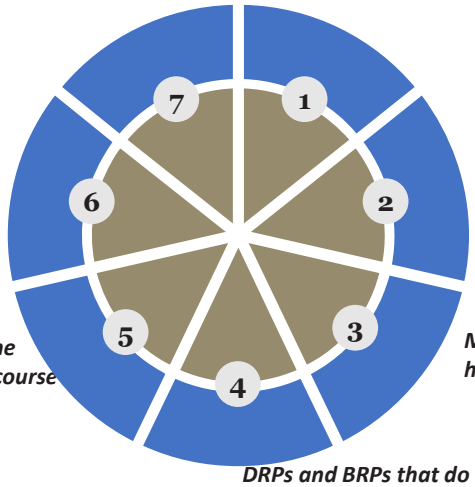
Auditing Standards for SA

1. Parameters to measure the progress of Social Audit Unit.
2. Access and availability of Records.
3. Detailed Checklist for Examination of Records (Entitlement of Job)
4. Detailed Checklist for Examination of Records (Works, Material and Payments)
5. Physical Verification
6. Evidence

6

Standards

1. *The conduct of social audit of the fourteenth Finance Commission Grant in a Gram Panchayat.*
2. *SAU to forward quarterly reports to DoRD, State government and Principal AG.*
3. *The synergetic roles and responsibilities of the SAU, DLFA, State Department and CSOs.*
4. *Minimum qualification for DRP/BRP. holder*
5. *DRPs and BRPs that do not complete the training module should not continue serving as resource persons for the SAU.*
6. *All states operationalize the rollout of the certification course on social audit*
7. *Execution of concurrent social audit .*



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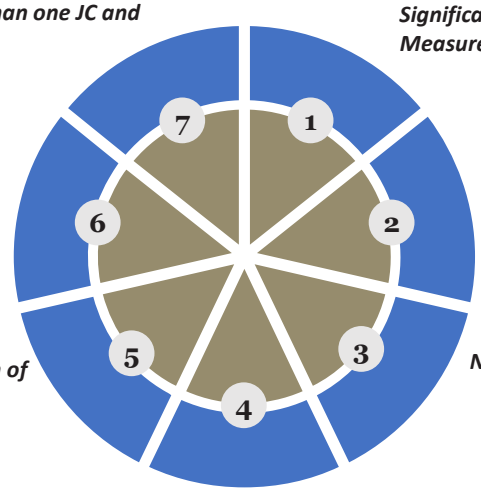
SA : Important Issues Raised

1. *Significant Differences - Works: Measurement Vs. Records*
2. *Payment to persons who didn't work*
3. *Non production of records*
4. *Work not done*
5. *Complaint – Non provision of work site facility*
6. *Missing Trees/ Plantations/Farm Ponds*
7. *Family having more than one JC and paid for > 100 days*



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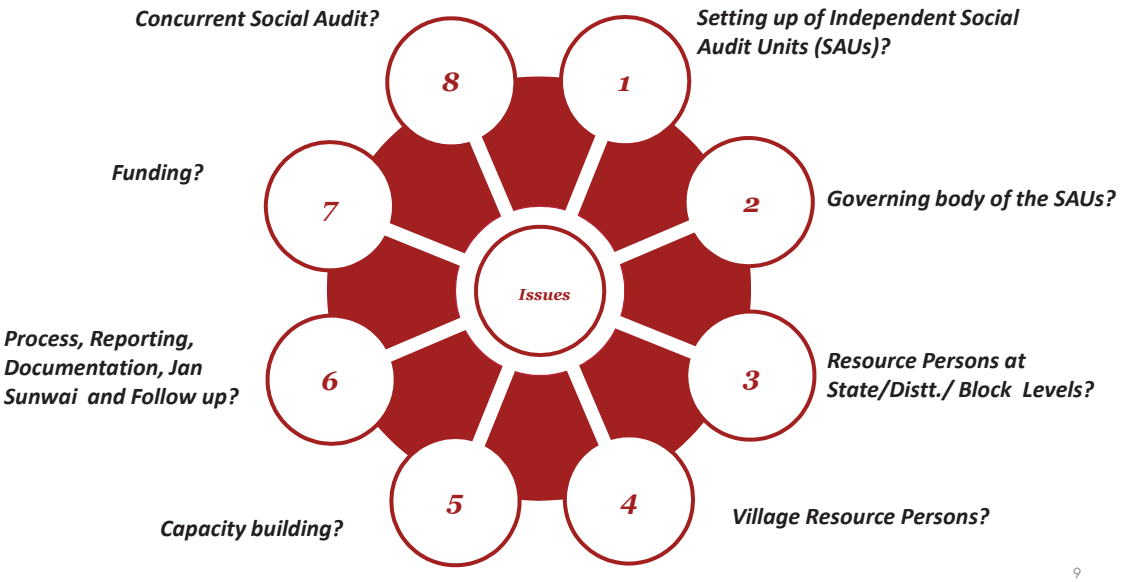
Implementation Issues : Systemic



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Issues : Operational

- % Audits Done: Quantitative & Qualitative
- Number of issues/ GP
- Response to Social Audit Findings
- Financial Misappropriation amount and amount recovered
- Release of funds to the States

10

Plan- Extension to other Programs

I NSAP **(Para 6.10 G)**	Pilot SA on the draft SOP and guidelines undertaken
II PMAY-G **(Para. 9.6.3 FFI)**	SOP and guidelines finalized in consultation with theStates/UTs .
III Capacity Building	4 day capacity building of **1.20 lakh** SHG- VRPs. 98,000 (9 States, already done) 30 day Certificate course, **:** Already trained **4252**(25 States). Refreshermodules? NIRDPR/SIRDs

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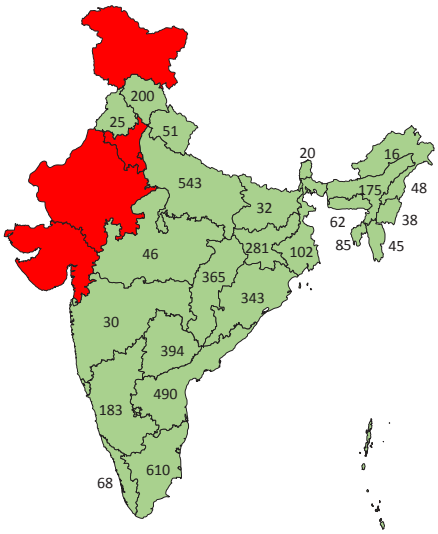
Certified RP and Trained SHG-VRP

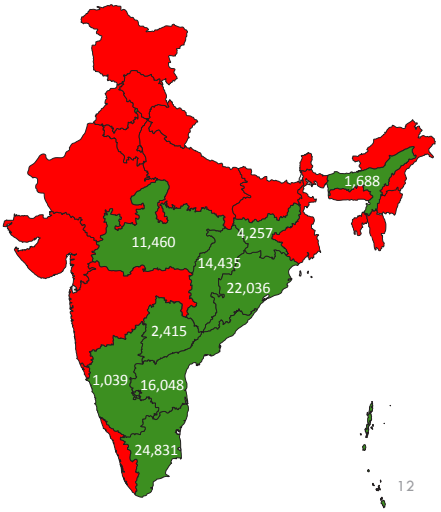
RP – 4,252

States - 25



SHG-VRP – 98,209

States - 9



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Strengthening : SAUs

Particular	Remarks
Structures	SAUs set up in 27 States, 1 UT Wide variation in structure and performance.
Existing SAUs to be strengthened	To become a Nodal Point for all the RD Programmes
Review	Social Audit Standards. (Developed by the DoRD and C&AG, applicable to all processes and persons associated with SA under MGNREGA)

13

Other Important Areas

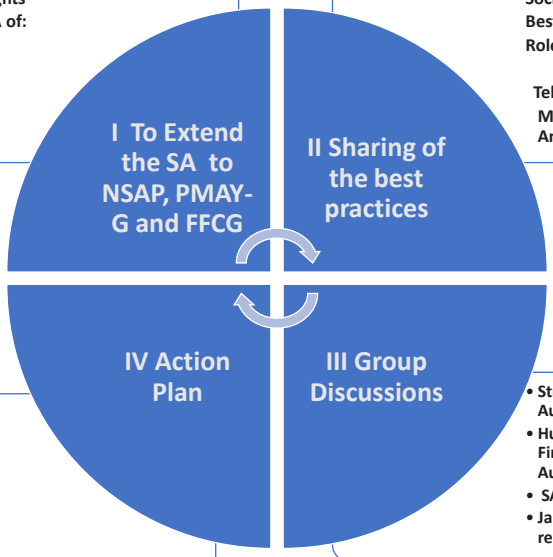
Funding	**F**unding from various programmes as fixed percentage of the previous year's expenditure.
MIS	To be strengthened: Track SA findings and follow up action. Existing MIS to be appropriately strengthened)

14

Deliberations : Framework

Sharing the SA Guideline highlights
Release of the Guidelines for SA of:
- NSAP
- PMAY-G
- FFCG

SA to commence wef 2019-20



Social Audit Status : Overview
Best practices across the world
Role of SHGs in Social audit

Telangana
Meghalaya
Andhra Pradesh
UP
Jharkhand

- Presentation of action plan

- Strengthening SAUs, Roll out of Social Audit to other RD and PR Programs
- Human Resource Management, Financial Management, Concurrent Audit
- SA Process, MIS, Reporting, Monitoring
- Jan Sunwai, Follow up, Grievance redressal

Thank You

STATUS OF SOCIAL AUDIT IN INDIA

Dr. W. R. Reddy, DG, NIRDPR

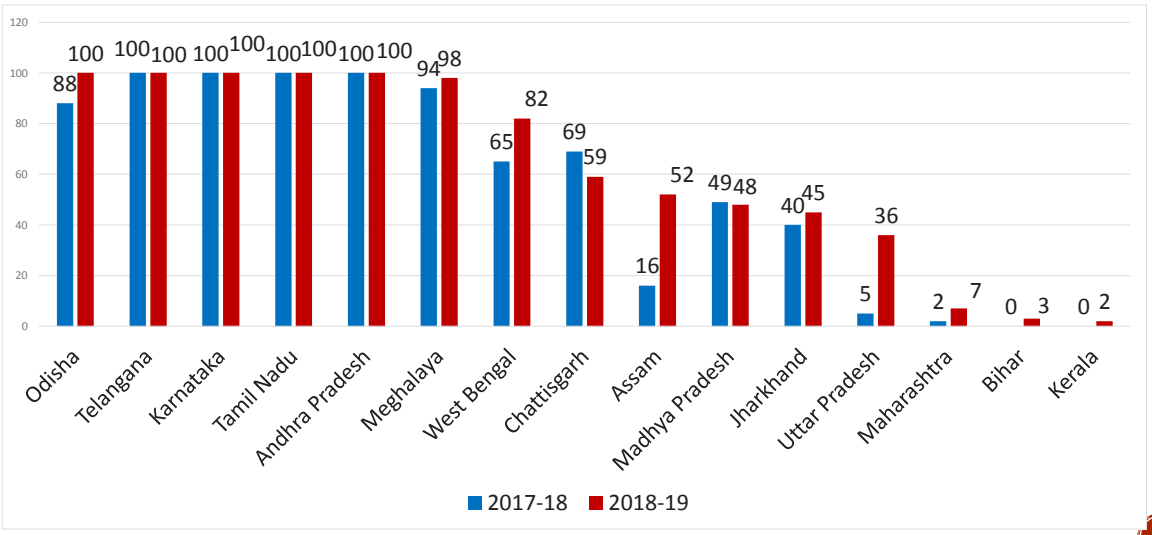
13 Nov 2019

OUTLINE

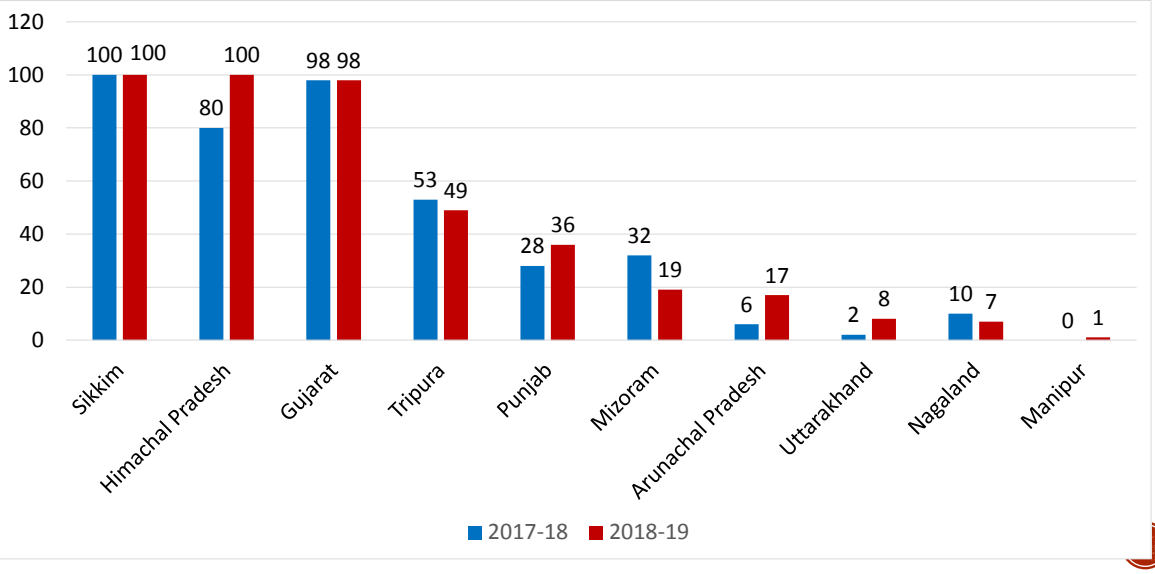
- Social Audit of MGNREGS
- Overview of Social Audit Units & Processes
- Social Audit of Other Schemes
- Impact of Social Audit
- Questions for deliberation

SOCIAL AUDIT OF MGNREGS

Coverage of Social Audit during 2017-18/18-19 in States where scheme expenditure > 1000 crores - **% GPs covered at least once in a year**



Coverage of Social Audit during 2017-18/18-19 in States where scheme expenditure < 1000 crores - **% GPs covered at least once in a year**



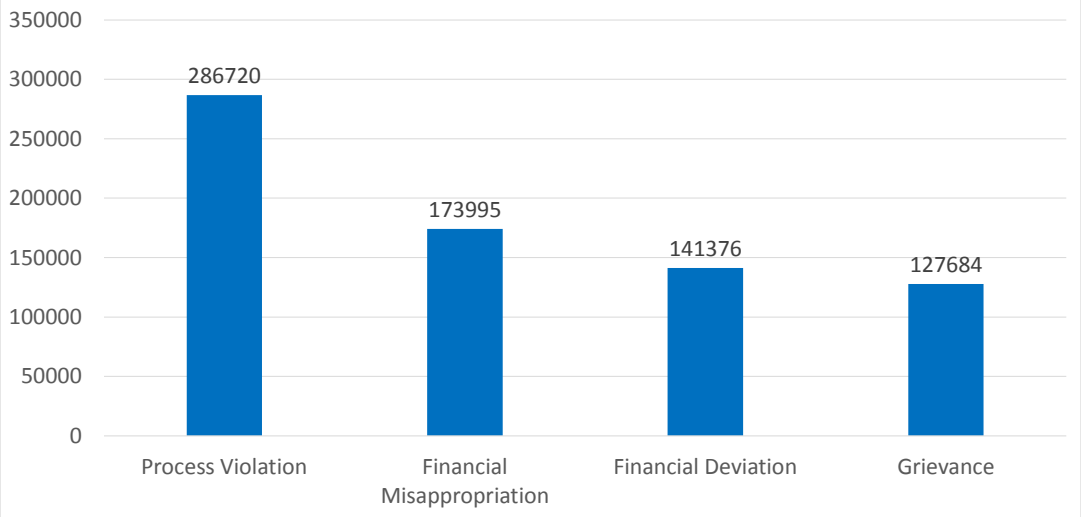
% OF GRAM PANCHAYATS AUDITED AT LEAST ONCE IN 2018-19

% GPs audited in 2018-19	Number of States	States
> 75 %	10	Sikkim, Himachal, Gujarat, Meghalaya, Odisha, Telangana, Karnataka, Tamil Nadu, AP, West Bengal
> 50 % and < 75 %	2	Assam, Chattisgarh
> 25% and < 50 %	5	Tripura, Punjab, Jharkhand, Madhya Pradesh, Uttar Pradesh
< 25 %	10	Mizoram, Arunachal Pradesh, Uttarakhand, Nagaland, Manipura, Kerala, Maharashtra, Bihar, Rajasthan, Haryana

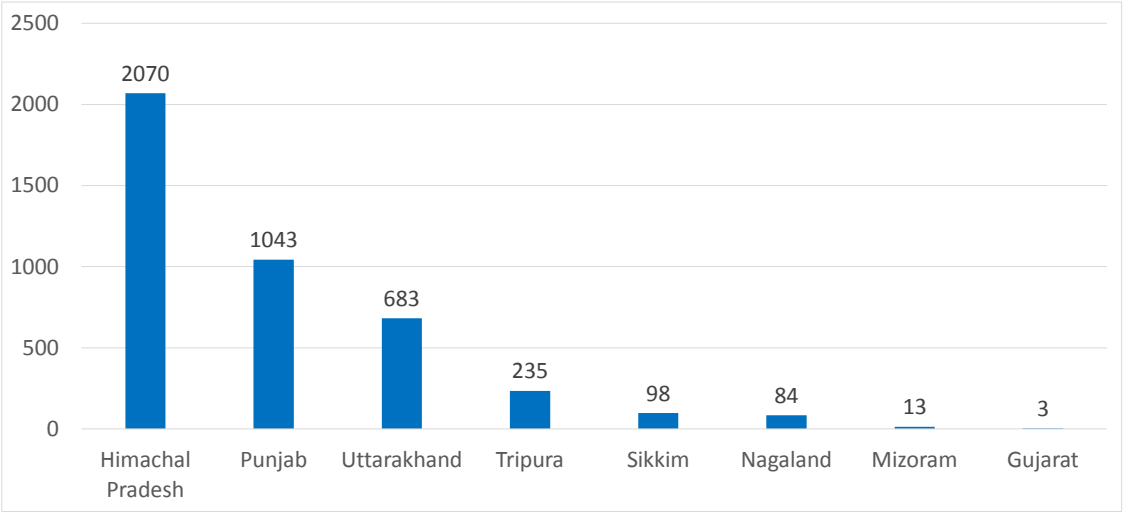
SOCIAL AUDIT MIS

- SA MIS Module added in early 2018 in NREGASoft
- 22 SAUs are entering the SA findings in the MIS
- Only 15 State implementing agencies are responding to the findings
- Significant difference between data entered in MIS & GPs audited
- SAUs are reporting many unresolved issues in MIS - **urgent attention is needed:**
  - Test environment for training is not enabled
  - Key features are still missing
  - System is still not stabilised
  - Not very user friendly

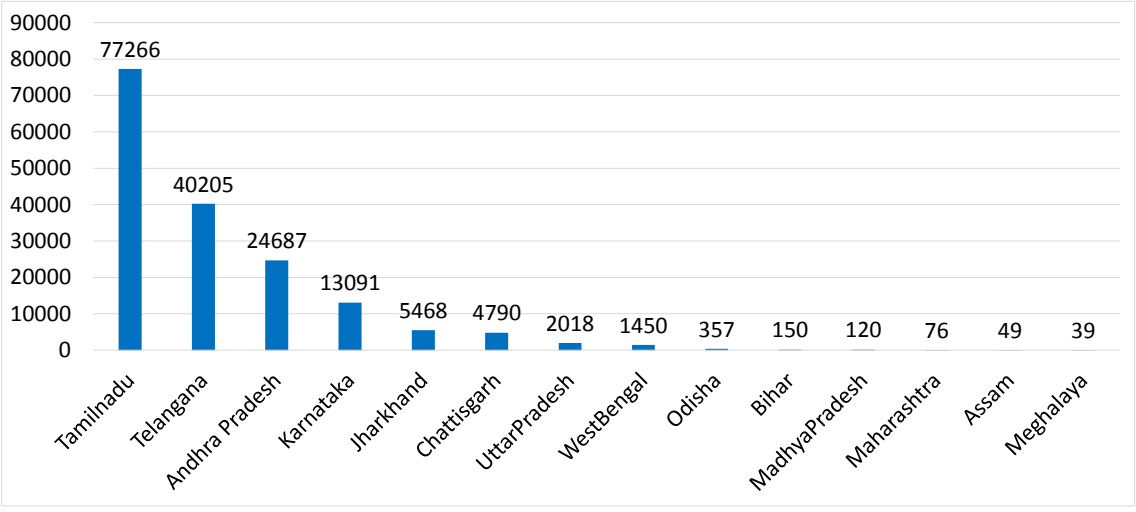
CLASSIFICATION OF ISSUES ENTERED IN MIS (2018-19)



NUMBER OF FINANCIAL MISAPPROPRIATION ISSUES IN 2018-19 (ANNUAL MGNREGS EXPENDITURE < 1000 CR.)



NUMBER OF FINANCIAL MISAPPROPRIATION ISSUES IN 2018-19 (ANNUAL MGNREGS EXPENDITURE >1000 CR.)



FINANCIAL MISAPPROPRIATION & RECOVERY AS REPORTED BY SOCIAL AUDIT UNITS

State Name	Period	Amount Misappropriated (in Crores)	Amount Recovered (In Crores)	% recovered
Andhra Pradesh	2010-19	661.52	99.35	15
Tamil Nadu	2014-19	407.74	31.73	8
Karnataka	2013-19	207.58	3.78	2
Telangana	2010-19	121.49	21.04	17
Chhattisgarh	2015-19	41.89	0.58	1
Jharkhand	2017-19	41.65	11.14	27
Punjab	2017-19	15.27	0.04	0
Uttar Pradesh	2017-19	2.98	0	0
Sikkim	2013-19	2.90	0.37	13
Tripura	2017-19	1.56	0	0
Odisha	2017-19	1.25	0.01	1
Himachal Pradesh	2017-19	0.60	0.02	1
Bihar	2018-19	0.55	0	0

POOR RESPONSE TO SA FINDINGS

- 2018-19 MIS data - At national level, only 7% of issues have been closed.
- Cumulative Data - The % of amount recovered in comparison to the financial misappropriation is also quite low – only 7%
- Many states and SAUs are not tracking the issues systematically.

OVERVIEW OF SOCIAL AUDIT UNITS AND PROCESSES

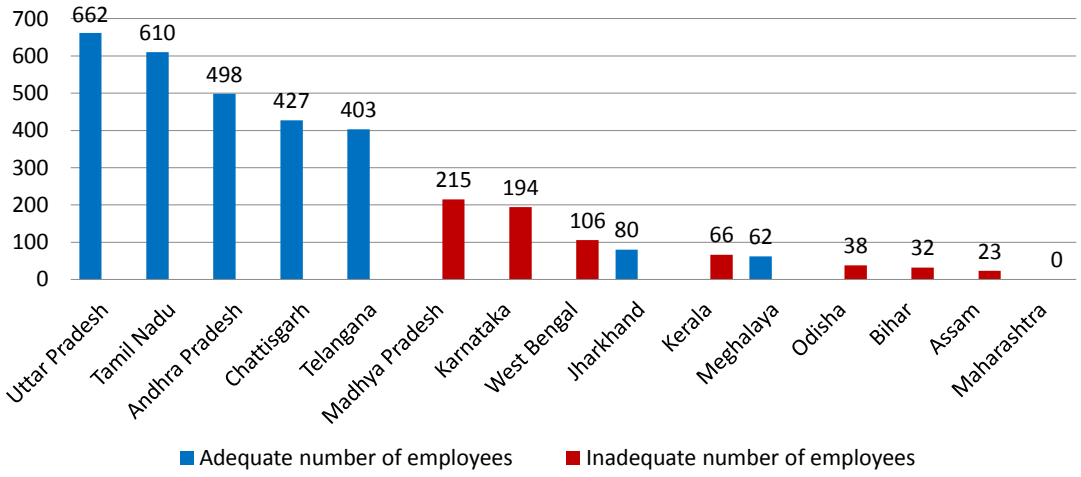
INDEPENDENCE OF SAU

Parameter	Number of states satisfying the parameter	Number of states not satisfying the parameter
Exclusive Society for SAU	22 states have done this	6 states have not done this
Chairperson of GB should be independent of department officials implementing MGNREGS	In 16 states, there is an independent chairperson	In 8 states, the Secretary is chairperson. In one, it is the Minister
At least three CSO Representatives in GB	13 states meet the requirement	12 states do not meet the need
SAUs with full-time Director	16 SAUs have a full-time Director	10 SAUs do not have a full-time Director
Approval from implementation agency to spend money	12 states do not require approval of implementation officials	14 SAUs require the approval of an implementation official

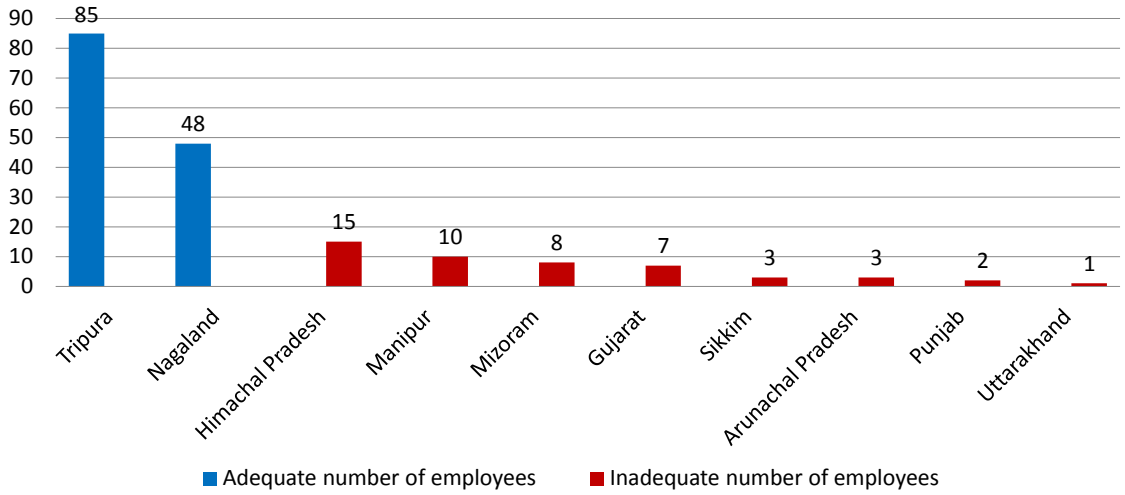
OTHER FACTORS THAT REDUCE INDEPENDENCE OF SAU

- The commissioner & other senior officials are part of the Governing Body / Executive Committee
- In many states, BDOs are involved in selection of resource persons, payment to resource persons
- Many SAUs are short of manpower that prevents them from doing audits in all GPs at least once in a year
- Some states do not have adequate funds while others are not claiming even the 0.5% that they are eligible to receive

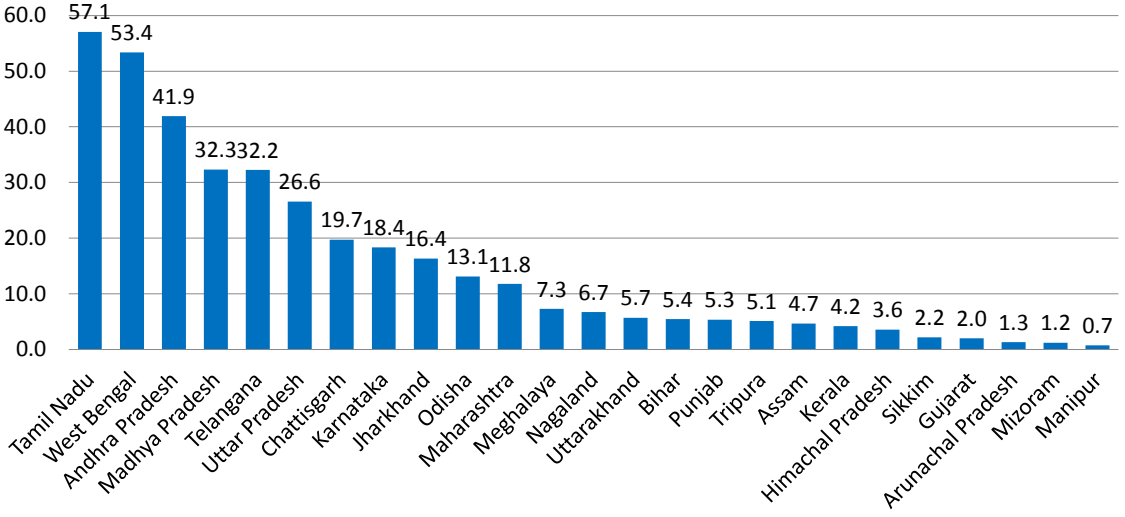
TOTAL SAU FIELD STAFF IN STATES WITH > 1000 CR EXPENDITURE



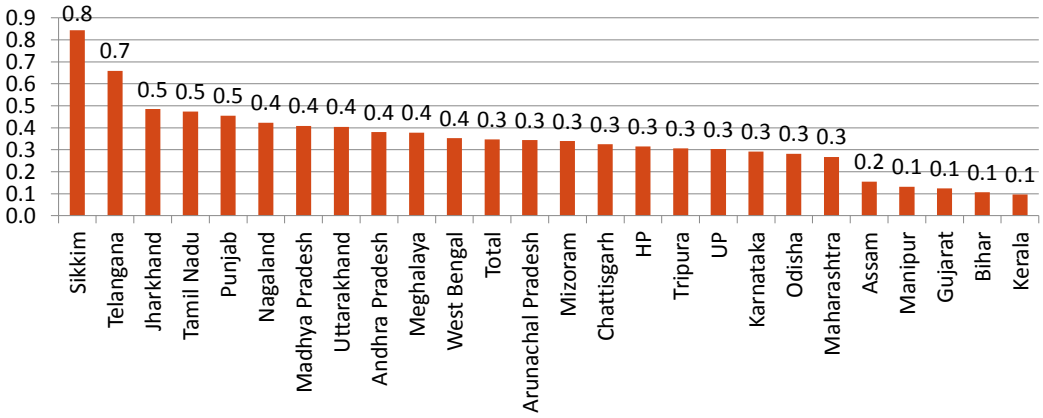
TOTAL SAU FIELD STAFF IN STATES WITH < 1000 CRORE EXPENDITURE



FUNDS FOR MGNREGS SA (IN CR.) (2017-18 AND 18-19)



FUNDS RECEIVED AS % OF MGNREGS EXPENDITURE (2017-18 AND 2018-19)



ISSUES IN THE SOCIAL AUDIT PROCESS

- In many states, there is no Block Resource Person to guide the Village Resource Persons and the quality of audits facilitated just by VRPs is poor since they do not have sufficient experience
- Submission of records for social audit is poor especially from line departments
- Implementation officials from Block office and DPC representative do not attend gram sabha
- Most SAUs are not conducting test audits or evaluating the social audit reports as a means to improve the social audit process
- No feedback loop to improve the scheme implementation

ISSUES WITH FOLLOW UP ACTION

- Block level public hearing happens in 15 states, but does not in 10 states
- Follow up action in only 15 states by Implementation agencies
- Low percentage of issues are closed
- Reddressal of grievances is not being tracked
- Some states are levying fine based on section 25, but most states are not taking action against staff
- No systematic protocol to review findings at different levels and ensuring that action is taken on social audit findings

TRANSPARENCY & ACCOUNTABILITY OF SAU

- Public Website – 8 SAUs have this, but 17 do not
- Quarterly Report to PAG – 16 SAUs are doing this, but 9 do not
- Code of Ethics / Conduct – 17 SAUs have created this, but 8 have not
- Many states have not set up a process to receive and process complaints about the social audit process / SAU personnel
- Many states are not preparing an annual report detailing the work done in the previous year and a summary of the findings
- Many states do not have a quality assurance programme

SOCIAL AUDIT OF OTHER SCHEMES

LIST OF OTHER SCHEMES BEING AUDITED

Scheme Name	Audits in Scale	Pilot Audits
Pradhan Mantri Awas Yojana - G	Meghalaya, Uttar Pradesh, West Bengal	Jharkhand
National Social Assistance Programme	Andhra Pradesh, West Bengal, Odisha and Himachal Pradesh	
Public Distribution System	Bihar	Jharkhand, Andhra Pradesh, Madhya Pradesh, Karnataka
Mid Day Meal		Karnataka, Telangana & Jharkhand
ICDS	Telangana	
Swachh Bharat Mission-G	Karnataka, Jharkhand, Telangana	Madhya Pradesh
14th Finance Commission Grant	Jharkhand	Madhya Pradesh
National Health Mission		Jharkhand & Uttarakhand
Juvenile Justice Act		Bihar, Delhi, HP & other states
BoCW Act		Delhi, Rajasthan
IWMP	Andhra Pradesh	

ISSUES WITH ROLL OUT OF SOCIAL AUDIT TO OTHER SCHEMES

- Even though many schemes have taken up, most of them are on a pilot basis and in a small scale
- National Food Security Act – there is a legal mandate and Supreme Court has also said that the SAU created for MGNREGS should facilitate social audit of NFSA, but it's not happening
- Why?
  - Doubts about impact?
  - Lack of Political & Bureaucratic will?
  - Lack of funds?
  - Lack of awareness?
  - Coordination issues?
  - Is it seen as confrontational?

SOCIAL AUDIT IMPACT AND QUESTIONS FOR DELIBERATION

IMPACT OF SOCIAL AUDIT

- IDS (University of Sussex) report on Impact of Social Audit of NFSA in Odisha
  - 6 districts, 2 rounds of audits done in 2018 and 2019
  - In the second round, they found all round improvement in the performance of ICDS, MDM, TPDS and Mamata schemes
- Sikkim
  - Number of misappropriations per village dropped from 16.6 during 2013-14, to 9.6 per village by 2018-19 under MGNREGA
  - The amount involved as irregularity dropped from 1.74 per cent of the total MGNREGA expenditure during 2013-14, to 0.13 per cent by 2018-19
- Tripura
  - Record maintenance, worksite facilities, worksite signboards, record submission for social audit, possession of job cards by workers, denial of job cards has all improved during audits done in 18-19 when compared to audits done in 2017-18
- Gram Sabhas are well attended and are vibrant in many states

THE WAY FORWARD - SOME QUESTIONS TO BE ADDRESSED

- Ensuring independence of SAUs
- Adequate staffing of SAUs and funding commensurately
- Ensure the integrity and quality of the social audit process
- Effective action on social audit findings
- Create mechanism to ensure SA across multiple programmes at the same time in a seamless manner
- Leveraging Social Audit to improve implementation of different schemes
- In addition to detecting irregularities, can social audit highlight positive processes and achievements (balance sheet approach)?
- Can it focus on IEC, increasing people's participation, grievance redressal and reaching out to the last person?

THANK YOU

NEW INDIA 2022

Towards Poverty Free Gram Panchayats
Vision Document 2019-24

Department of Rural Development
Ministry of Panchayati Raj

1

Transformation in Last 5 Years

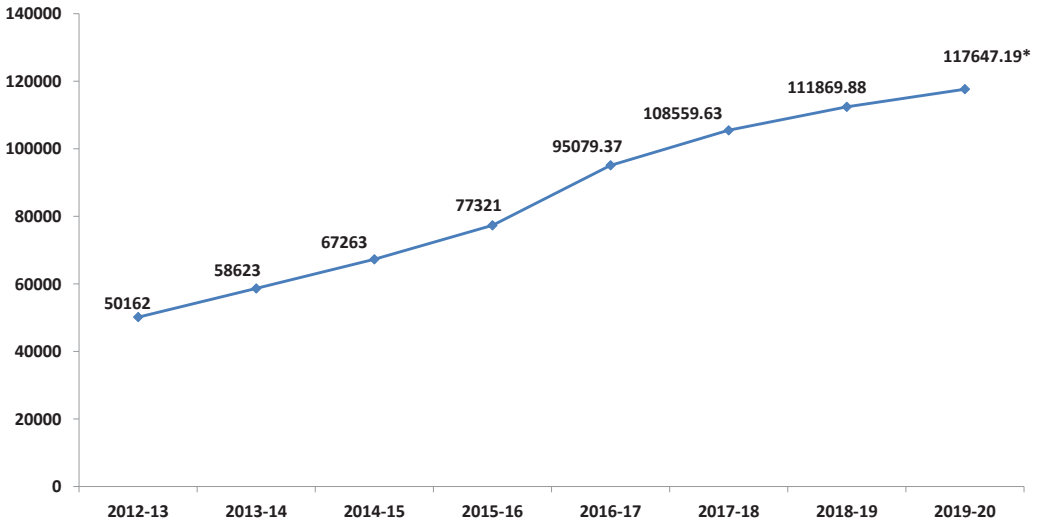
Sl.No	Scheme	2014-15	2018-19
1.	Rural Homes completed under PMAY-G/IAY	11.95 lakh	47.33 lakh
2.	Roads constructed per day under PMGSY	104 km/day	134.36 km/day
3.	Works completed MGNREGS in a year	38.04 lakh	89.86 lakh
4.	Total loans to SHGs under DAY-NRLM	Rs. 32,565 crore	Rs. 84,786 crore
5.	Timely payment of Pension to old, widow & divyanga jan	Delayed payments. Not even monitored. Only 8 States were paying monthly.	23 States paying monthly 7 States paying quarterly
6.	Total Expenditure	Rs. 67,263 crore	Rs. 1,12,403.92 core

2

New India 2022
An India Free from Poverty and Corruption

3

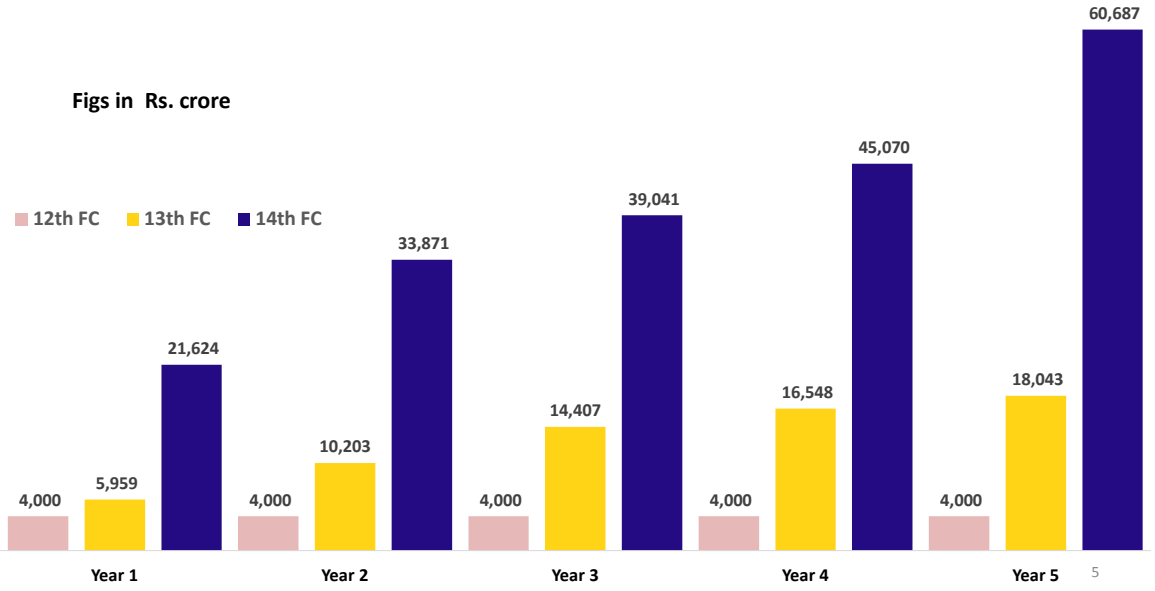
Year-wise Expenditure (GOI) : Rural Development programs (Rs. in crore)



*BE for the year 2019-20

4

Fund Allocation – last 3 Finance Commission

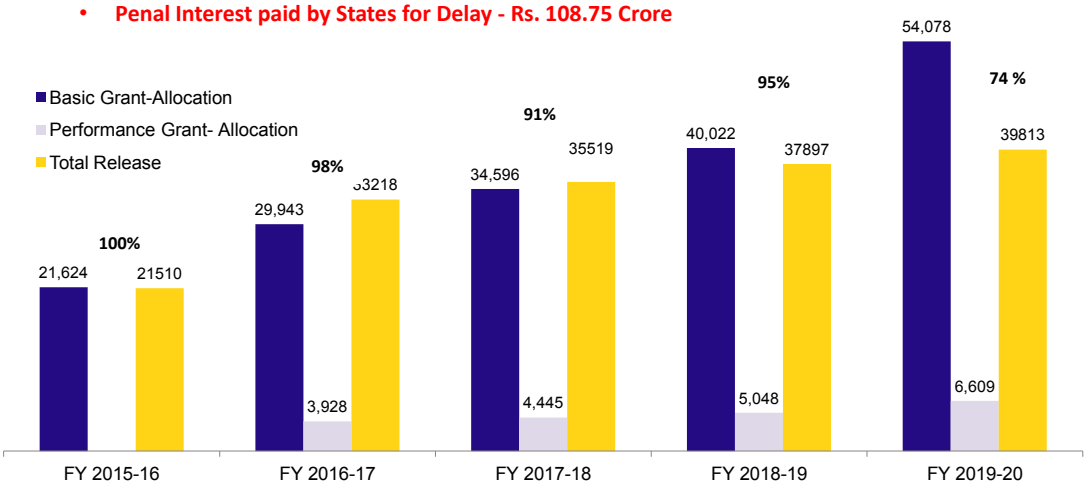


5

Status of Allocation & Release of FFC to States

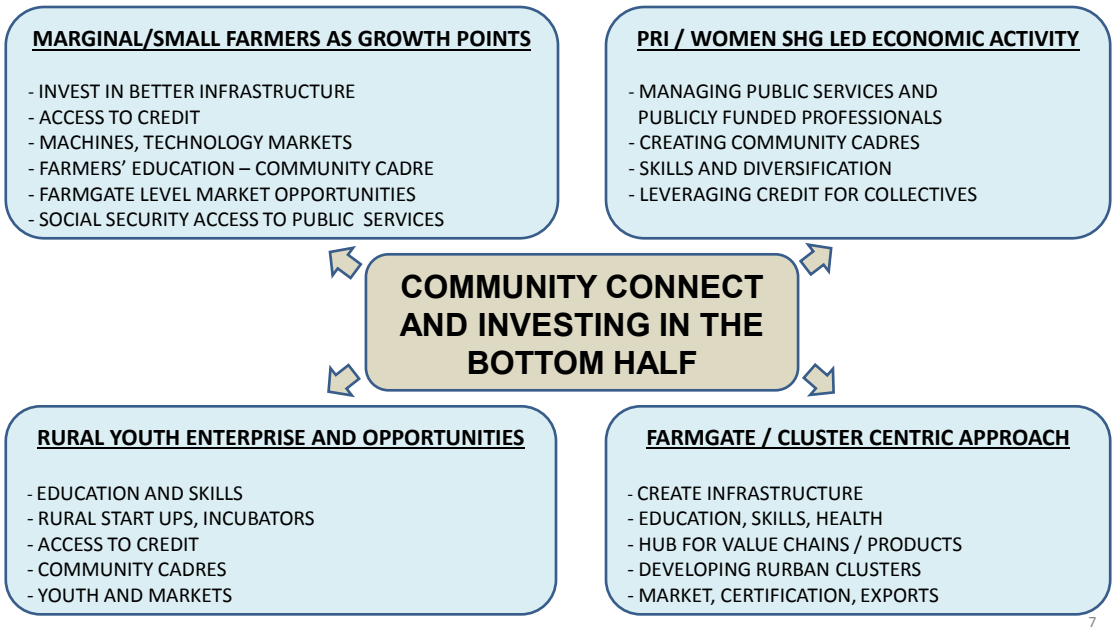
- **Total Release (2015-16 to 2019-20) : Rs. 1,67,957 Crore (83.86%)**
- **Penal Interest paid by States for Delay - Rs. 108.75 Crore**

Fig in Rs. crore



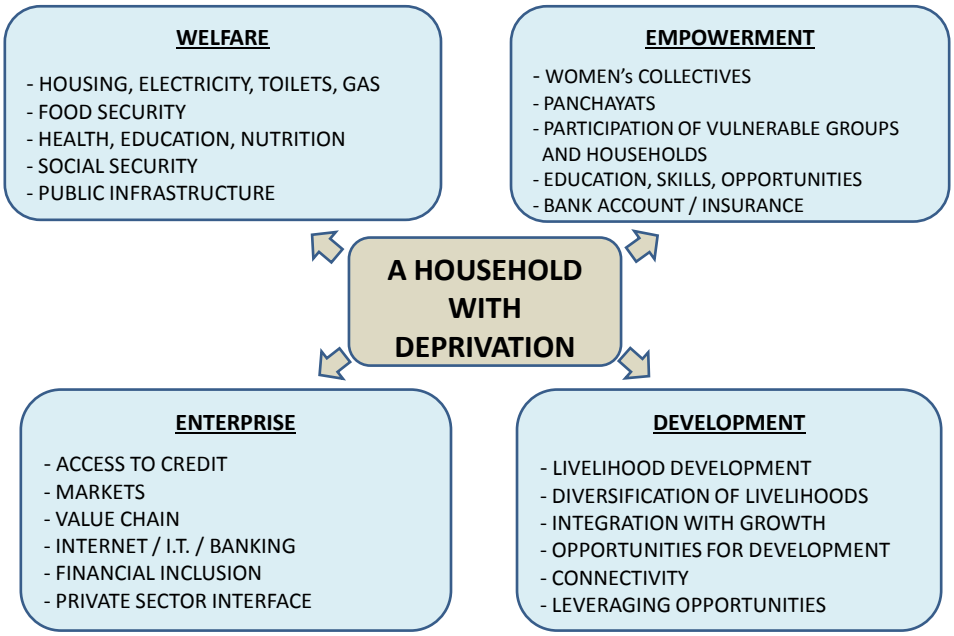
6

REVISITING GROWTH AND DEVELOPMENT



7

POVERTY FREE HOUSEHOLD



8

Ease of Living

RURAL HOUSING	TOILETS	LPG	FUNCTIONAL HOUSEHOLD TAP CONNECTION
SOLID &LIQUID RESOURCE MGT.	PRIMARY HEALTH CARE	IMMUNIZATION	HEALTH INSURANCE
IMPROVING NUTRITION INDICATORS	QUALITY SCHOOLING	RURAL ROADS	ELECTRICITY & LED BULBS
BANK ACCOUNTS	LIFE & ACCIDENT INSURANCE	EXPANDED SOCIAL SECURITY	

9

DoRD - Achieving Inclusiveness

- **Providing livelihood security**
  - Mahatma Gandhi National Rural Employment Guarantee Scheme

- **Housing for All**
  - Pradhan Mantri Awaas Yojana - Gramin

- **Rural connectivity through all-weather roads**
  - Pradhan Mantri Gram Sadak Yojana

- **Providing social security**
  - National Social Assistance Programme

PRIs, SHGs, CRPs AND OTHER SOCIAL CAPITAL ARE THE FULCRUM OF ALL MORD SCHEMES

- **Sustainable livelihood opportunities**
  - Deendayal Antyodaya Yojana – National Rural Livelihoods Mission

- **Market-relevant skill training for entrepreneurship and wage-employment**
  - Rural Skills (DDU-GKY & RSETI)

- **Creating clusters as growth centers with basic urban amenities**
  - Shyama Prasad Mukherjee RURBAN Mission

- **Creating Adarsh Grams across the country**
  - Saansad Adarsh Gram Yojana
  - Other leaders

10

Panchayati Raj - Implementation Strategy…(1/2)

Infra Support	• Panchayat Bhawans for all GPs- about 59,000 remain • 'Basic services' - Finance Commission grant ➢ Street light, Panchayat roads, drinking water, drains & Sanitation
Tools for effective functioning	• GPDP for holistic planning. • All e-applications on one platform

11

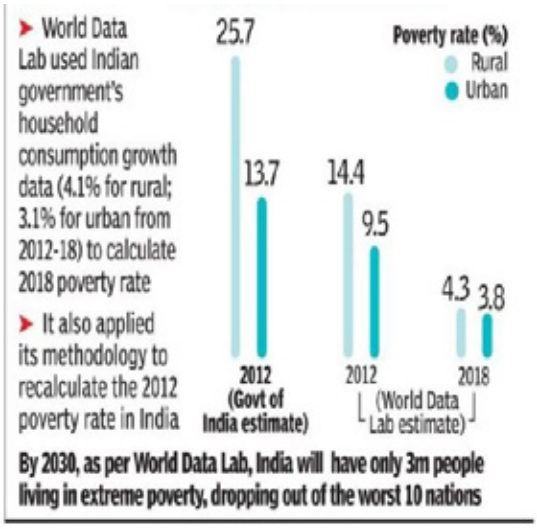
Panchayati Raj - Implementation Strategy…(2/2)

Capacity Building	• Digital Literacy of all PRI Elected Representatives • Capacity Building of Ward Members as 'Agent of Change' & sector specific enablers • Provision of training on-line • Expertise of CSC in bringing about smart-governance
Ease of Living	• Panchayat Bhawans as Nodal Centres of Information, On-line services & Governance • Leveraging BharatNet network • Co-location of CSC in GP Bhawan (wherever feasible) • Provision of G2C, G2G services online at GP level through CSC at GP Bhawan

12

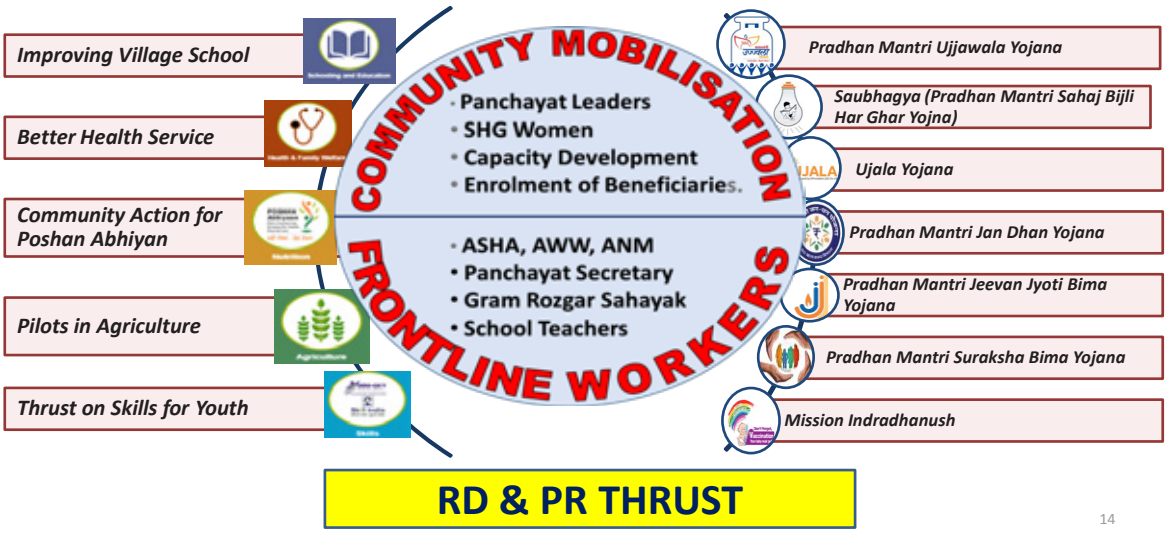
INDIA – Multi Dimensional Poverty (27.5%)

- **271 million people came out of poverty between 2005-06 and 2015-16.**
- **Poorest regions, groups, and children reducing poverty fastest.**
- **Indicators include nutrition, child mortality, years of schooling, school attendance, cooking fuel, sanitation, drinking water, electricity, housing, and assets.**
- **8.8% of population in severe multi-dimensional poverty and 19.3% vulnerable to multi-dimensional poverty (373 million).**



13

Gram Swaraj Abhiyan in Aspirational Districts
Partnership for Results



14

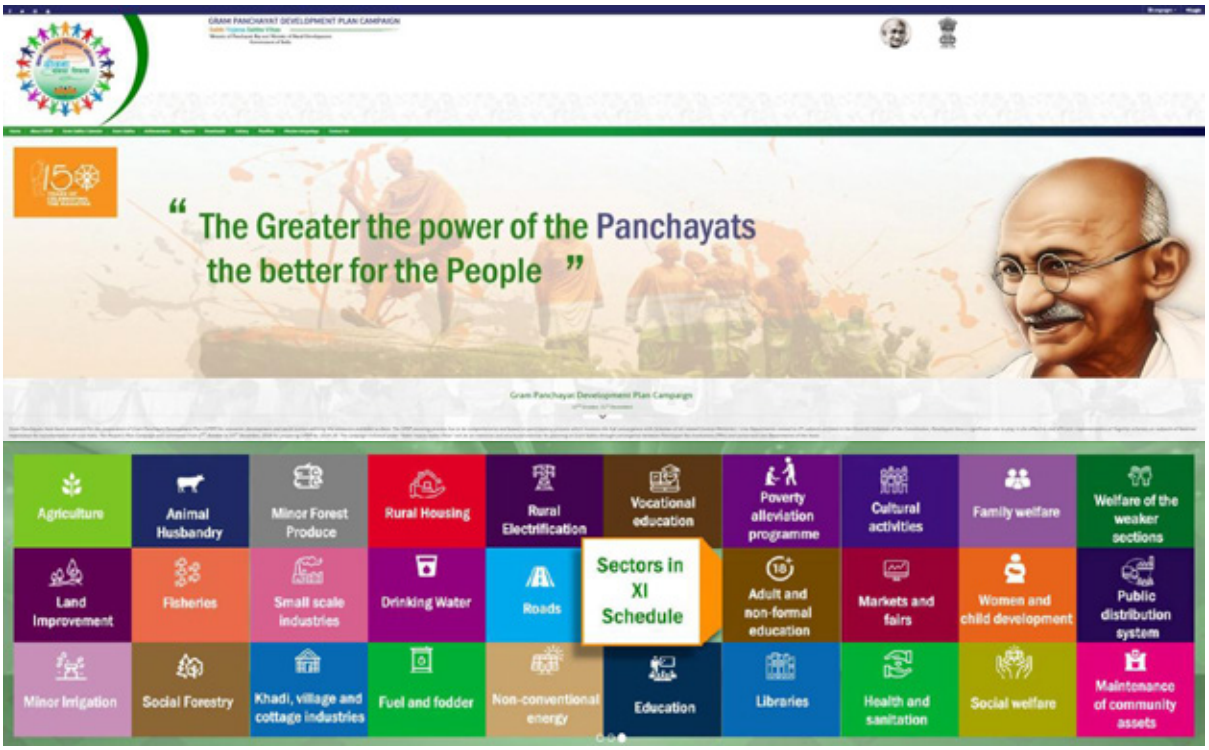
Poverty Reduction
Lessons from Southern Indian States

- **High adolescent girls participation in Higher Secondary/Higher Education.**
- **Decline in Fertility.**
- **Formation of Women SHGs.**
- **Livelihood diversification through Skills.**
- **Bank linkage for SHGs.**

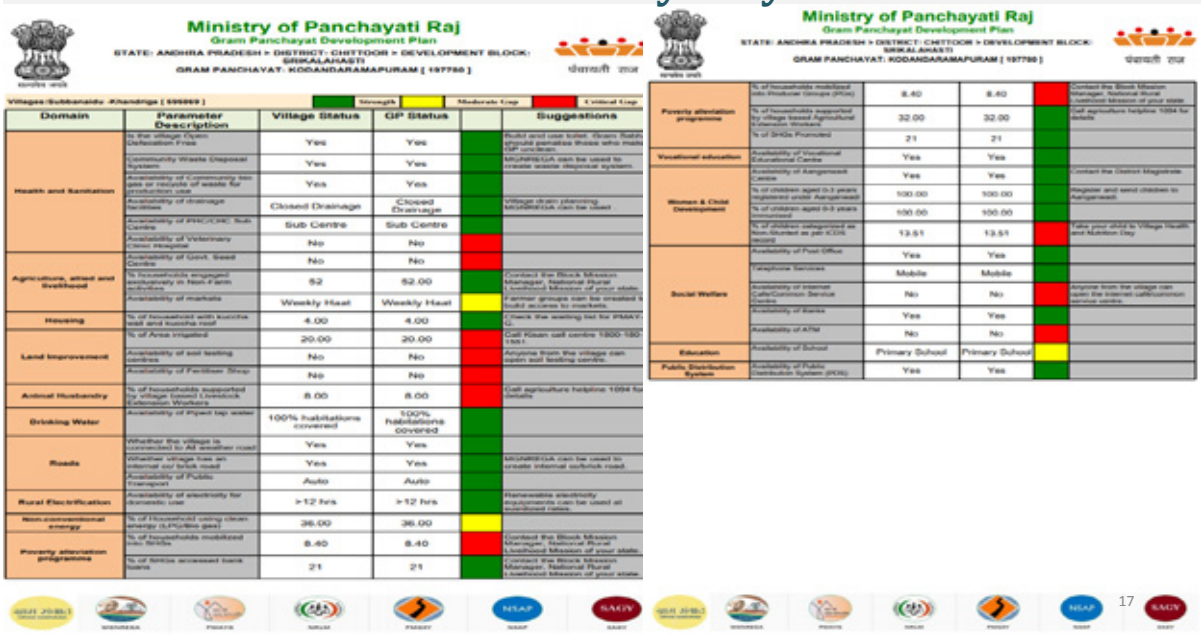
Transforming Rural India

It is now happening in Northern, Eastern, Western & NE States – DAY-NRLM is the Way Forward.

15



Critical Gap Analysis of Schemes under Mission Antyodaya



Ministry of Panchayati Raj
Gram Panchayat Development Plan
STATE: ANDHRA PRADESH > DISTRICT: CHITTOOR > DEVELOPMENT BLOCK: SRIKALAHASTI
GRAM PANCHAYAT: KODANDARAMAPURAM [197780]

Villages/Subbanaidu -Khandriga [595869] | Strength | Moderate Gap | Critical Gap

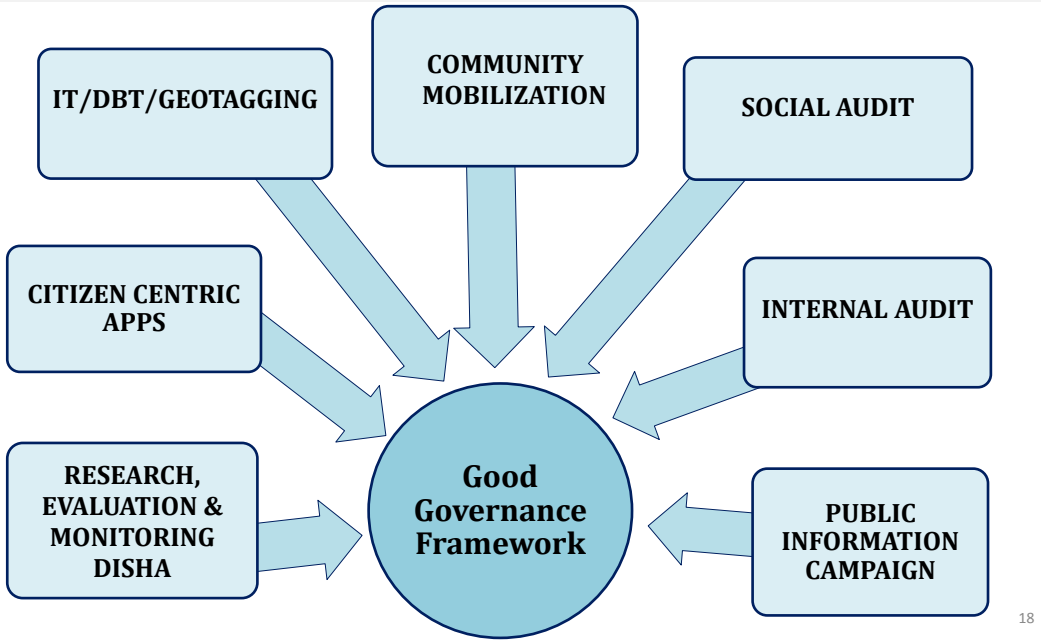
Domain	Parameter Description	Village Status	GP Status		Suggestions
Health and Sanitation	Is the village Open Defecation Free	Yes	Yes		Build and use toilet. Gram Rakh[illegible] should penalise those who make GP unclean.
	Community Waste Disposal System	Yes	Yes		MGNREGA can be used to create waste disposal system.
	Availability of Community tap gas or recycle of waste for production use	Yes	Yes		
	Availability of drainage facilities	Closed Drainage	Closed Drainage		Village drain planning MGNREGA can be used
	Availability of PHC/CHC Sub Centre	Sub Centre	Sub Centre		
	Availability of Veterinary Clinic Hospital	No	No		
Agriculture, allied and livelihood	Availability of Govt. Seed Centre	No	No		
	% households engaged exclusively in Non-Farm activities	52	52.00		Contact the Block Mission Manager, National Rural Livelihood Mission of your state.
	Availability of markets	Weekly Haat	Weekly Haat		Farmer groups can be created [illegible] build access to markets.
Housing	% of household with kutcha wall and kutcha roof	4.00	4.00		Check the waiting list for PMAY-G.
Land Improvement	% of Area irrigated	20.00	20.00		Call Kisan call centre 1800-180-1551.
	Availability of soil testing centres	No	No		Anyone from the village can open soil testing centre.
	Availability of Fertiliser Shop	No	No		
Animal Husbandry	% of households supported by village based Livestock Extension Workers	8.00	8.00		Call agriculture helpline 1094 for details
Drinking Water	Availability of Piped tap water	100% habitations covered	100% habitations covered		
Roads	Whether the village is connected to All weather road	Yes	Yes		
	Whether village has an internal cc/ brick road	Yes	Yes		MGNREGA can be used to create internal cc/brick road.
	Availability of Public Transport	Auto	Auto		
Rural Electrification	Availability of electricity for domestic use	>12 hrs	>12 hrs		Renewable electricity equipments can be used at [illegible] rates.
Non-conventional energy	% of Household using clean energy (LPG/Bio gas)	36.00	36.00		
Poverty alleviation programme	% of households mobilized into SHGs	8.40	8.40		Contact the Block Mission Manager, National Rural Livelihood Mission of your state.
	% of SHGs accessed bank loans	21	21		Contact the Block Mission Manager, National Rural Livelihood Mission of your state.

Ministry of Panchayati Raj
Gram Panchayat Development Plan
STATE: ANDHRA PRADESH > DISTRICT: CHITTOOR > DEVELOPMENT BLOCK: SRIKALAHASTI
GRAM PANCHAYAT: KODANDARAMAPURAM [197780]

Poverty alleviation programme	% of households mobilized into Producer Groups (PGs)	8.40	8.40		Contact the Block Mission Manager, National Rural Livelihood Mission of your state.
	% of households supported by village based Agricultural Extension Workers	32.00	32.00		Call agriculture helpline 1094 for details
	% of SHGs Promoted	21	21		
Vocational education	Availability of Vocational Educational Centre	Yes	Yes		
Women & Child Development	Availability of Aangaswadi Centre	Yes	Yes		Contact the District Magistrate
	% of children aged 0-3 years registered under Aangaswadi	100.00	100.00		Register and send children to Aangaswadi.
	% of children aged 0-3 years immunized	100.00	100.00		
	% of children categorized as Non-Stunted as per ICDS record	13.51	13.51		Take your child to Village Health and Nutrition Day
Social Welfare	Availability of Post Office	Yes	Yes		
	Telephone Services	Mobile	Mobile		
	Availability of Internet Cafe/Common Service Centre	No	No		Anyone from the village can open the internet cafe/common service centre.
	Availability of Banks	Yes	Yes		
	Availability of ATM	No	No		
Education	Availability of School	Primary School	Primary School		
Public Distribution System	Availability of Public Distribution System (PDS)	Yes	Yes		

17

Good Governance Framework



18

e-Panchayat Mission Mode Project

- Decision making support system for Panchayats,
- Transparency, disclosure of information to citizens, social audit,
- Better and convergent delivery of services to citizens,
- Improving internal management and efficiency,
- Capacity building of representatives and officials

Coverage of PES Applications

- All States & UTs
- All Districts Panchayats
- All Block Panchayats
- All Gram Panchayats

Transform the functioning of PRIs making them more transparent, accountable and effective as organs of decentralized self-governing institutions

19

Panchayat Enterprise Suite (PES) Applications

PlanPlus for planning

AreaProfiler for Panchayat Profile

ActionSoft for monitoring

National Panchayat Portal

PRIASoft for accounting

Local Government Directory

Captures all details of local governments and assigns unique code to GP

20

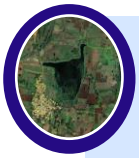
Panchayat Enterprise Suite (PES) Applications

ServicePlus for Service Delivery

National Asset Directory

Training Management Portal

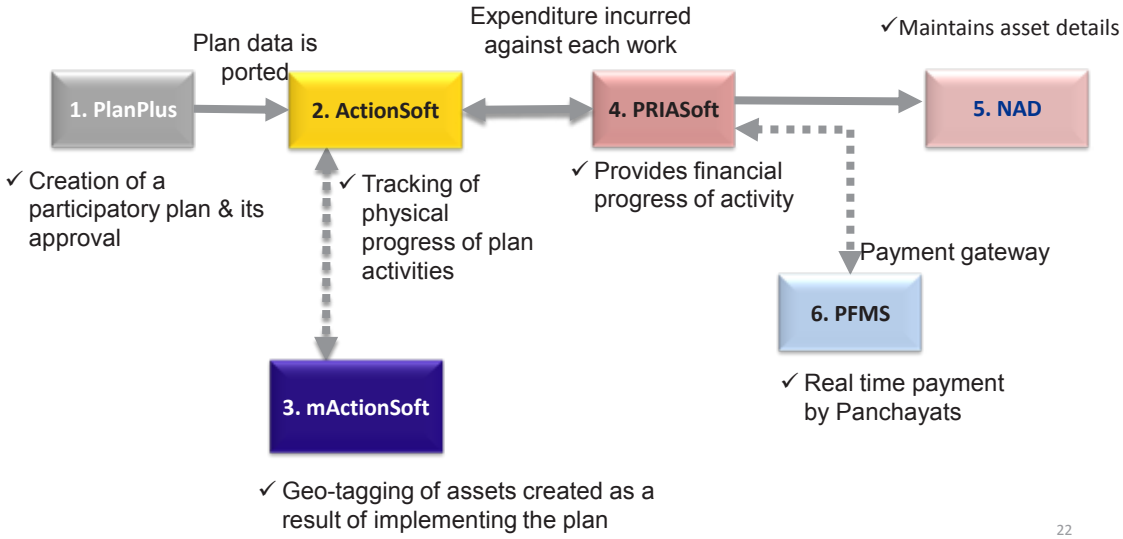
Social Audit



Gram Manchitra (Panchayat Atlas)
Launched on Oct 23, 2019

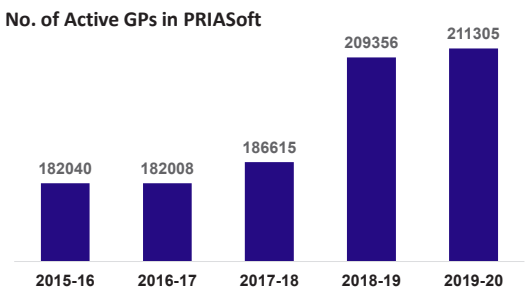
21

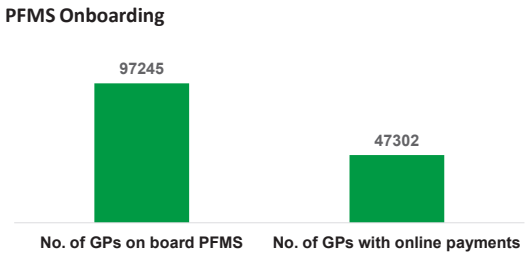
e-FMS Architecture towards work based accounting

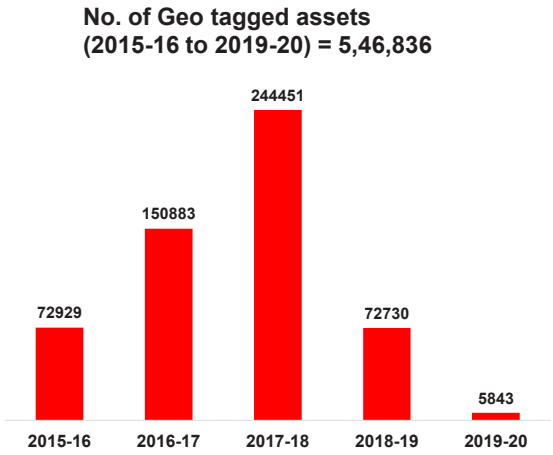


22

PES Status





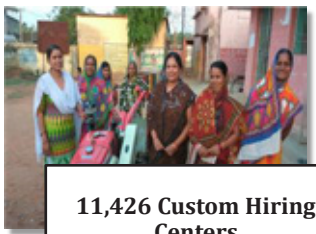


23

DAY-NRLM Status (Sep'19)

6.38 crore members, 58 lakh SHGs

Bank credit of 2.35 lakh crore since 2013-14



11,426 Custom Hiring Centers

63 lakh women farmers (MKSP + SRLM AAP)

63699 Enterprises under SVEP

730 Vehicles under AGEY

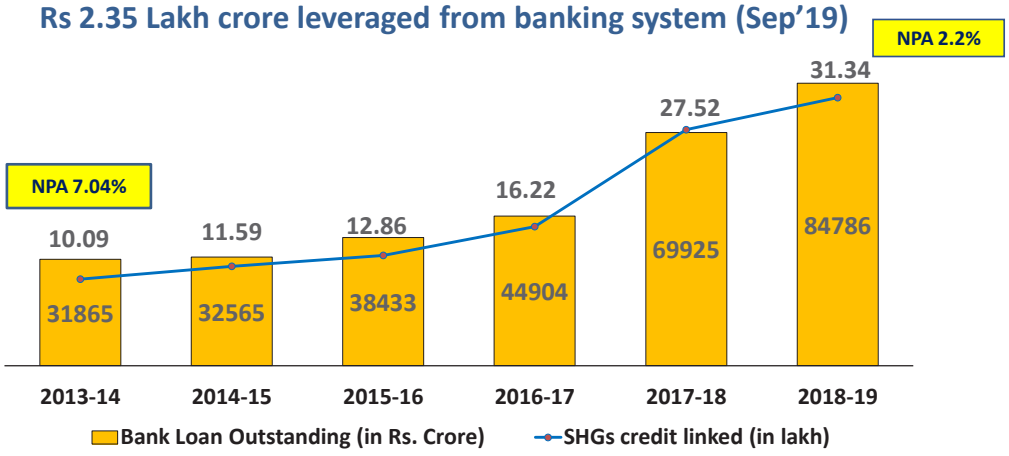
ग्रामीण विकास मंत्रालय
MINISTRY OF RURAL DEVELOPMENT
GOVERNMENT OF INDIA

DAY-NRLM

Financial Inclusion Interventions

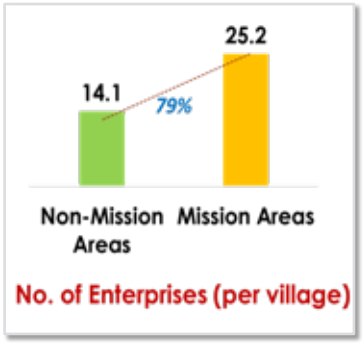
SHG Bank Linkage over the years

Rs 2.35 Lakh crore leveraged from banking system (Sep'19)



25

3 Important Results DAY-NRLM – IRMA Study



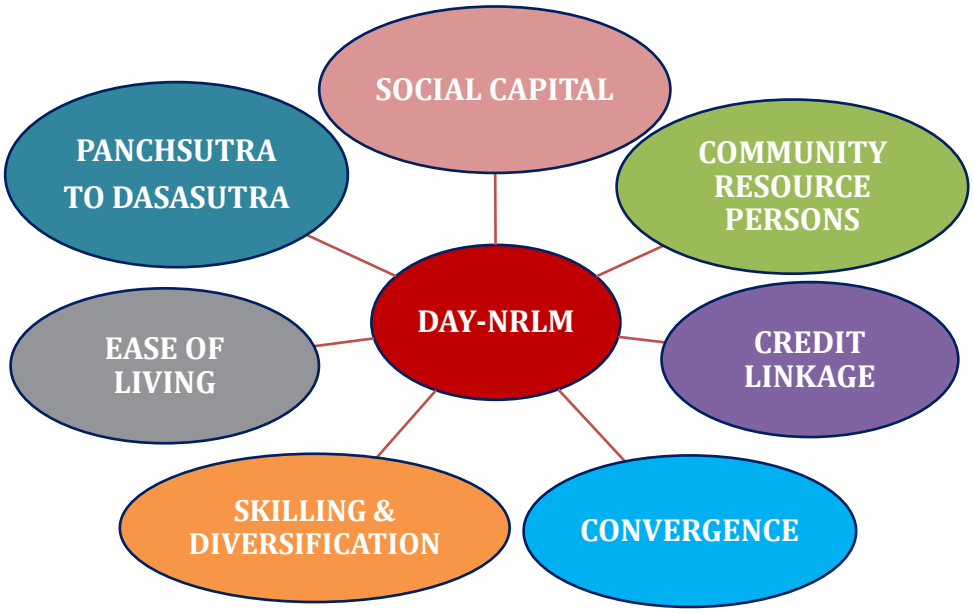
26

DAY-NRLM: Outcomes in the Next 5 Years

Building Strong Institutions of the poor	Providing financial services to the poor	Scaling Farm Livelihoods	Renewed emphasis on non-farm enterprises
• 9 crore women into 78 lakh SHGs • Establish 600 community managed training centers • Village Poverty Reduction Plans prepared by VOs into all GPDPs	• Rs. 3 lakh crore of bank credit to SHGs • 2 lakh women SHGs as BC Sakhi • 4 crore SHG members in life and accident insurance schemes	• Additional 30 lakh *mahila kisans* (MKs) • 12000 Producer Groups • 40 new large-scale FPOs	• SVEP support to 4.9 lakh enterprises • 19500 artisans supported under 75 non-farm clusters • 4000 SHG products listed on GeM

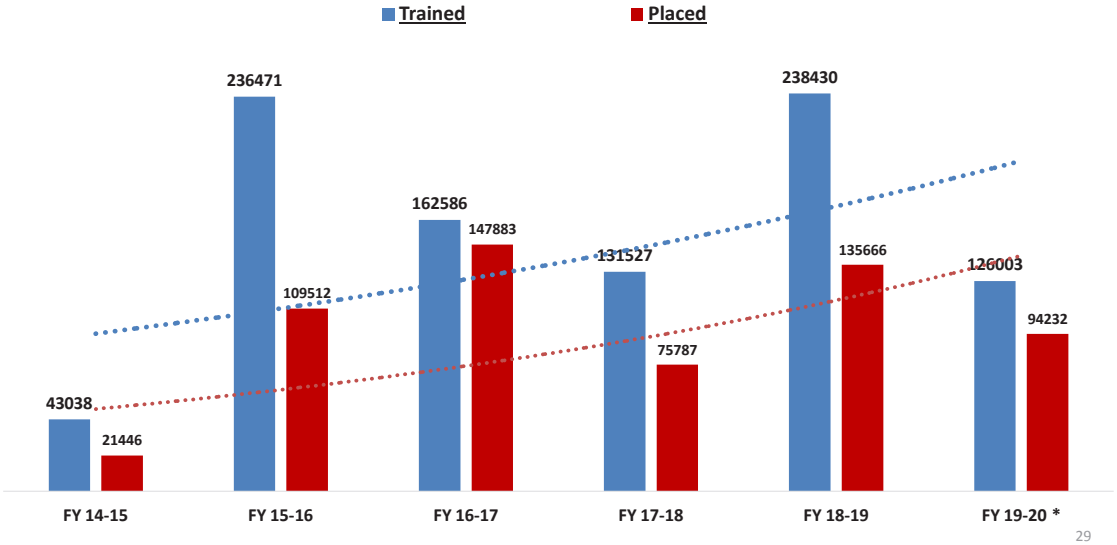
27

Why is Livelihood Mission & Women SHGs Doing Well?



28

DDU-GKY has trained and placed 9.34 Lakh, 5.84 Lakh respectively (Till Oct 2019).



29

DAY-NRLM: Skilling Rural Youth – Next 5 Years

- Mobilize 50 Lakh Rural Youth based on their aspiration with informed choice
- Engagement of CRPs for better implementation
- Train 43.77 Lakh Rural Youth
- Active engagement with 1000 Companies for assured placement
- CNN and SoP compliant RSETIs

2019-20	2020-21	2021-22	2022-23	2023-24
• 7 Lakh candidates to be mobilized • 6.4 Lakh candidates to be trained	• 9 Lakh candidates to be mobilized • 7.8 Lakh candidates to be trained	• 12 Lakh candidates to be mobilized • 8.7 Lakh candidates to be trained	• 12 Lakh candidates to be mobilized • 9.8 Lakh candidates to be trained	• 10 Lakh candidates to be mobilized • 10.7 Lakh candidates to be trained

30

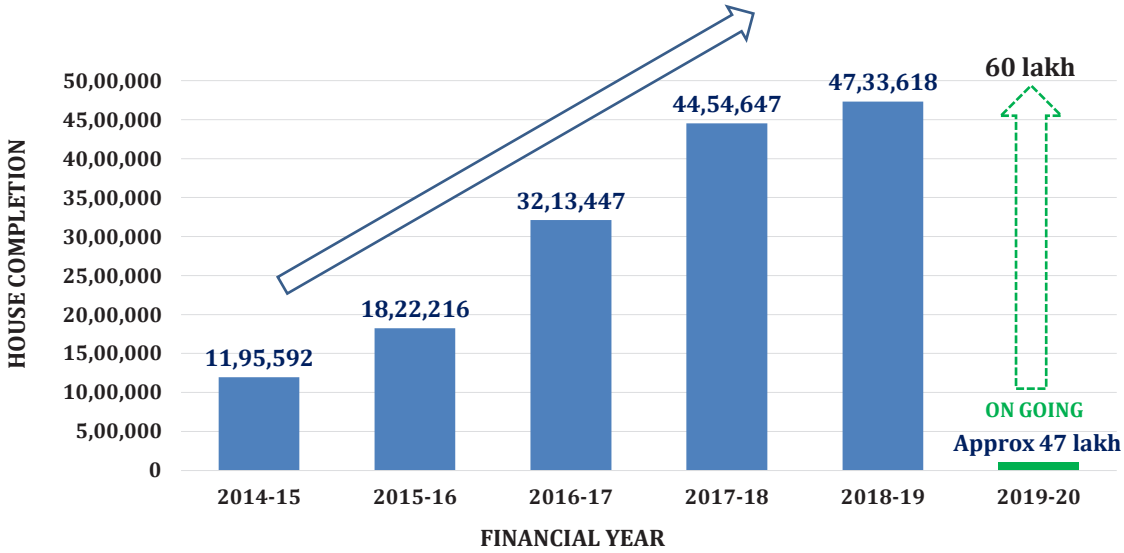
Ministry of Rural Development Government of India

प्रधान मंत्री आवास योजना-ग्रामीण
Pradhan Mantri Awaas Yojana-Gramin

PRADHAN MANTRI AWAAS YOJANA – GRAMIN (PMAY-G)

1.54 crore Rural Homes completed in 5 years

YEAR WISE HOUSE COMPLETION



1.54 crore houses constructed since April 2014

32

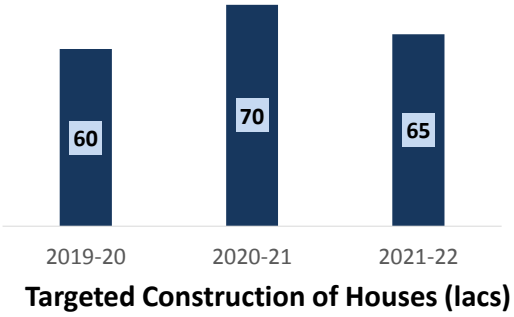
Pradhan Mantri Awaas Yojana-Gramin (PMAY-G)
"Housing for All by 2022"

- **2014-19 – 1.54 Cr. Rural Homes Completed.**
- **2019-22 – 1.95 Cr. To be Completed.**

Average number of days taken for completion of a house :

314 days in 2015-16 (20 sq. mt.)
114 days in 2017-18 (25 sq. mt.)

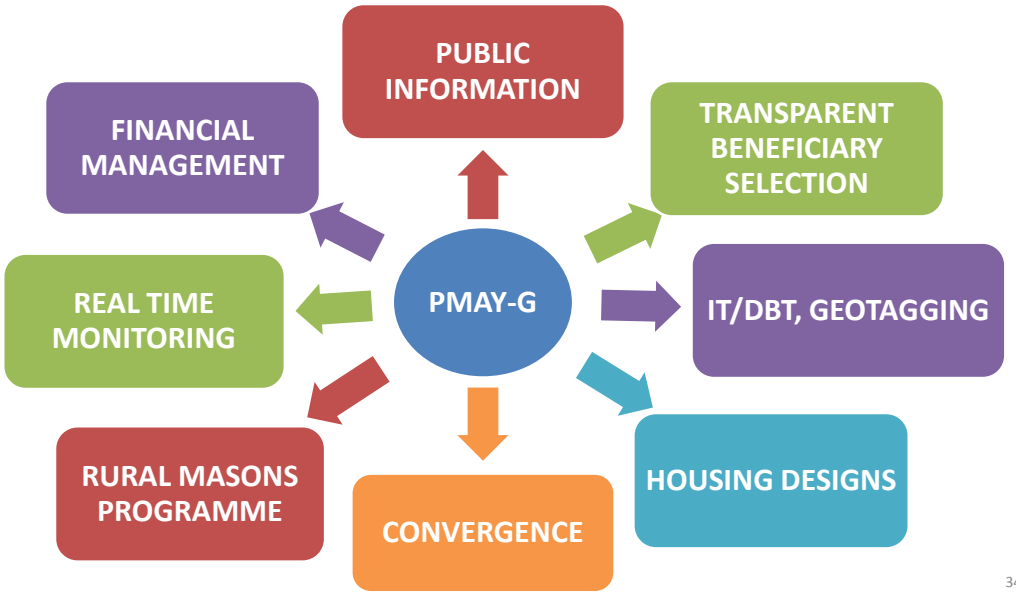
Funds required for FY 2019-20 made available



Targeted Construction of Houses (lacs)

33

Why is PMAY-Gramin doing well?



34

PMAY-G - Achievements

Identification of beneficiary households

- Total eligible households as per SECC 2011 data – 4.03 crore
- Identified households after verification by Gram Sabha and Appellate process - 2.53 crore

Physical Progress (till 30th October, 2019)

- Target assigned to States / UTs (2016-17 to 2019-20) = 1.50 crore houses
- Registration on MIS - AwaasSoft = 1.50 crore households
- Geo-tagging = 1.40 crore houses
- Sanction of houses to beneficiaries = 1.33 crore houses
- Release of 1st installment = 1.24 crore households
- Release of 2nd installment = 0.99 crore households
- Houses completed = 0.86 crore houses

35

MGNREGS as a Livelihood Resource

Individual Assets

- **Farm ponds, dug wells, etc.**
- **Vermi compost, NADEP Pits.**
- **Goatshed, Dairyshed, Poultry shed.**
- **90/95 days work in PMAY-Gramin.**
- **Tree Patta Scheme plantation.**
- **Land Development/ Diversification.**
- **Animal Resource Shed with PMAY-G for the landless.**
- **Skills under LIFE – up the Skilling ladder.**

Community Assets

- **Major water conservation measures.**
- **Grameen Haats for Producers.**
- **Workshed for Women SHGs.**
- **Solid Waste management.**
- **Village Roads, Parks, Drains.**
- **Aanganwadi buildings.**
- **Community Social Auditors/ Barefoot Technicians.**

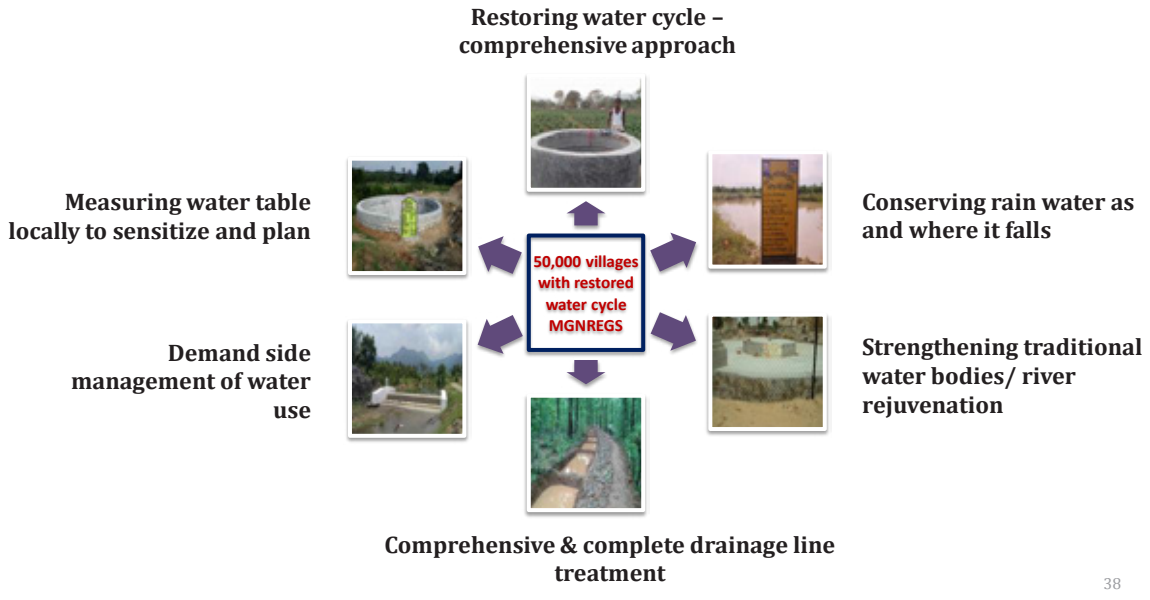
36

Major Individual and Community Assets completed (2014-19)

1.	Anganwadi Centre	42,716	8.	Renovation of Traditional Pond	6,78,059
2.	Farm Pond	18,17,701	9.	Check Dam	3,26,231
3.	Goat Shed	1,30,088	10.	Trench	2,69,682
4.	Cattle Shed	5,56,442	11.	Pond	1,95,545
5.	Vermi-NADEP	10,56,442	12.	Well	5,16,450
6.	Soak Pit	4,85,533	13.	Road (in Kms)	5,20,717
7.	Solid Liquid Waste Management	8,87,108	14.	PMAY-G Support	1,54,19,515

Restoring Water Cycle – Community Led Initiatives

MGNREGS spent > Rs. 1.55 lakh crore on NRM in 5 Years



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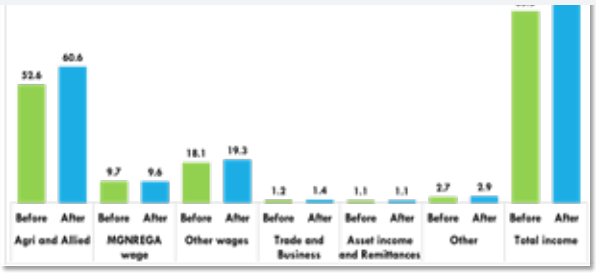
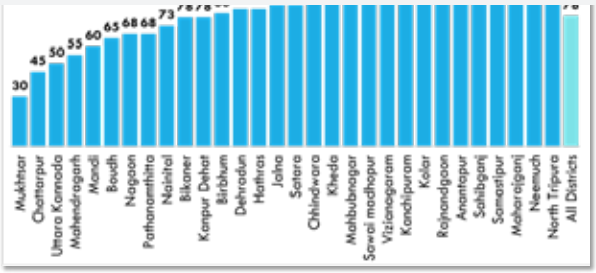
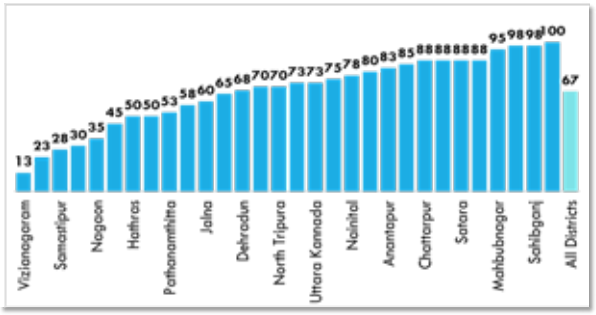
IEG – MGNREGS Study 2018



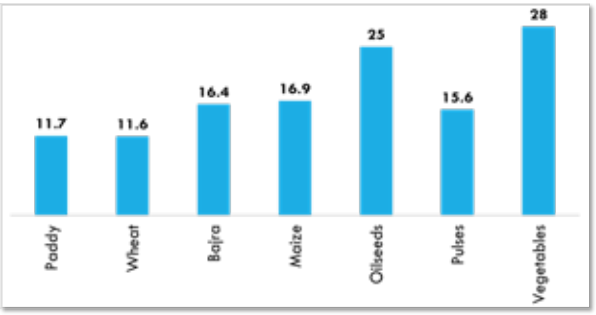
Income of HH from different sources before and after assets creation (Rs '000)



IEG Study % of HH benefiting from increase in water table



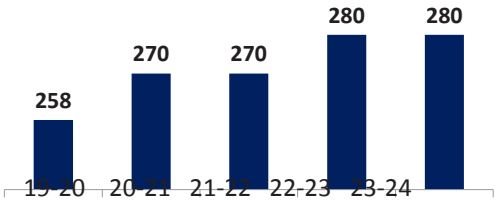
% of HH benefiting from availability of fodder



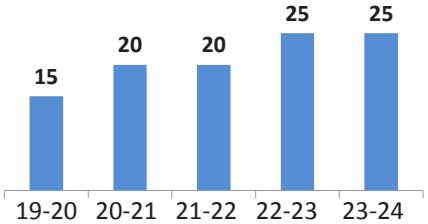
Change in Agricultural Productivity (%) of Surveyed HH due to the creation of asset

MGNREGS : Next 5 Years

- **At least 60% expenditure on Water Conservation works yearly**
- **Creation of community assets: AWC, Rural Haats/Infrastructure for collectives and SHGs**
- **Income generating Individual Beneficiary Schemes**
- **At least 60% expenditure on agriculture and allied activities yearly**
- **MGNREGS Labour on Skilling Ladder**



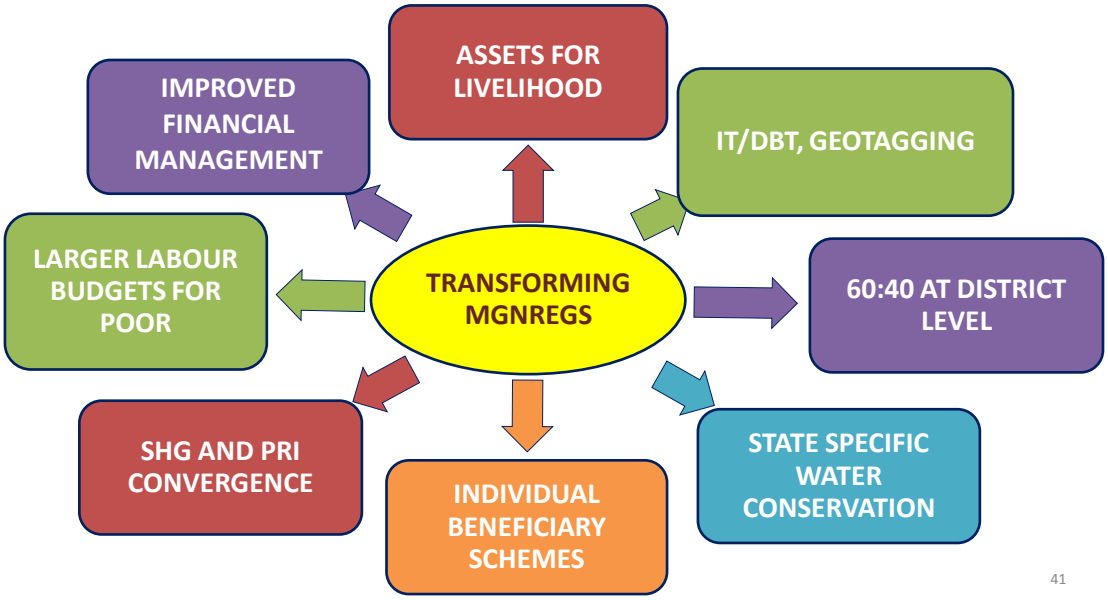
1358 crore person-days to be generated



% expenditure on individual assets for women, small/ marginal farmers

40

What transformed MGNREGS?



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PMGSY: Current Status

PMGSY-I Completion date-March 2019 1,78,184 habitations (Targets) **100% sanctions** **97% connectivity**	**100-249 (LWE)** Completion by March 2020 6,397 habitations sanctioned **100% sanctions** **72.5% connectivity**
PMGSY-II Completion by March 2020 50,000 kms up gradation **84% sanctioned** **61% completed**	**RCPLWE** Completion by March 2020 5,066 km sanctioned **100% sanctions of Phase 1** **21% completion**

6,05,137 KM constructed till date

42

PMGSY-I➡ 500+ and 250+ connectivity

YEAR (s)	Road kilometers per day
2011 – 2014	79 km per day
2014 – 2016	100 km per day
2016 – 2019	130-135 km per day

Eligible & Feasible Habitations connected	
April 2014	56%
March 2019	96% - 97%

35052 km Green Technology Roads

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PMGSY : Next 5 Years

- Build roads of strategic importance in LWE areas [RCPLWE] : 10,000 kms
- Upgrade 1,25,000 km rural roads under PMGSY III, to improve connectivity of villages to markets, schools and hospitals
- Propagate use of new and green technology at least 15%

2019-20	2020-21	2021-22	2022-23	2023-24
• Approval and Rollout PMGSY III • Complete 100% Sanction in PMGSY-II	• PMGSY-II 100% Completion • LWE 100% Completion	• PMGSY III: 100% sanctions	• RCPLWE Phase II: 100% Completion	• PMGSY III: 80% completion

44

Achievements during last 5 Years

Year	Habitation [in no]		Length [in km]	
	Target	Achievement	Target	Achievement
2014-15	4,688	11554	21,775	38043
2015-16	10,177	10207	33,649	35,150
2016-17	15,000	11970	48,812	47,446
2017-18	15,000	11,548	51,000	48,730
2018-19	15,000	10,484	57,700	49,043

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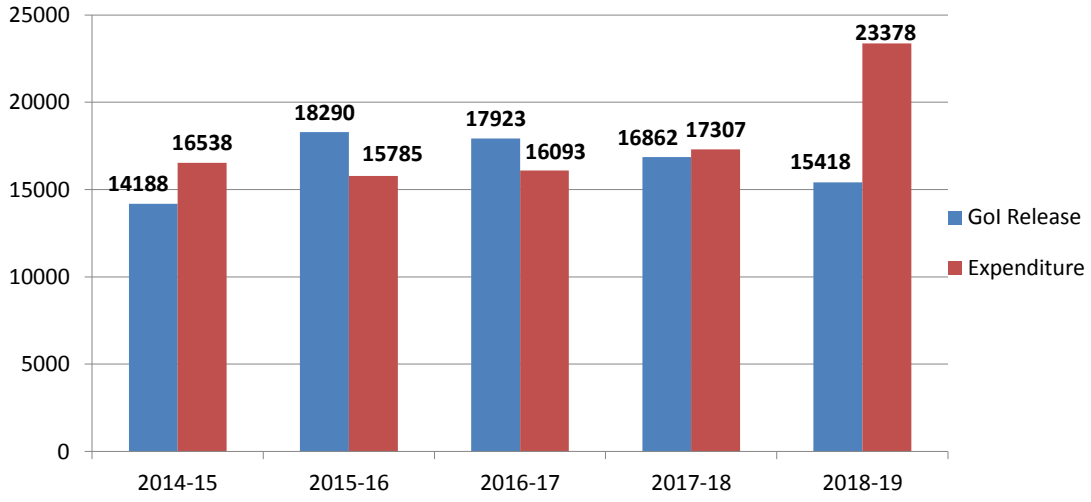
Trend of Releases from GoI and PMGSY Expenditure

(amount in Rs. crs.)



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PMGSY – III: Next 5 Years (2019-24)

- Cabinet approval in July, 2019.
- Guidelines issued in August, 2019.
- Total Target of 1,25,000 km.
- Phase I:13 States taken on priority.
- Training completed for all states, PIU level training in 9 states.
- IT driven road planning using GIS platform.
  - 1000 trace maps generated
  - Identification of possible routes through trace maps
- **Identification of possible routes through** GeoPMGSY app.
  - **5.5+ lac** facilities geo-tagged photographs
  - GIS based algorithm to scientifically identify important routes

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Why PMGSY has done well

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Evaluation Studies of PMGSY

- 1 km of improved rural road gives 0.46 less days of illness

  (On way to good health? Rural Roads and morbidity in upland Odisha-2015 ,University of Heidelberg)
- PMGSY roads have provided new opportunities of employment in nearby urban areas
- Better education opportunities particularly for girls to continue beyond the elementary school level.
- Health facilities more accessible to people with more institutional births

  (Impact of PMGSY Roads on Accessibility in Rural roads, 2016, BITs Pilani)
- Increased cultivation choices and improvements in cropping patterns
- Significant savings in travel time and cost to reach the markets
- Increased awareness on not only consumer items but also on toilets and sanitation

  (Impact Assessment Study of Improved Rural Road Maintenance System under PMGSY, 2015, ILO)
- Increased accessibility through reduction in travel time
- Increase in the share of crops marketted
- Crop diversification leading to reduction of production/market risks

  (Impact Evaluation of PMGSY, 2019, World Bank)

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SAANSAD ADARSH GRAM YOJANA (SAGY)

- A unique approach in convergence to create model villages without allocating additional funds

- 2014-19 - First three phases of SAGY
  - 1,495 GPs identified by Hon'ble MPs
  - 69,789 activities planned under VDPs of 1,321 GPs
  - 41,925 (60%) activities completed under VDPs

- 2019-24: Each Hon'ble MP to identify 5 GPs
  - 84 GPs identified till 21 October 2019 under Phase-IV
  - Capacity building of State ToTs completed
  - Charge Officers would be trained in the coming months

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SHYAMA PRASAD MUKHERJI RURBAN MISSION (SPMRM)

Physical Progress:

				(in No)
Milestone	**Phase 1**	**Phase 2**	**Phase 3**	**Total**
Cluster Identification	100	100	95	295
Integrated Cluster Action Plans (ICAPs) approved	100	94	93	287
Detailed Project Reports (DPRs) approved	84	73	67	224

Financial Progress:

						(Rs. in Crore)
Milestone	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
Budget Estimated (BE)	Rs.100.00	Rs. 300	Rs.300.00	Rs. 1000.00	Rs. 1200.00	Rs. 800.00
Revised Estimate (RE)	Rs.2.00	Rs.60.00	Rs.600.00	Rs.600.00	Rs. 451.03	-
Released	Rs. 2.00	Rs.32.05	Rs. 599.45	Rs.553.26	Rs. 432.59	Rs. 154.78

Others:

- For real time monitoring of works and fund flow, a robust MIS called "RurbanSoft" has been developed and integrated with PFMS
- Framed Spatial Planning Guidelines for Framing Model Land Use Regulations, Development Controls and Service Level Benchmarks with Appropriate Enforcement Mechanisms for Rurban Clusters and shared with States/UTs
- Organized National level Workshop on experience sharing by elected representatives from SPMRM clusters
- To encourage planned development, land management and better project planning, Geo-Spatial plan for Rurban clusters are being made

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RURBAN – SAGY: Next 5 Years

- Develop 1000 new clusters around **thematic economic activities**
- Develop 1000 model villages under SAGY
- **Geo-spatial** planning for developing basic minimum infrastructure with pre-defined service benchmarks
- Cluster ownership & sustainable use of infrastructure created through **O&M by local governments or economic enterprises**
- Focus on **service level benchmarks**
- **Co-location & convergence** with all agri and micro enterprise activities to bring to scale farm/non-farm production.

2019-20	2020-21	2021-22	2022-23	2023-24
• Expedite progress in 295 existing SPMRM clusters • 200 GPs to be identified	• SPMRM-II rolled out with first 300 clusters • 300 GPs to be identified	• 300 additional clusters • 300 GPs to be identified	• 400 additional clusters rolled out • 300 GPs to be identified	• 895 Clusters fully developed • 300 GPs to be identified

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SOCIAL SECURITY IN RURAL AREAS

- **Universal coverage of the old, widows and divyanga.**
- **18-40 Contributory pension initiatives for unorganised workers and marginal and small farmers**
- **Placement based employment of Divyangjan under DDUGKY**
- **Skill opportunities for widows – DDUGKY & RSETI**
- **Homes for aged/divyanga/widows**
- **Self Help Groups of the elderly – a new initiative**
- **Make pension for 60+, widows & divyanga respectable- Centre plus States.**

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National Social Assistance Programme (NSAP)

Physical Progress:

					(No. In crore)
Milestone	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**
Beneficiaries Covered	3.05	2.72	2.84	2.89	2.89
Beneficiaries Digitized	2.03	2.60	2.70	3.18	3.22
Digital Transactions	-	-	1.72	15.00	21.27

Financial Progress:

					(Rs. In crore)
Milestone	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**
Amount Allocated (BE/RE)	7241.00	9082.00	9500.00	8744.57	8429.69
Amount Released	7086.62	8616.40	8851.14	8696.16	8418.46

- To enhance transparency and elimination of inclusion exclusion errors. **Data of all the beneficiaries under NSAP has been digitized over NSAP-PPS.**
- With due consent 243 lakh beneficiaries have got their Aadhaar numbers enrolled with the scheme.
- Payment mechanism is being transformed towards A**adhaar based payment system (with consent) to facilitate end-to-end digital transactions. This will lead to complete elimination of any possible inclusion errors.**
- **In comparison to digital transactions through DBT in 2016-17 1.72 Crore, there has been a quantum jump of 21.27 crore in 2018-19.**

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Beneficiary Selection Criteria and Revised Pension Rates Based on Adoption of SECC Data

Criteria	Scheme	Age Group	Existing Pension Rate	Number of Beneficiaries (AI + 2 DEP)* (in crore)	Proposed Rates	Expected Annual Liability (12 months)
• All Beneficiaries at SECC Automatic Inclusion + Any Deprivation • Widow pension admissible at 40+ and disability (40%) at age zero • NFBS to continue as it is. • Minimum rate Rs 1000 p.m.	NOAPS	60-79	200	4.85	800	➢ Total requirement of Funds Rs. 52,746 crore ➢ Centre Share: Rs. 27,814 crore ➢ State Share Rs. 24,235 crore ➢ Additional Funds for Centre: Rs. 18,614 crore
		80+	500		1200	
	NWPS	40-59	300		800	
		80+	500		1200	
	NDPS	0-79	300		1000	
		80+	500		1500	

- Based on Hasmukh Adhia Committee Report
- *Current total number of beneficiaries : 3.09 crore

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DISHA
Monitoring Mechanism

- Minimum one meeting per quarter at District Level DISHA Committee.
- Follow up action on recommendations of the DISHA committee should be initiated within 30 days of the meeting.
- Member Secretary to ensure conduct of meetings as well as proceedings of meetings are uploaded on the website of the Ministry of Rural Development regularly.
- DISHA meetings reported by States in previous years:

Year	No. of meetings reported
2016-17	832
2017-18	814
2018-19	656
2019-20	56

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THANKS

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NATIONAL SEMINAR ON SOCIAL AUDIT OF RURAL DEVELOPMENT PROGRAMMES

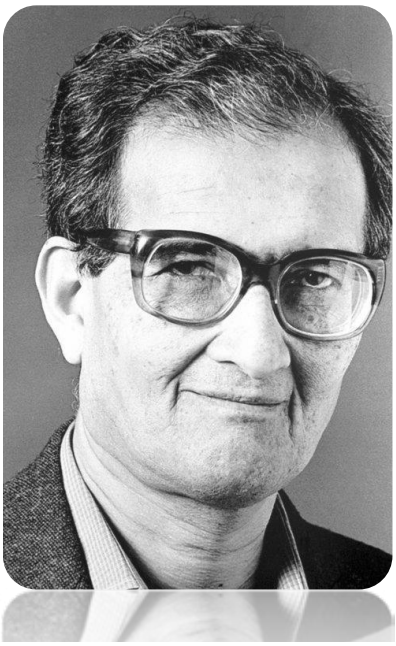
SOCIAL ACCOUNTABILITY

BEST PRACTICES ACROSS THE WORLD

13th NOVEMBER 2019, VIGYAN BHAVAN

"Silence is a powerful enemy of social justice."

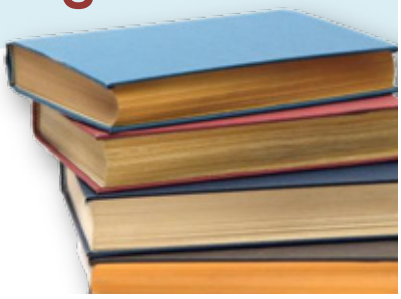
– Amartya Sen



Ordinary people can make a difference …

By asking the **right** questions at the **right** time in the **right** manner…

Backed by the power of **Information and knowledge!**



WHY SOCIAL ACCOUNTABILITY? DEMAND SIDE

To Address

Corruption

Service to abysmally low quality

No Services

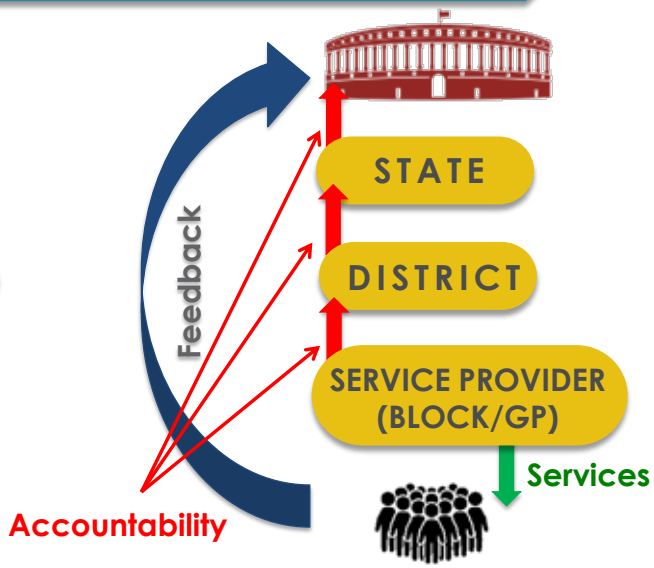
Impacts everybody, but..

Poor tend to be more affected by it

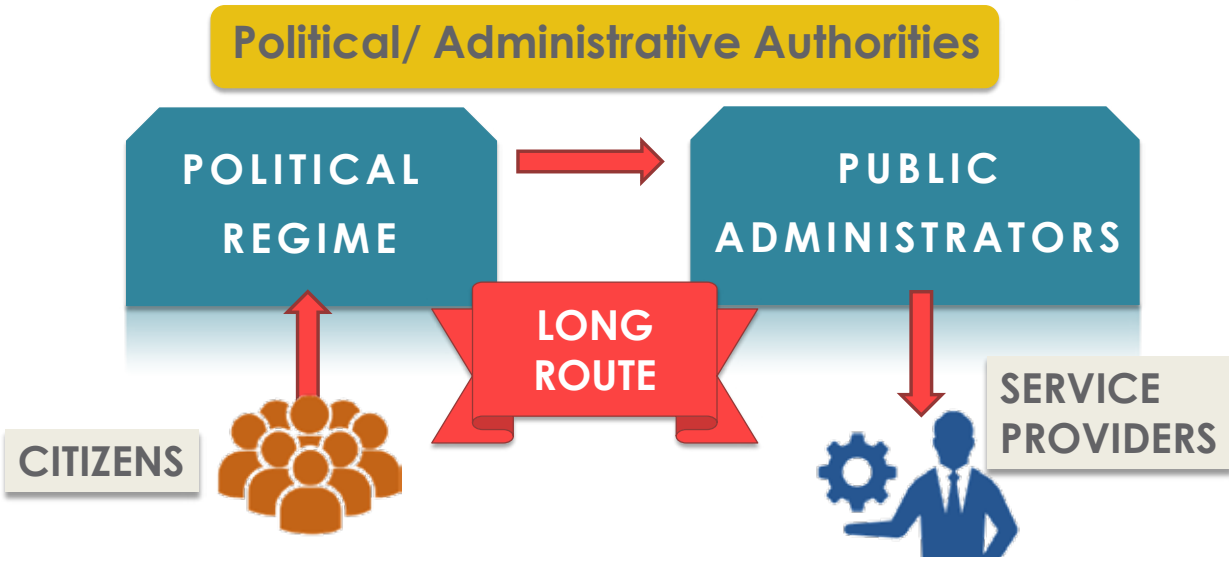
Unable to compensate by switching to better-quality **private** services.

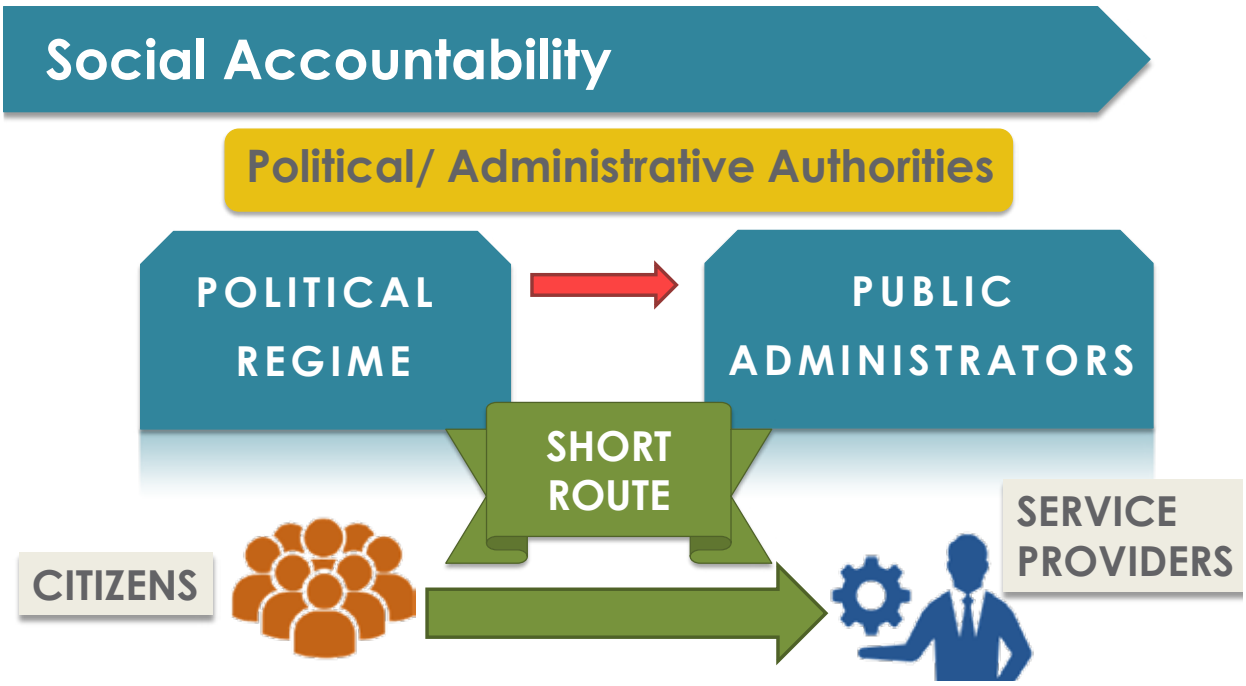
Traditional Methods of Accountability

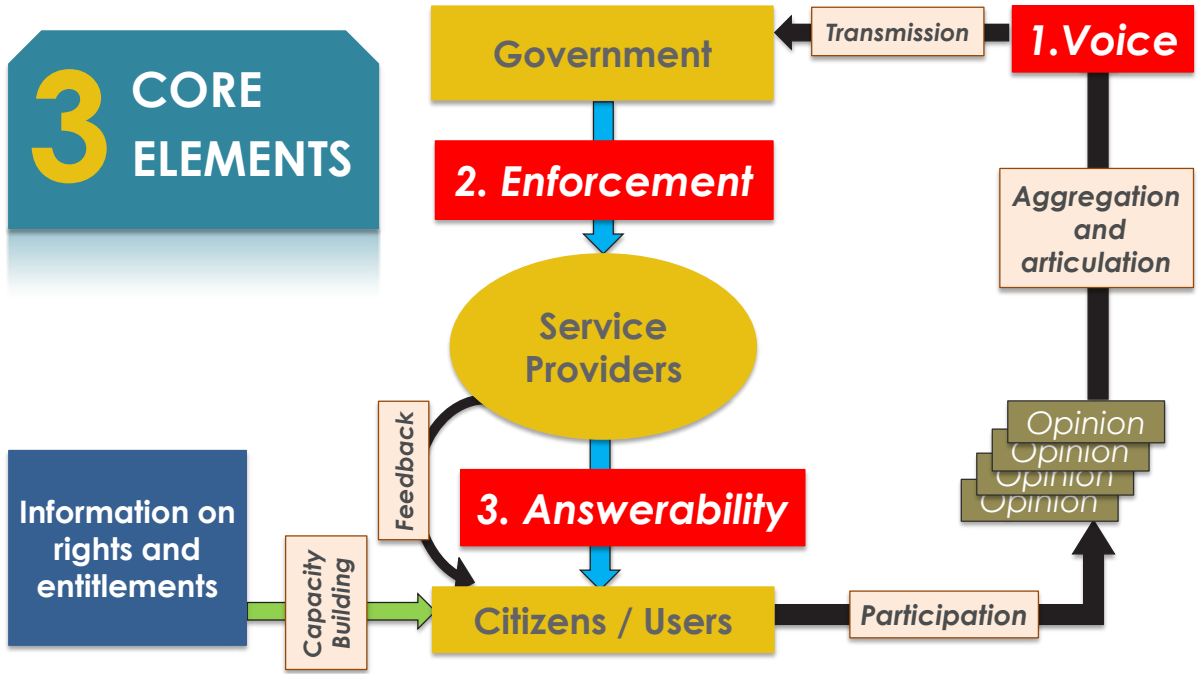
- Elections
- C&AG
- RTI
- Protests/ Demonstrations
- Advocacy campaigns
- Investigative journalism
- Public interest lawsuits



Traditional Accountability




Social Accountability
Political/ Administrative Authorities
POLITICAL REGIME
PUBLIC ADMINISTRATORS
SHORT ROUTE
CITIZENS
SERVICE PROVIDERS


3 CORE ELEMENTS
Government
Transmission
1.Voice
2. Enforcement
Aggregation and articulation
Service Providers
Opinion
Opinion
Opinion
Opinion
Feedback
3. Answerability
Information on rights and entitlements
Capacity Building
Citizens / Users
Participation

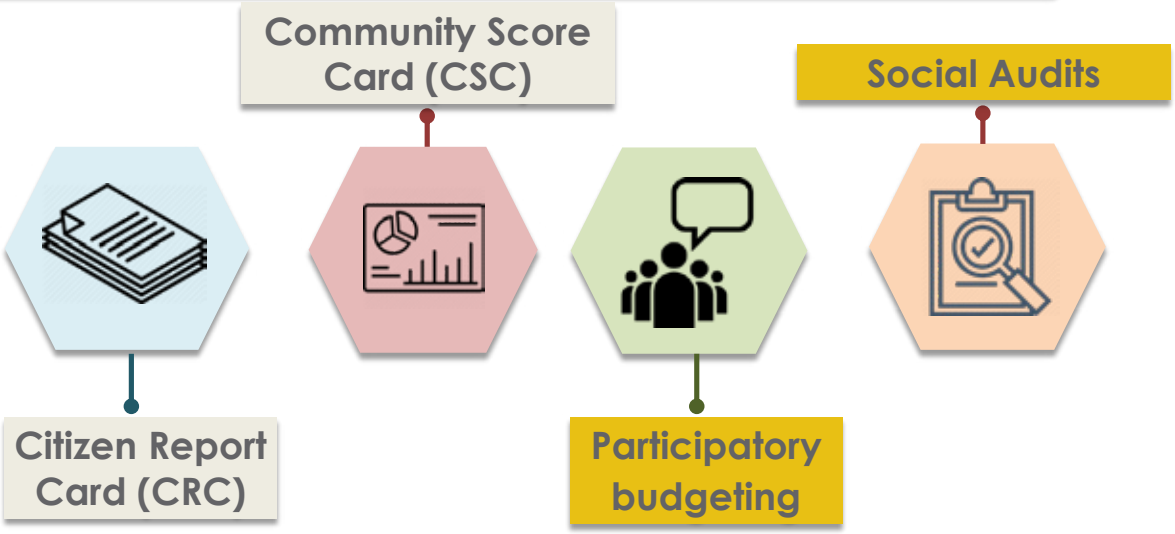
Challenges

Elite Capture

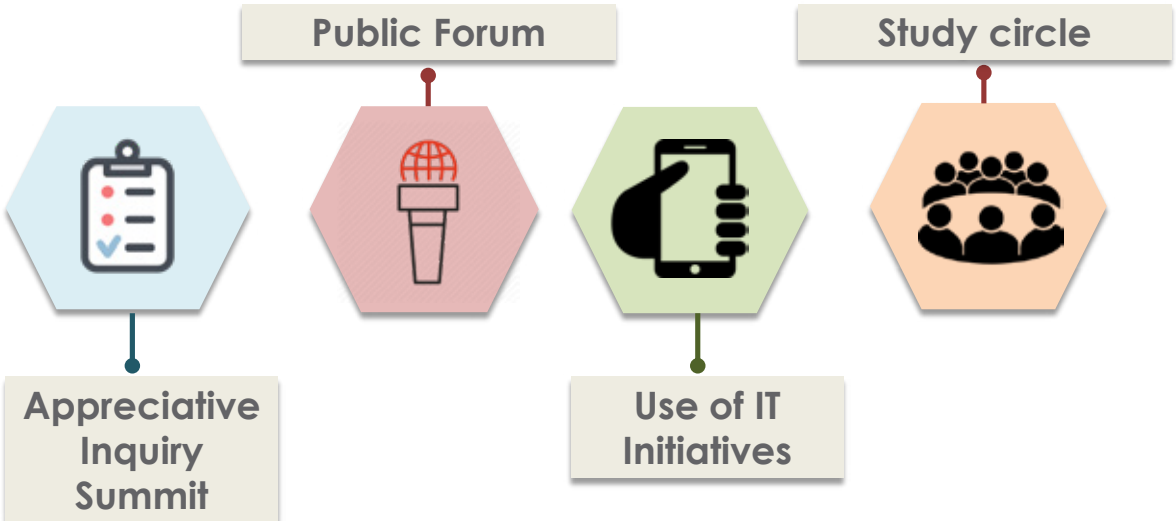
Violence

High Factionalism

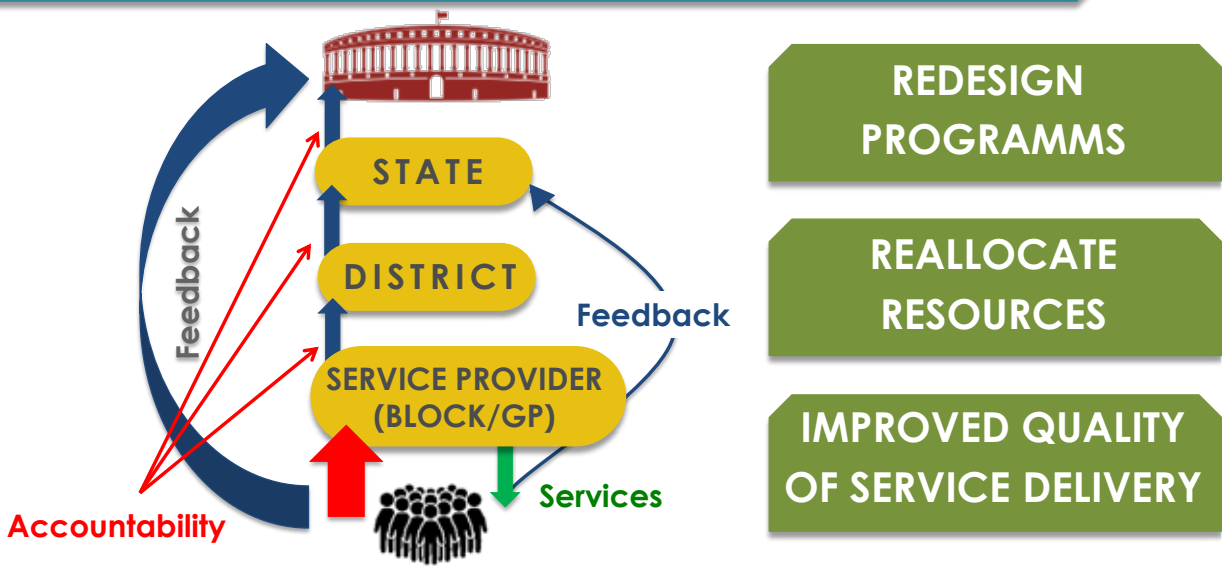
Tools for Social Accountability



Tools for Social Accountability



Strengthening Downward Accountability



BEST PRACTICES

OFSTED's Inspection of Schools — ENGLAND

- Monitoring of schools by **a non-ministerial dept.**
- Reports submitted **directly in the Parliament**

- ***Ranking of schools***
- ***Public disclosure of the rankings***
- ***Budget allocation - proportional to ranking***

Citizen Monitoring of Projects — Philippines

- CSO **selected by Government** for monitoring
- **Monitoring team** consists of
  - CSO representatives,
  - beneficiaries
  - trained village personnel
- Monitoring **reports shared** with community

- ***CSO led monitoring***
- ***Findings of reports - prerequisite for payments***

e-AGORA – Participatory Democracy — European Union

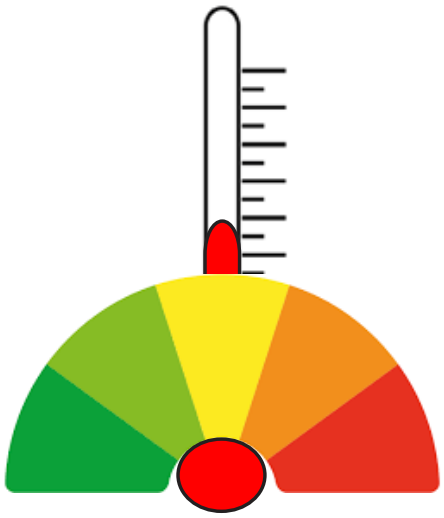
- **Distance training** programme
- Using **digital platform** for wider coverage
- Training provided in **11 countries** viz. France, Belgium, Portugal, Spain, Brazil & Chile
- **Linked civil servants** with Citizens & CSOs

- ***e-based course on participatory planning and accountability***

Barometer Report — Zambia

- CSO mobilizes **peoples' participation** for monitoring of Govt. services
- A **"barometer" Report** is issued which includes
  - Quantitative assessment
  - Qualitative assessment
  - Summary of findings
  - Recommendations for action

- ***CSO leadership***
- ***Community Report Card***



National Citizen Ombudsman Liaison Council — Japan

- **Independent CSO** based
- **Public Lawyers** gathered to seek information on **Govt. expenditure**
- National level transparency **ranking of local Government**

- ***Lawyers lead the program***
- ***Ranking of local Govt.***
- ***Media coverage***

Citizens' Report Card Survey — Bengaluru (India)

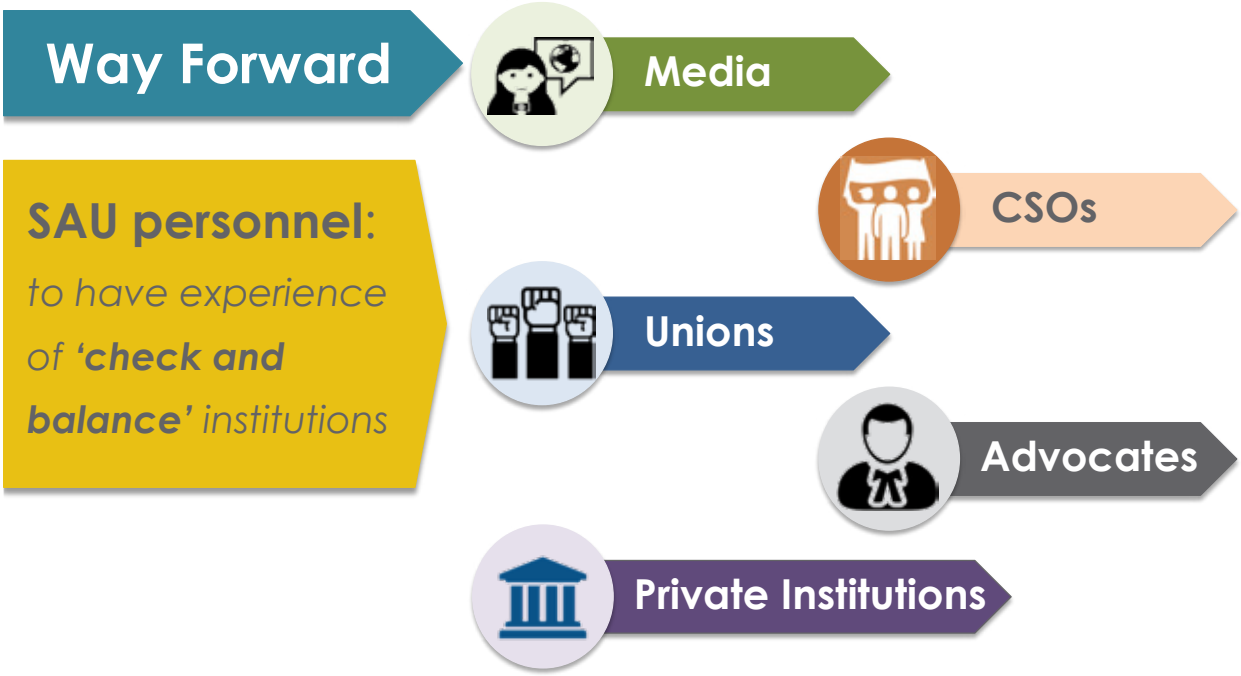
- Annual **survey by children** (12-14 aged), since 2000
- **Themes** like roads, polyethene's, etc.,
- Children **interview adults** on annual theme
- Report released in **Public function**

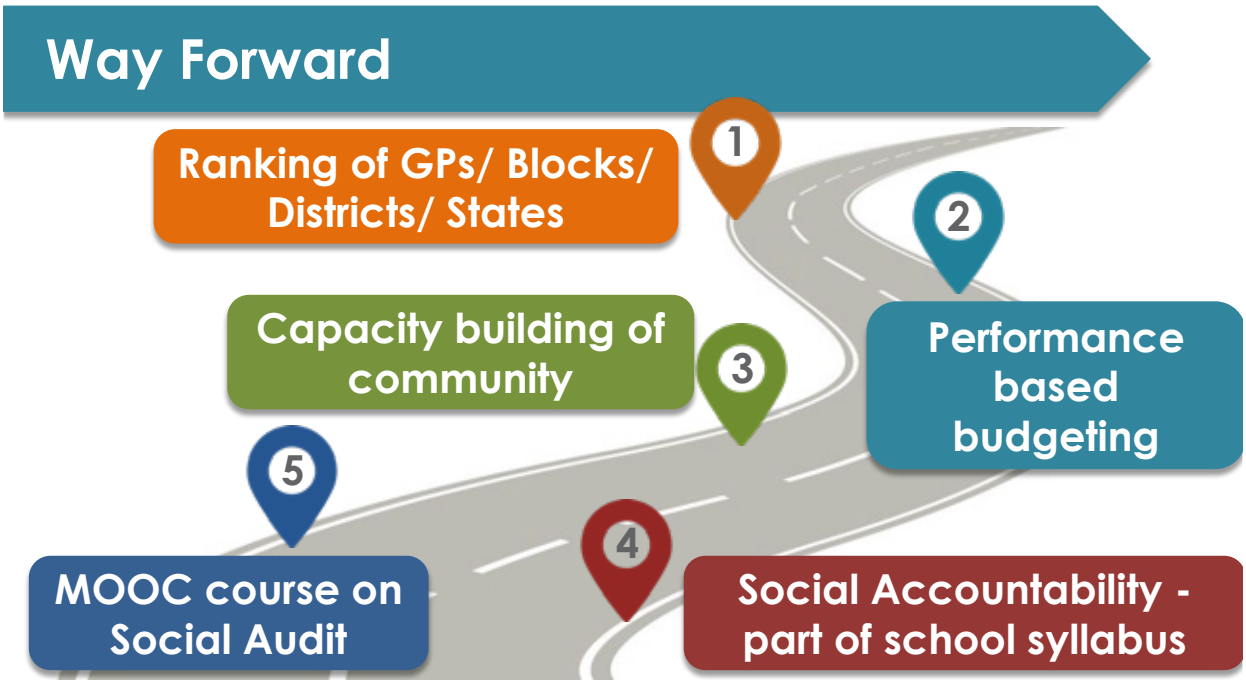
- ***Involvement of Students***
- ***Disclosure in Public Function***

Way Forward

- **Report to be segregated into –**
  - Procedural issues
  - Financial issues
  - Complaints

- ***State SAU report to have –***
  - *National level issues-* ***Policy***
  - *State level issues-* ***Disciplinary***
  - *District level issues-* ***Training***


Way Forward
SAU personnel:
to have experience of 'check and balance' institutions
Media
CSOs
Unions
Advocates
Private Institutions


Way Forward
Ranking of GPs/ Blocks/ Districts/ States
1
2
Performance based budgeting
Capacity building of community
3
5
MOOC course on Social Audit
4
Social Accountability - part of school syllabus

Great things never come from comfort zones!

Thank you!

National Seminar on Social Audit of RD Programmes

PMAY-G Social Audit Guidelines

13-14th November, 2019

Plan of presentation

1	PMAY-G Framework for Implementation and Social Audit	Go to slide
2	Process followed in finalization of the Social Audit guidelines	Go to slide
3	Key documents required for Social Audit	Go to slide
4	Social Audit process flow	Go to slide
5	Scope of Social Audit	Go to slide
6	Governance Structure	Go to slide
7	Funds management	Go to slide
8	Training	Go to slide

PMAY-G and Social Audit

Social Audit (SA) in PMAY-G

Section 9.6.3 of Framework for Implementation for Pradhan Mantri Awaas Yojana – Gramin, Section articulates:

"Social Audit Units (SAU), set up by the State/UT Government **under MGNREGA, to be roped in** to facilitate conduct of Social Audit of PMAY-G. Resource persons identified by the SAU at different levels may be involved with the Gram Sabha in conducting social audit. The resource persons can be drawn from **primary stakeholders, civil society organizations or individuals, having knowledge and experience in working for the rights of the people**. The quality monitors and Community Resource persons under Rural Development schemes shall be part of the Social Audit process. "

Back to Agenda

The process followed in finalization of PMAY-G SA guidelines

Consultative process adopted *for finalization of Social Audit guidelines of PMAY-G, with the involvement of SAUs, State implementing officials etc.*

	The Process followed
1	Draft guidelines developed by RH-MoRD
2	Write shop organized by NIRD&PR for discussion on draft guidelines and seeking inputs on the same
3	Revised guidelines shared by NIRD&PR, incorporating inputs from the write shop
4	Discussion with NIRD&PR on the revised guidelines
5	Internal discussion on the revised guidelines by RH- MoRD
6	Comments shared with NIRD&PR and draft revised accordingly
7	Shared the draft guidelines with States/UTs for their inputs
8	Guidelines revised basis inputs from the states
9	Finalization of guidelines and their release

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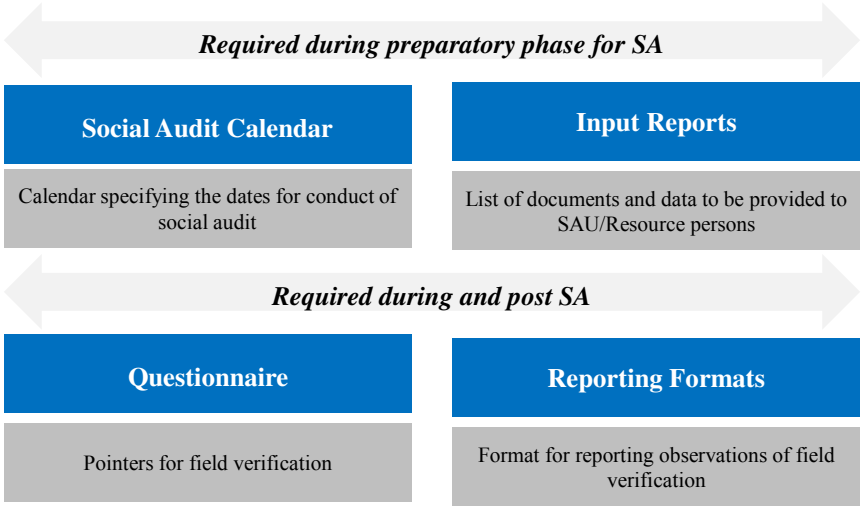
Key Documents



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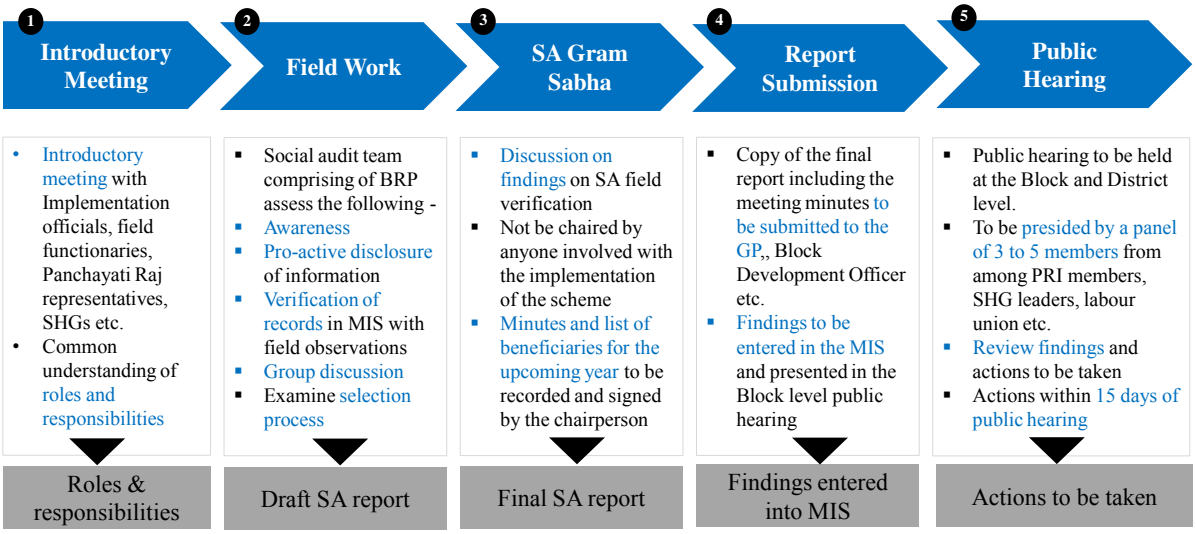
The Social Audit (SA) Process



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Scope of Social Audit in PMAY-G

Awareness	▪ Whether **sufficient awareness** on the scheme has been generated ▪ Specified **processes** have been followed ▪ Beneficiaries **aware** about their entitlements
Ground Truthing	▪ **Verification of data** uploaded in AwaasSoft ▪ Verification of **state specific support** provided to the beneficiaries ▪ Detection of inclusion and exclusion errors
Transparency & Accountability	▪ Registration of **Grievances** ▪ Whether there have been any instances of **corruption** ▪ Examination of **utilization of funds** provided for construction of houses

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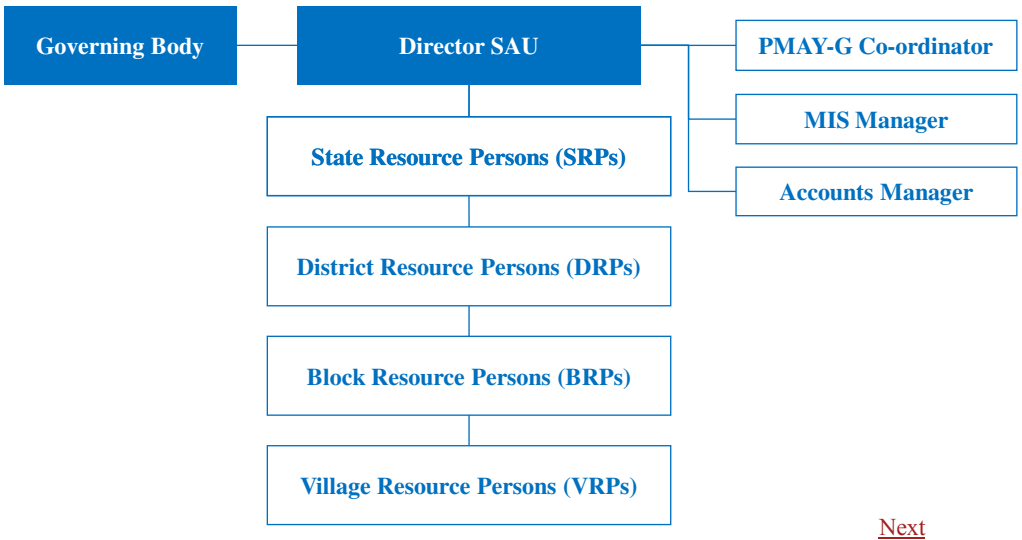
Governance structure (1/3)



Next

Governance Structure | Governing Body (2/3)

Governing Body
Governing body of SAUs to be formed and should include Joint Secretary (**Rural Housing**), MoRD or his representative and the **state secretary** of the department implementing the scheme as special invitees
SAU to designate a **grievance redressal officer** for accepting complaints from citizens about the staff and practices of SAU. The grievance redressal officer to report to the Governing Body
Certified copy of the **accounts of the SAU** duly audited by CA firm selected from a panel maintained by C&AG shall be put up by the Director SAU to the Governing Body for its acceptance
Periodic internal and external assessments of the SAU

Next

Governance Structure (3/3) | Social Audit Units

Composition	Role & Responsibilities
A **separate Program division** (PD) for PMAY-G within SAU at State level is required	Ensure that Social Audit of PMAY-G is conducted in every Gram Panchayat once in a year and accordingly prepare the annual calendar
At state level, SAU can engage one person each for these positions: (i) PMAY-G Coordinator, (ii) MIS Manager, (iii) Accounts Manager and (iv) Documentation Specialist, as required	Upload social audit calendar and report deviations from the calendar, if any, on AwaasSoft Facilitate development of required documents for conduct of SA
VRPs can be drawn from primary stakeholders, civil society organizations, SHGs under NRLM and other organizations or individuals having knowledge and experience of working for the rights of people.	Issue code of conduct for all SA resource persons Conduct meetings with implementation officials and keep track of the action taken

Back to Agenda

Funds Management (1/2)

Fund Transfer & Management

Funds are to be **released to the States/UTs** timely. Expenditure towards conduct of social audits would be met from **Admin component** of the Programme

The funds for the social audit shall be released on the lines of the Social Audit Guidelines of MGNREGA

SAU should submit **utilization certificate** and **audited statement** of the previous year along with the proposal to the State for release of second tranche of fund to the SAU by the State. SAUs must have completed **40% of the social audits** allocated for that year when applying for the second tranche

The Social Audit Unit must submit **expenditure statement** on **quarterly** basis to the State/UT

Next

Funds Management (2/2)

Indicative expenditure items for SAUs

(a) Cost of hiring of personnel on contract for SAU

(b) Training of resource persons who facilitate social audit

(c) Expenses for conduct of social audit

(d) IEC activities

(e) Conduct of assessments and evaluation studies

(f) Cost of seminars, meetings

(g) Monitoring activities

Back to Agenda

Roles of NIRD&PR & SIRDs

Training partner for capacity building and training of the social audit resource persons
Conduct sensitization program on social audit for members of the implementing agencies
Prepare training materials on Framework for Implementation of PMAY-G, Social Audit process and Social Audit guidelines, AwaasSoft application and data entry

End

Back to Agenda

Thank You

ग्रामीण विकास मंत्रालय
भारत सरकार
MINISTRY OF RURAL DEVELOPMENT
Government of India

NSAP

NATIONAL SOCIAL ASSISTANCE PROGRAMME

Social Audit

- A concept that has become popular and relevant in the context of good governance.
- An important tool to empower people
- Ensures their participation in implementation of a scheme
- Done by Gram Sabha at the lowest level in the presence of local officials.
- Publication of findings and reports in the public domain.
- Through its processes allows the civil society to identify and bridge the gap between the desired and actual impact of a programme under implementation

Purpose

- Involvement of stakeholders in scrutinizing and evaluating the implementation at field level
- To implement the scheme in a more meaningful and effective manner
- Shortcomings, assessed during audit, could be eliminated
- Significant for all Government Schemes especially NSAP where beneficiaries belong to the most vulnerable category of society
- Schemes under NSAP provide earmarking of 0.5% of the funds
- MGNREGA, National Food Security Act, Rights of Persons with Disabilities Act have provision for SA

Objectives

It ensures:

- Awareness generation for all stake holders
- Pro-active disclosure of the information pertaining to the Scheme
- Beneficiary verification/validation based on eligibility criteria
- Providing platform for recording grievances and
- forwarding to appropriate authorities for their quick redressal
- Accountability and transparency,
- Monitoring of unethical practices and regular assessment of delivery mechanism

Pilot Social Audits

- NIRD & PR conducted pilot in four States, viz.,
  i. Tamil Nadu
  ii. Odisha
  iii. Maharashtra and
  iv. Assam
- SA was done in 2 GPs in Maharashtra and one each in other States
- In Tamil Nadu and Maharashtra, it was also done in one urban ward each

Outcome: Common issues

- Low awareness of the NSAP schemes
- Not clear what percentage of people are there in the BPL list
- Irregular payments
- Difficulty in withdrawing money
- Many beneficiaries not alive
- Many are untraceable
- No annual verification , poor transparency,
- Poor grievance redressal
- MIS has incomplete data
- Poor coverage

Suggestions

- Establish and support **Social Audit Unit (SAU)**
  - provide funding
  - build MIS
- Strengthen PMU
  - through hiring social audit consultants
  - create a separate team to support social audit
  - Social Audit across all programmes
- MoRD will review findings and action taken reports
- Capacity building of resource persons to facilitate social audit

MIS for Social Audit

- Beneficiary data should have photo and other details :

  address, village, hamlet, ward number, BPL number, ration card, bank a/c, Postal a/c, verification status
- Data to be available in downloadable and printable format
- MIS to register
  - Social Audit findings
  - Grievances and
  - Action taken by implementing agencies
- Mobile application with data and ability to upload findings and grievances

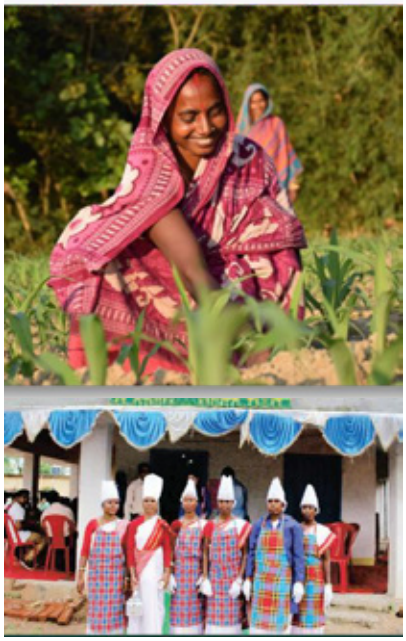
Recommendations

- Increase awareness
- Beneficiary lists to be made widely available
  among ward members and SHG members
- Update eligibility criteria
- Expand Coverage within the applicable limits
- Grievance redressal system to be set up and operationalised
- MIS – data of all beneficiaries to be reflected
- Door –step delivery , pro-active identification, annual verification
- Exemptions to people who do not have aadhar or face difficulties with aadhaar.

Way forward - Scaling up Pilot Audits

- NIRD & PD entrusted with the task of piloting SA studies in 10 more states;
  MP, UP, WB, Jharkhand, Gujarat, Rajasthan,
  Karnataka, Telangana, Meghalaya and Mizoram.
- For regular follow up with States, PMU consisting of 4 consultants for SA to be established
- On the lines of other Schemes of the Department, SA for NSAP to be regularly conducted by States and
- expenditure incurred to be duly reflected in the UCs submitted by States.

Thank You.



ROLE OF SHGs in social audit

Ms. LEENA JOHRI, JOINT SECRETARY -MORD

2 The Mission

- **Launched in 2011**
- **Centre-piece of Government of India's rural poverty alleviation strategy**
- **Largest institutional platform for social inclusion and women's economic and social empowerment**
- **High Quality Professionals working for the poor**
- **Promoting principles and culture of self help**

3 Key Components

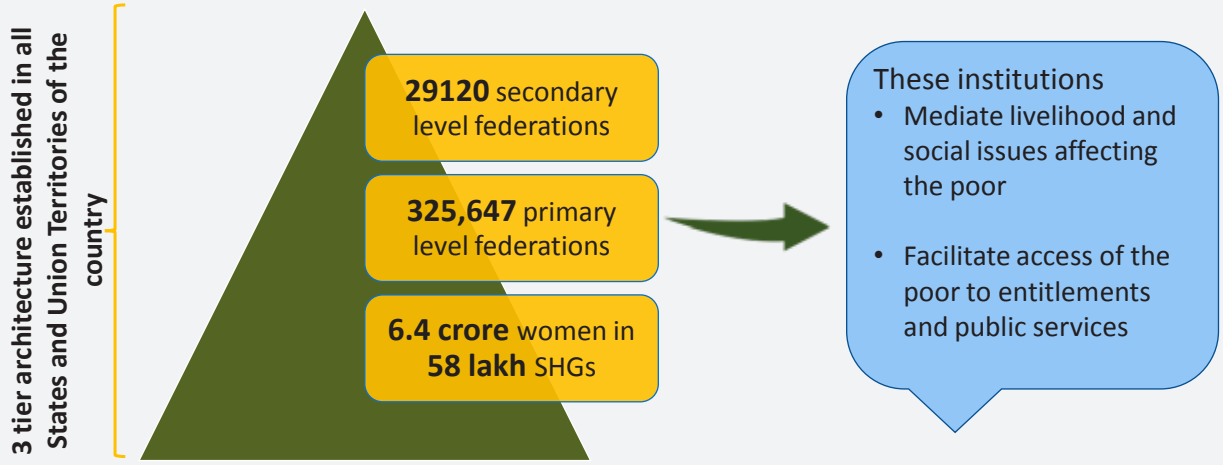
Promotion of Sustainable institutions of the rural poor

Ensuring access to financial services

Diversified and Sustainable income sources

Social inclusion and Human development

5 Pillar 1 : Mobilization and Institution Building



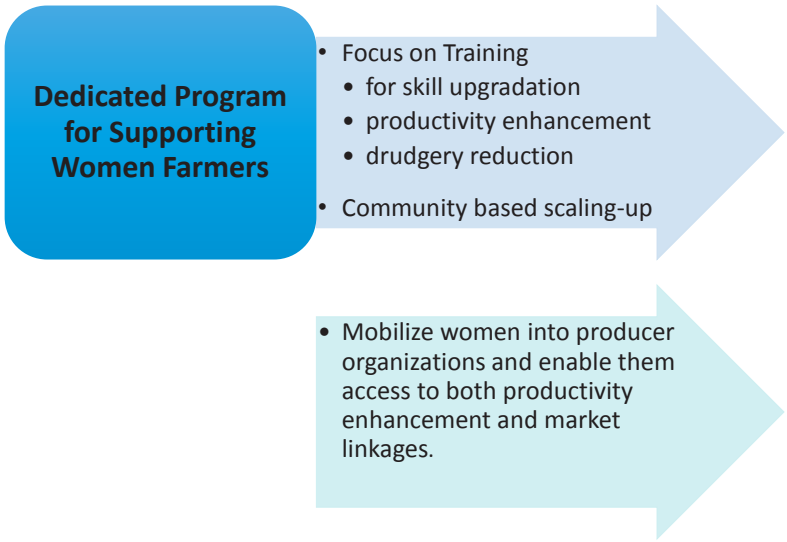
6 Pillar 2: Pro-Poor Financial Services

- Facilitation to access credit from formal financial institutions
- Policy advocacy with DFS, RBI, NABARD, PSBs and RRBs
- Sensitization of bankers and other stakeholders
- Financial literacy to SHG members
- BC Agents for doorstep delivery of financial services
- Access insurance and pension services
- Provision of interest subvention

7 Pillar 2: Pro-Poor Financial Services

Rs. 2.35 lakh Crore	*Bank Credit accessed by SHGs since 2013-14*
1.4 crore	*SHG Members covered under life and health insurance*
4000	*SHG Members providing last mile delivery of financial services as BCAs*

Pillar 3: Livelihoods Interventions – Farm-based



10 Pillar 3: Livelihoods Interventions – Non Farm & Skilling

SVEP

- Launched in 2015-16 to support rural entrepreneurs
- 63699 enterprises being supported

DDUGKY

- Implemented through Project Implementation Agencies (PIAs)
- Emphasis on Market-led placement linked skill training program
- 873,000 youth trained,542,000 placed

RSETI

- Dedicated infrastructure in each district of the country to impart training and skill upgradation of rural youth
- Since inception, 32.2 lakh youth trained, 22.05 lakh settled

Key Components - Social Inclusion and Social Development:

Social Inclusion:

- Pilots on ensuring Social inclusion – AHT, PwD, Elderly & PTGs
- Special drive for inclusion of the most vulnerable HHs
- Vulnerability Reduction Plan & Vulnerability Reduction Fund (VRF)

Food, Nutrition, Health and Sanitation (FNHW)

- 1000 Days window – Institutional delivery, Colostrum feeding, prenatal and antenatal care, exclusive breast feeding, complementary feeding
- Dietary Diversification
- Reducing Anaemia
- Use of Sanitary Toilets
- Hand washing practices
- Participation in Poshan Maah and Poshan Abhiyaan

Key Components - Social Inclusion and Social Development:

Gender:

- Sensitization and capacity building of Mission staff, CBOs and their staff
- Addressing Gender issues viz., domestic violence, Safety and security of women, girls education etc.
- Convergence with line departments

Convergence with PRIs:

- Capacity building of CBOs
- Creating mechanisms for regular interaction between CBOs and PRIs
- Training CRPs on GPDP @ 2 per VOs
- Preparation of Village Poverty Reduction Plan and submission to Grama Sabha for inclusion in GPDP
- Participation in Grama Sabha
- Access to rights and entitlements

12 Why SHGs in Social Audit?

SHG members are ideally placed to support in monitoring the activities implemented by PRIs and line departments

- **Beneficiaries** - Poor rural women mobilized into SHGs are the target of most welfare schemes
- **Awareness -** SHGs and its federations are oriented on the contours of other welfare programmes, rights and entitlements
- **Huge Numbers** - DAY-NRLM has generated substantial social capital trained on several themes viz. Institution Building & Social Mobilization, Financial Inclusion, Farm and Non-Farm Livelihoods etc.
  - More than 2.5 lakh SHG members trained as CRPs

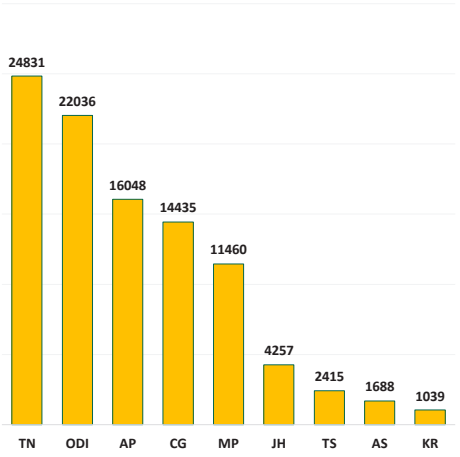
Available Social Capital - 2.5 lakh CRPs and 56,000 Master trainers

Types of CRPs and Master Trainers:

- Institution Building CRPs
- Senior CRPs
- Bookkeeping CRPs
- Registration CRPs
- Community Auditors
- Health CRPs
- Samata Sakhi's (Gender CRPs)
- Sethu Didi's (Convergence CRPs)
- Bank Mithras, Bank Sakhis and
- Business Correspondent Agents
- Livelihood CRPs
  - Krushi Sakhi's
  - Pashu Sakhi's
  - Udhyoga Sakhi's
  - Enterprises CRPs (ePRPs)
- Social Audit CRPs - MGNREGA

13 SHG members in Social Audit

- MoRD has developed a manual for training of Village Resource Persons (VRPs) for social audit of Govt schemes in collaboration with TISS and NIRD&PR
- 4- day residential training conducted at the block/cluster level
- Over 98000 SHG members trained as VRPs in 9 States.
- These VRPs are conducting social audit for MGNREGA
- Social Audit of other programmes such as PMGSY, PMAY-G, NSAP to be initiated.



SHG members trained as VRPs

Thank you for your attention!

Social Audit of Fourteenth Finance Commission Grants

Government of India

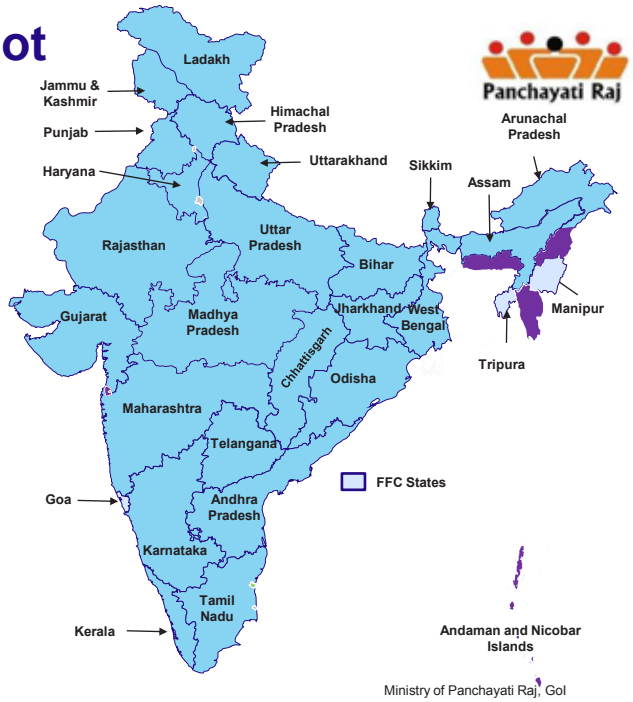
Ministry of Panchayati Raj

Dr. Sanjeeb K. Patjoshi

13th November 2019

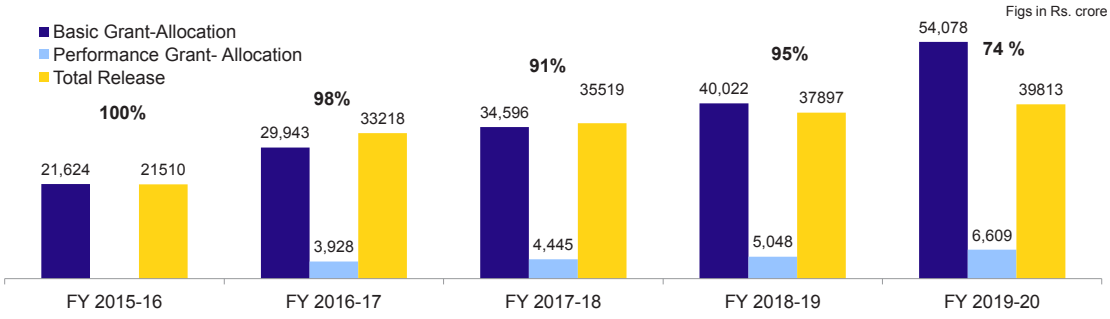
Panchayats: a snapshot

Total No. Of GPs in **FFC States**	:	2,46,020
Total No. of Gram Panchayats **in country**	:	2,53,047
No. of Block Panchayats	:	6,716
No. of District Panchayats	:	654
PRIs Elected members	:	30.45 lakh
No. of Elected Women Representatives	:	13.79 lakh (45%)



Status of Allocation & Release of FFC to States

- **Untied Fund: Rs. 200292.17** crore allocated to the GPs for 2015-20
- Funds provided to 26 States' GPs (including V Schedule Areas) excluding VI Schedule Areas & 5 UTs
- Fund availability: Rs. 488 per year per capita (Rs. 3.66 lac – Rs. 73.20 lac)
- Basic Grant: 90%; Performance Grant: 10%
- **Total Release (2015-16 to 2019-20) : Rs. 1,67,957 Crore (83.86%)**
- **Penal Interest paid by States for Delay - Rs. 108.75 Crore**



3

Ministry of Panchayati Raj, GoI

Salient features of FFC

Basic Grant Criteria (90%)

- For basic services to duly constituted (elected) GPs only
- 15 days time limit to transfer funds to GPs by State & Interest payment by State for delay beyond 15 days

Performance Grant criteria (10%)

- Audited annual accounts of GPs of two years preceding the year
- Increase in the own revenues over preceding year (ODF & child Immunization from FY 2018-19 onwards)

4

Ministry of Panchayati Raj, GoI

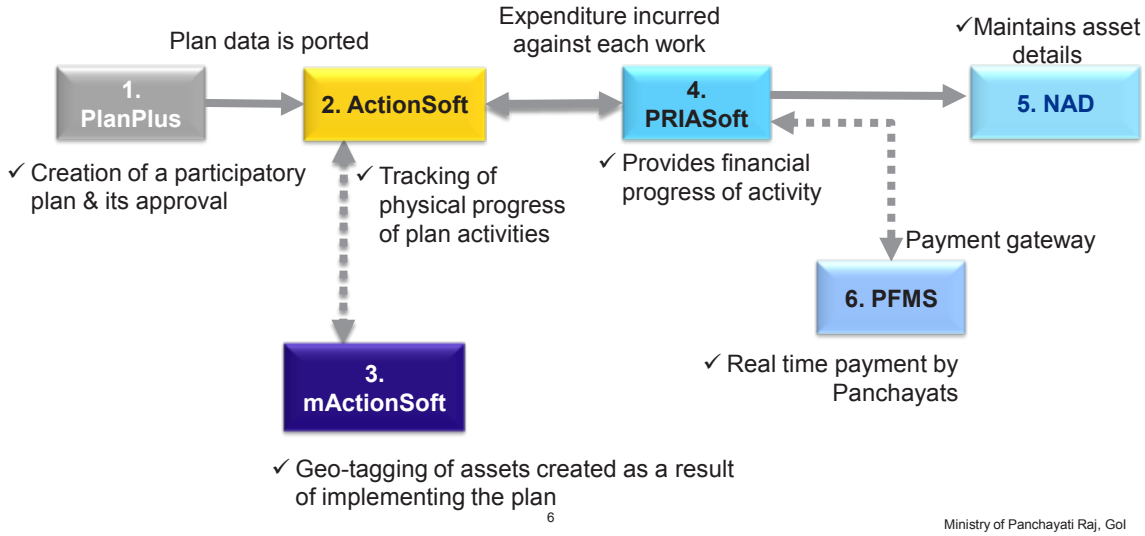
FFC: 90% of allocation for Basic Services

10% allocation for Panchayati Raj

Administrative & technical support

Hiring of services	One time updation of accounts; cost of social audit
Purchase of computers, accessories & AMC	Data entry cost; hiring charges for vehicles in emergent cases
One time internet connectivity & recurring charges	Capacity building of functionaries if funds are not under any CSS or State Sector scheme
One time cost for purchase of essential furniture	Cost of preparation of technical plan
Payment of street light/water supply charges	Electrification of GP including provision of solar lights

e-FMS Architecture towards work based accounting



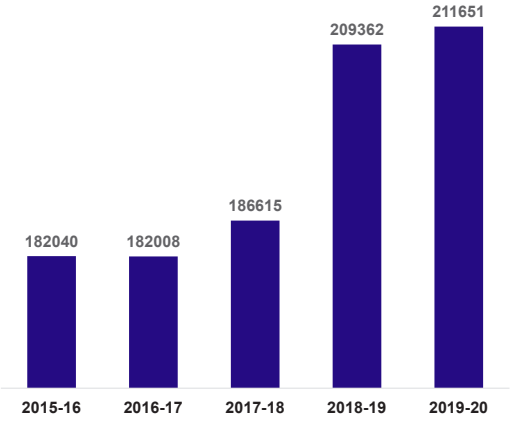
6

Ministry of Panchayati Raj, GoI

PRIASoft Status – FFC

Panchayati Raj

No. of Active GPs in PRIASoft



Top performing States: 2018-19

State	% of GPs with closed Account Books
Assam	100%
Chhattisgarh	100%
Tamil Nadu	100%
Tripura	100%
Uttarakhand	99%
Uttar Pradesh	99%
Maharashtra	99%

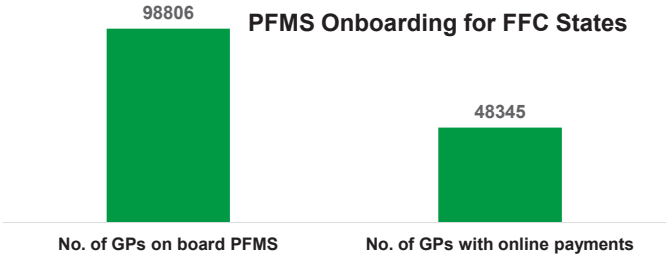
7

Ministry of Panchayati Raj, GoI

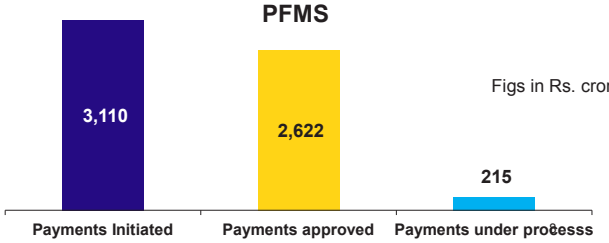
PFMS Status – FFC

Panchayati Raj

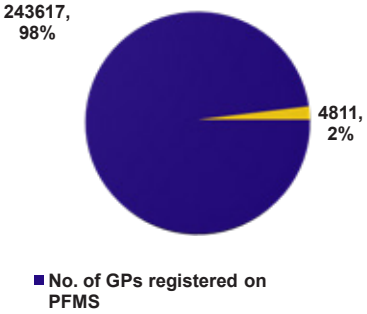
PFMS Onboarding for FFC States



Payment Status report through PRIASoft-PFMS

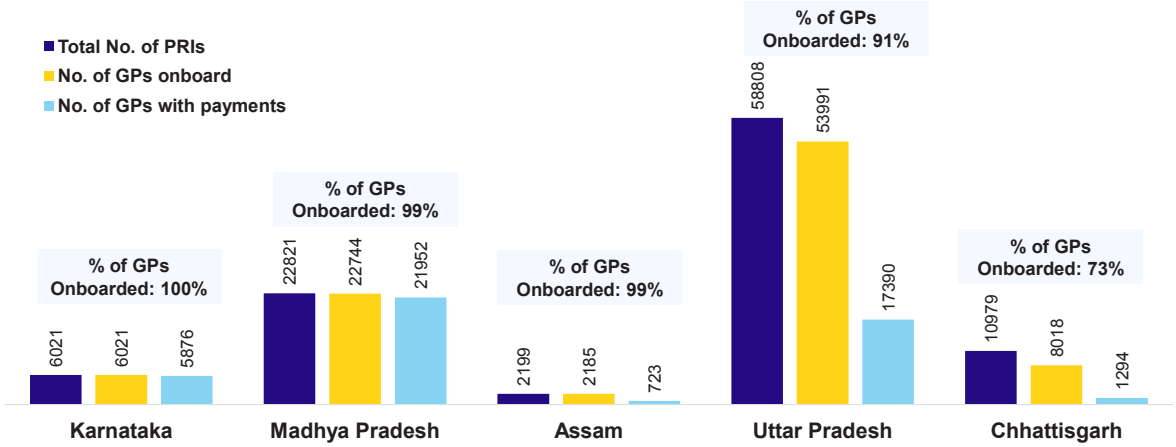


No. of GPs registered in PFMS – FFC States



Ministry of Panchayati Raj, GoI

Top performing States: PRIASoft-PFMS

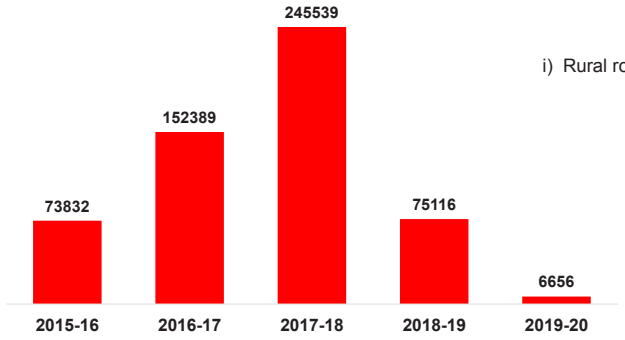


Other States where GPs have on-boarded: Goa, J&K, Jharkhand, Odisha, Punjab, Rajasthan, Tamil Nadu & Uttarakhand

Ministry of Panchayati Raj, GoI

Geo-tagging Status: FFC

No. of Geo tagged assets (2015-16 to 2019-20) = 5,53,532



i) Rural road CC

iii) Street Light

ii) Piped Water Supply

iv) Water pump

Ministry of Panchayati Raj, GoI

Need for Social Audit

Panchayati Raj

- Establishment of a third party audit system for monitoring – as per FFC guidelines
- Social Audit to form an integral part of the Audit system
- FFC social audit in convergence with social audit of MGNREGS
- Expenditure towards social audit can be met from the 10% allocation towards Administrative & technical support component of FFC

Madhya Pradesh (FY 18-19) & Jharkhand (FY 17-18) have undertaken Social Audit of FFC grants in 1500 GPs and 763 GPs respectively

Objectives of Social Audit

- Study on extent of FFC fund utilization towards development of assets for the basic services & its operation and maintenance
- Analyse whether FFC funds are utilized for mix of all essential basic services or concentrated to few
- Spot visits/ study of GPs to ascertain FFC funds are optimally utilized for provisioning of basic services
- Identifying reasons in scenarios where GP do not receive Performance Grant (PG)
  - ***PG provided to GPs on complying to requirements:*** *(i) Submission of audited accounts, (ii) increase in Own Source Revenues (OSR), (iii) Open Defecation Free (ODF) status and Child Immunization Status*

Broad issues to be taken note of (1/2)

- Preparation and implementation of Gram Panchayat Development Plan (GPDP)
- Quality of works/Activities taken up with FFC Grants
- Geo-Tagging of the Photos of FFC Assets
- Use of proper accounting systems through PRIASoft/ State specific software applications and PFMS
- Proper utilization of 10 % allocation towards Technical & Administrative components of FFC works/activities

Broad issues to be taken note of (2/2)

- Creation of Awareness / Public Display of FFC works/activities
- Effective Convergence of FFC with Other Central / State schemes
- Improvement in Own Resource Revenues (OSR) out of FFC assets
- Establishment and Effectiveness of Grievance Redressal Systems

Activities which cannot be undertaken under FFC funds

NO to

- Expenditure on activities already being funded from other schemes
- Felicitation / cultural functions / decorations / inaugrations/Entertainments
- Honorarium, TA / DA of Elected Representatives and salaries
- Honorarium of existing employees – permanent and contract
- Expenditure on doles / awards
- Purchase of Vehicles and Air Conditioners

THANK YOU

FUND RELEASE
FY 2019-20
SOCIAL AUDIT UNITS

SAU FUND RELEASE STATUS

(First Tranche released)

1	Chhattisgarh	7	Sikkim
2	Himachal Pradesh	8	Telangana
3	Karnataka	9	Tripura
4	Meghalaya	10	Uttar Pradeh
5	Mizoram	11	West Bengal
6	Nagaland		

SAU FUND RELEASE STATUS

(States with utilisation of less than 60%)

S.NO	STATE
1	Andhra Pradesh
2	Gujarat
3.	Kerala
4.	Tamil Nadu

SAU FUND RELEASE STATUS

(ADDITIONAL/SUPPORTING DOCUMENTS AWAITED)

S.No	STATE
1	Arunachal Pradesh
2	Assam
3	Bihar
4	Maharashtra
5	Madhya Pradesh
6	Manipur
7	Odisha
8	Jammu & Kashmir

SAU FUND RELEASE STATUS

(Proposal under consideration)

S.NO	STATE
1	Punjab
2	Uttarakhand
3.	Jharkhand

SAU FUND RELEASE STATUS

CURRENT YEARS PROPOSAL AWAITED

S.NO	STATE
1	Haryana
2	Rajasthan
3	Goa (No SAU)

COMMON OBSERVATIONS / ISSUES WITH FUND PROPOSALS

- MAINTENANCE OF MULTIPLE ACCOUNTS FOR MGNREGA FUNDS
- CREDIT OF FUNDS FROM MULTIPLE SOURCES
- FUNDS RELEASED BY CENTRE IS NOT CREDITED TO SAU WITHIN 15 DAYS
- INCOMPLETE DOCUMENTS RECEIVED FROM SAU

COMMON OBSERVATIONS / ISSUES WITH FUND PROPOSALS

- MISMATCH IN UC & BANK STATEMENTS
- MISMATCH IN AUDIT REPORT & AUDIT UC (2ND Tranche)
- BANK RECONCILE STATEMENT NOT RECEIVED IN CASE OF MISMATCH
- PROPOSAL RECEIVED WITHOUT SPENDING 60% OF PREVIOUSLY RECEIVED FUNDS (AS REQUIRED BY IFD)
- REASON FOR DELAY IN SUBMITTING PROPOSALS NOT PROVIDED

PROPOSED SOLUTIONS

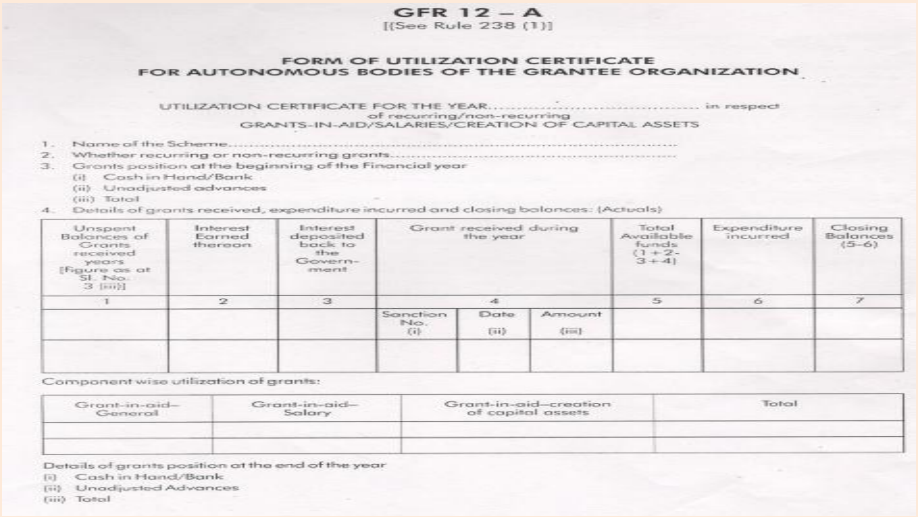
- SEPARATE BANK ACCOUNT FOR SOCIAL AUDIT MGNREGA
- IN CASE OF MULTIPLE RECEIPTS , SEPARATE STATEMENT ON RECEIPTS & EXPENDITURE OF MGNREGA AND SEPARATE STATEMENT ON RECEIPTS & EXPENDITURE OF OTHER SOURCES
- SAU TO INTIMATE MoRD IF FUNDS ARE NOT CREDITED BY STATE TREASURY WITHIN 15 DAYS
- THE INFORMATION GIVEN IN UC SHOULD MATCH WITH BANK STATEMENT/AUDIT REPORT

PROPOSED SOLUTIONS

- IN CASE OF MISMATCH BANK RECONCILIATION STATEMENT SHOULD BE GIVEN
- THE BANK RECONCILIATION STATEMENT SHOULD CONTAIN INFORMATION ON:
  - RECEIPT/ EXPENDITURE ON MGNREGA AND FROM OTHER SOURCES SEPARATELY
  - REASON FOR MISMATCH OF OPENING AND CLOSING BALANCE OF BANK STATEMENT AND UC
  - THE PROPOSAL SHOULD HAVE LATEST PROVISIONAL UC AND BANK STATEMENT
- PROPOSAL SHOULD BE SENT AFTER UTILISATION OF ATLEAST 60% OF FUNDS OF PREVIOUS SANCTION

DOCUMENTS REQUIRED FOR RELEASE OF 1st TRANCHE TO SAUs FOR FY 2019-20

UPDATED PROVISIONAL UC OF FY 2018-19 AS PER THE FORMAT DULY CERTIFIED BY COMPETENT AUTHORITY



GFR 12 – A
[See Rule 238 (1)]

FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE YEAR..... in respect of recurring/non-recurring GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme.....
2. Whether recurring or non-recurring grants.....
3. Grants position at the beginning of the Financial year
   (i) Cash in Hand/Bank
   (ii) Unadjusted advances
   (iii) Total
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

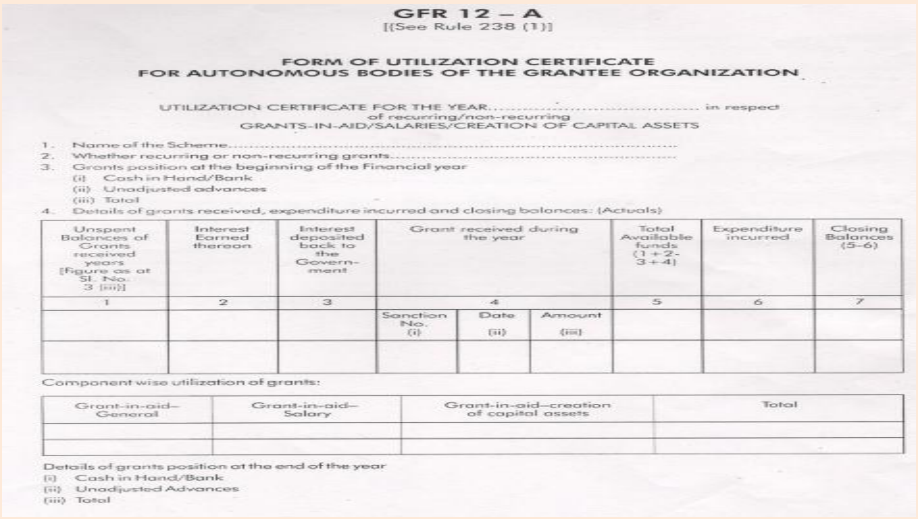
Unspent Balances of Grants received years [Figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Govern-ment	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5–6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			

Component wise utilization of grants:

Grant-in-aid–General	Grant-in-aid–Salary	Grant-in-aid–creation of capital assets	Total

Details of grants position at the end of the year
(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total

UPDATED PROVISIONAL UC OF FY 2019-20 AS PER THE FORMAT DULY CERTIFIED BY COMPETENT AUTHORITY



GFR 12 – A
[(See Rule 238 (1))]

FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE YEAR..... in respect of recurring/non-recurring GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme.....
2. Whether recurring or non-recurring grants.....
3. Grants position at the beginning of the Financial year
   (i) Cash in Hand/Bank
   (ii) Unadjusted advances
   (iii) Total
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

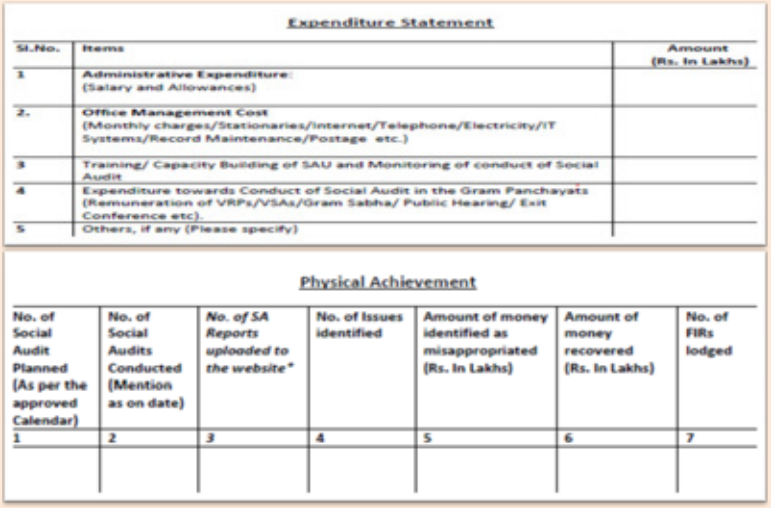
Unspent Balances of Grants received years [Figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Govern-ment	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5–6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			

Component wise utilization of grants:

Grant-in-aid–General	Grant-in-aid–Salary	Grant-in-aid–creation of capital assets	Total

Details of grants position at the end of the year
(i) Cash in Hand/Bank
(ii) Unadjusted Advances
(iii) Total

EXPENDITURE AND PHYSICAL ACHIEVEMENT STATEMENT DULY SIGNED AND STAMPED BY COMPETENT AUTHORITY OF SAU OF FY 2018-19 AND 2019-20



Expenditure Statement

Sl.No.	Items	Amount (Rs. In Lakhs)
1	**Administrative Expenditure:** (Salary and Allowances)	
2.	**Office Management Cost** (Monthly charges/Stationaries/Internet/Telephone/Electricity/IT Systems/Record Maintenance/Postage etc.)	
3	Training/ Capacity Building of SAU and Monitoring of conduct of Social Audit	
4	Expenditure towards Conduct of Social Audit in the Gram Panchayats (Remuneration of VRPs/VSAs/Gram Sabha/ Public Hearing/ Exit Conference etc).	
5	Others, if any (Please specify)	

Physical Achievement

No. of Social Audit Planned (As per the approved Calendar)	No. of Social Audits Conducted (Mention as on date)	*No. of SA Reports uploaded to the website**	No. of Issues identified	Amount of money identified as misappropriated (Rs. In Lakhs)	Amount of money recovered (Rs. In Lakhs)	No. of FIRs lodged
1	2	3	4	5	6	7

- **BANK ACCOUNT STATEMENTS OF FY 2018-19** AND **FY 2019-20** (TILL THE DATE OF UC) WITH ACCOUNT NO**.** DULY SIGNED AND STAMPED BY BANK AND VERIFIED BY COMPETENT AUTHORITY OF SAU MENTIONING:
  - OPENING BALANCE (AS ON 1ST APRIL)
  - CLOSING BALANCE (AS ON 31ST MARCH) DULY TALLIED WITH UC.

.

- **IN CASE OF MISMATCH BETWEEN UC AND BANK STATEMENTS**, ***BANK RECONCILIATION STATEMENTS*** OF SAU CERTIFIED BY COMPETENT AUTHORITY OF SAU

- ATLEAST 60% OF UTILISATION OF PREVIOUSLY SANCTIONED FUNDS

IN ADDITION TO ABOVE , FOLLOWING DOCUMENTS ARE REQUIRED FOR RELEASE OF 1st TRANCHE AFTER 30th SEPTEMBER, 2019

- **AUDITED UC OF FY 2018-19** DULY CERTIFIED BY **CHARTERED ACCOUNTANT** AND VERIFIED BY COMPETENT AUTHORITY OF SAU
- **AUDIT REPORT** OF **FY 2018-19** DULY CERTIFIED BY **CHARTERED ACCOUNTANT**
- IN CASE OF MISMATCH UC AND BANK/AUDIT STATEMENT, **BANK RECONCILITATION STATEMENT** TO BE PROVIDED
- ATLEAST 60% OF UTILISATION OF PREVIOUSLY SANCTIONED FUNDS
- REASON FOR DELAY OF SUBMISSION OF PROPOSAL

DOCUMENTS REQUIRED FOR RELEASE OF 2nd TRANCHE TO SAUs FOR FY 2019-20

- **UPDATED PROVISIONAL UC OF FY 2019-20** AS PER PRESCRIBED FORMAT
- **EXPENDITURE AND PHYSICAL ACHIEVEMENT STATEMENT** DULY SIGNED AND STAMPED BY COMPETENT AUTHORITY OF SAU
- **AUDITED UC OF FY 2018-19** ALONG WITH **EXPENDITURE AND PHYSICAL ACHIEVEMENT STATEMENT** DULY CERTIFIED BY CHARTERED ACCOUNTANT AND VERIFIED BY COMPETENT AUTHORITY OF SAU

- **AUDIT REPORT OF PREVIOUS FY 2018-19** DULY CERTIFIED BY **CHARTERED ACCOUNTANT**
- **BANK STATEMENTS OF FY 2018-19 AND 2019-20** (TILL THE DATE OF UC) DULY SIGNED AND STAMPED BY BANK AND VERIFIED BY COMPETENT AUTHORITY OF SAU
- **RECONCILIATION STATEMENT**, IN CASE THERE IS A **MISMATCH BETWEEN UC AND BANK/AUDIT STATEMENTS**, CERTIFIED BY THE COMPETENT AUTHORITY OF SAU
- ATLEAST 60% OF UTILISATION OF PREVIOUSLY SANCTIONED FUNDS

- **IN CASE UC FOR 2ND TRANCHE IS RECEIVED BEFORE OCTOBER** , ALL THE ABOVE DOCUMENTS SHOULD BE SUBMITTED EXCEPT AUDITED UC AND AUDIT REPORT OF PREVIOUS FY.
  - IN THIS CASE, 50% OF SECOND TRANCHE SHALL BE RELEASED AFTER RECEIPT OF REQUIRED DOCUMENTS
  - REMAINING 50% WILL BE RELEASED AFTER RECEIPT OF UPDATED PROVISIONAL UC OF CURRENT FY , AUDITED UC AND AUDIT REPORT OF PREVIOUS FY .

Thank You

Independence of the SAU

'Sowmya Kidambi, Telangana SAU'

- **Functions**
- **Functionaries**
- **Fund**

Functions of SAU

- As defined in the Social Audit Standards issued by the MoRD in consultation with the C&AG
- No administrative or political interference in the process at the field level
- Teams who are well trained
- Ensure the social audit teams don't face intimidation
- Effective and time bound follow up
- Independent and effective GB that oversees the functioning of the SAU

Functionaries

- Independent Selection / Extension of Director as per the Auditing Standards
- Independent Selection and appointment of Resource Persons
- Functionaries as per the requirement of the SAU
- Independent of the implementing agency

FUNDS

- Sufficient funds to do the social audit
- Timely release of funds
- Clearly defined financial guidelines, requirements of the MoRD for fund release
- Standard protocol for proposals and compliance requirements
- Financial Rules approved by the GB to give independence to the Director to incur expenditure as required by the SAU on a day to day basis
- Statutory audit every year and AG audit once in 3 years

Transparency & Accountability of SAU

Proactive Disclosure by the SAU-

- Annual Calendar for Social Audit
- Gram Sabha and Public Hearing - Agenda
- Social Audit Report – SAU accountable
- Follow – Up Reports – Government Accountable

✓ Grievances

✓ Financial Misappropriation

✓ Practical Means of Recovery

- Gram Panchayat wise – local language – scheme wise information – user friendly and simple – **From a management information system to a people centric system**

SOCIAL AUDIT FOLLOW UP

BY

VIGILANCE WING

OF

MAHATMA GANDHI NREGS

IN

TELANGANA STATE

Process of Follow Up

Social Audit in the Gram Panchayats

↓

Public Hearing

↓

Handing over of DTFs (Allegation Details)to Vigilance Wing

↓

Circulation of file to District Collector/DPC(MGNREGS)

↓

Issue of Show Cause Notices

↓

Personal Hearing – Evidence produced by the Indicted person

↓

Circulation of file to DRDO/Addl.DPC(MGNREGS) with remarks

↓

Final Decision by DRDO

ORGANISATIONAL SET UP

State Level

Commissioner

↓

Chief Vigilance Officer

↓

1. Asst.Vigilance Officer -2
2. Project Executive-1
3. Computer Operators-2

↓

District Level

Before District Reorganization

1. DVO
2. AVO
3. PE
4. APE
5. Mgr Acc.
6. CO

After District Reorganization

1. DVO / AVO-1
2. Asst.Manager-1
3. CO-1

Rules Formulated

- G.O.Ms.No.338/PR&RD(RC-III)Dept.Dt:6-9-2008
- G.O.Ms.No.98/PR&RD Dept,Dt:9-3-2010
- G.M.No.2525/RD.II/A1/2012, of PR&RD Dept., Dt:4-9-2012
- CRD, Circular No.14319/CRD/960/SPM(DM)/2012,Dt:8-1-2013

Time Frame

- Show Cause Notice within 7 days
- Personal Hearing within 7 days
- Final orders within 30 days
- Appeal provisions – 30 days
- Revision Provision – 30 days

DISCIPLINARY AUTHORITY:

- Disciplinary Authority for MGNREGS Staff– DRDO/ Addl. DPC
- Disciplinary Authority for Govt.Employees- concerned HOD
- Appellate Authority – FA ----- District Collector/DPC
- Appellate Authority – FTE ----- Secretary, SRDS
- MGNREGS Staff - SRDS Rules
- Govt.Employees - State Government CC&A Rules, 1991.
- Other than Employees – Revenue Recovery Act

FOLLOW UP

- Government Servants:
  - In respect of Government Servants viz., MPDOs/AEs and others involved in misappropriation, Disciplinary Action will be initiated as per Departmental Proceedings duly communicating of the Draft Article of Charges to the respective departments.
- MGNREGS Staff:
  - Entering in HRMS Module

RECOVERY UNDER RR ACT

- Tahsildar of the concerned mandal is the exercising authority vested with powers for recovery under the R.R. Act.
- The Demand Notices and all other Statutory Notices will be prepared by the Staff of District Vigilance Cells in the Districts and send to the concerned Tahsildars.
- The Programme Officer/MPDO will review the status on Revenue Recovery Act with Tahsildars of the concerned Mandals regularly.

NEED FOR SOFTWARE MODULE

- To reduce Delay in Follow up
- To simplify the process
- To make Follow up More Transparent
- For Better monitoring

SOFTWARE MODULE

Part –I

❖ Allegations pointed out – Data Entry By Social Auditors

Part-II

❖Follow Up by – District Vigilance Wing

Part-III

❖Entry in HRMS Module – HR Manager

PART-I

Allegations Pointed Out

-

Data Entry by Social Audit

Broad Categories

1. Financial
2. Procedural
3. Grievance
4. Informational

CATEGORY WISE ALLEGATIONS

Issue	Sub-category
Muster Related	Benami, Excess Mandays, Fake Muster Rolls, Addition and Deletion of Names and Mandays in the Muster after closing.
Work Related	Machinery Used, Ghost Work, Deviation in the Sanctioned Works from Sanctioned Estimates, Change in Location, Change in Beneficiary, Wrong Selection of Site, Excess Measurement with and without check Measurement, Excess Material bills with and without check Measurement, Duplication of work including rebooking expenditure of Old Works under NREGS and Wrong Calculations, Recording excess distance for Material Transportation(Lead), Recording benami suppliers name (incl.Tractor Owners), Accepting supply of material from a supplier in violation of the Rules, Payment with out work with recording MB, Splitting of works, Bad Work/Poor Quality, Payment made without MB, Payment made without check measurement, Payment made with work but without MB, Task Changed, No Toewal constructed, Deviation as per Quality Control & Social Audit Team Difference and Excess Measurement Recorded.

CATEGORY WISE ALLEGATIONS

Issue	Sub-category
Payment Related	Less Mandays given in Pay Order, Generation of Pay Order without pass order by MPDO/APO, Delayed payments, Disbursement of Payment made to Single person, Money collection for issuing Postal Pass Books, Smart Cards and Bank Pass Books, Customer Service Provider(CSP) related EGS staff or political family and No Pay Slips.
Job Card Related	Not updating job cards, Money collection for issuing Job Cards, Field Asst., not available to Wage Seekers, Field Asst.Post Vacant, Mates not available for Wage Seekers, Pay slips not disbursed to Wage Seekers/not pasted on Job Card.

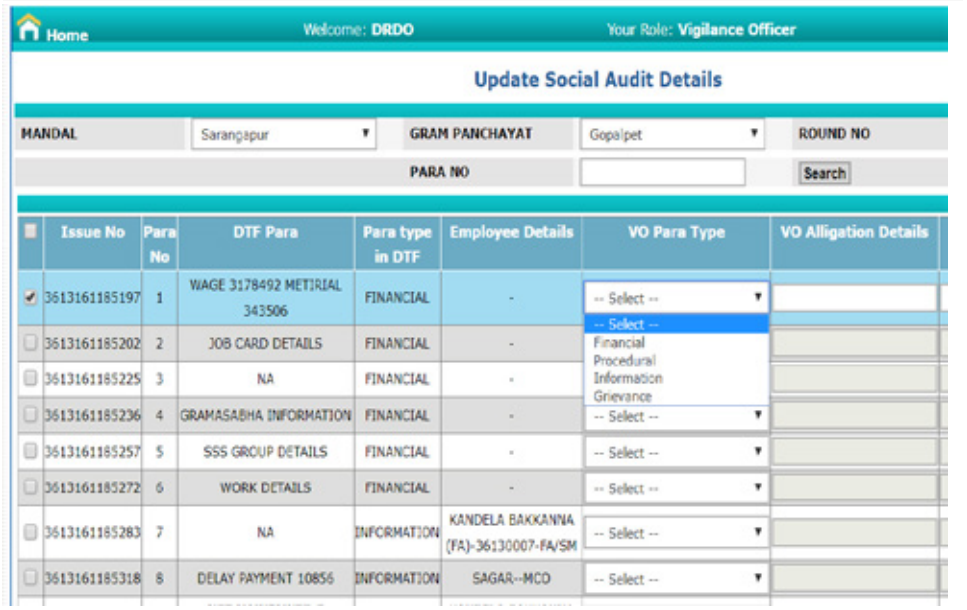
PART-II

Follow Up by District Vigilance Wing

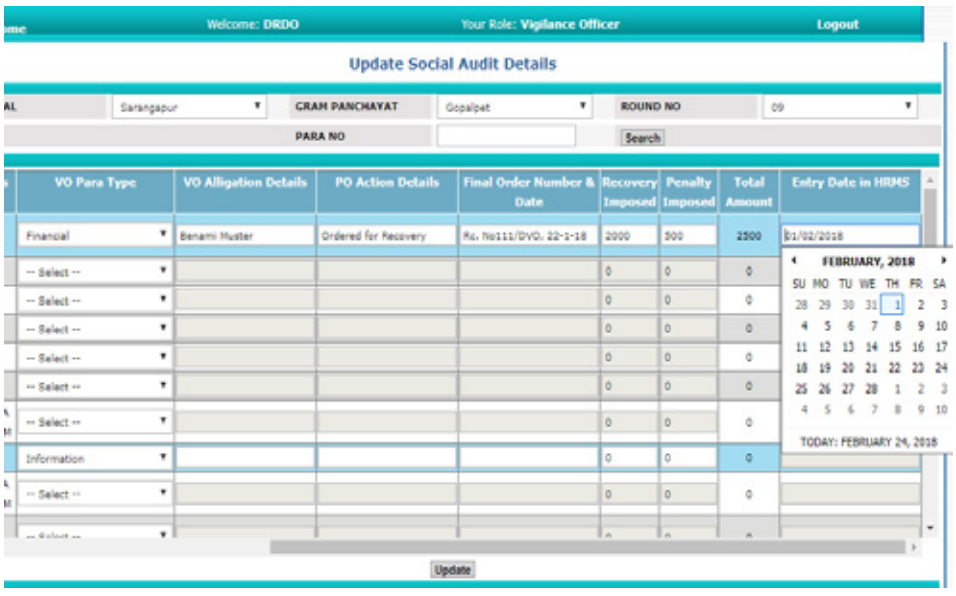
PRESENT MODULE IN USE

SELECTION

UPDATION OF ATR

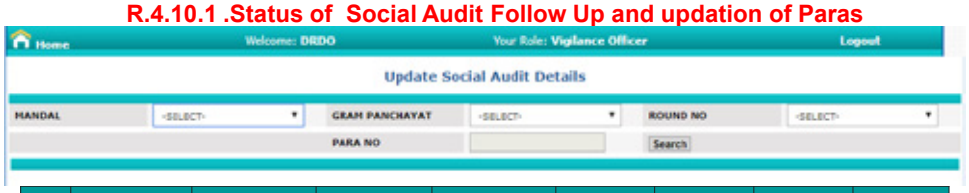


UPDATION OF ATR



REPORTS

R.4.10.1 .Status of Social Audit Follow Up and updation of Paras



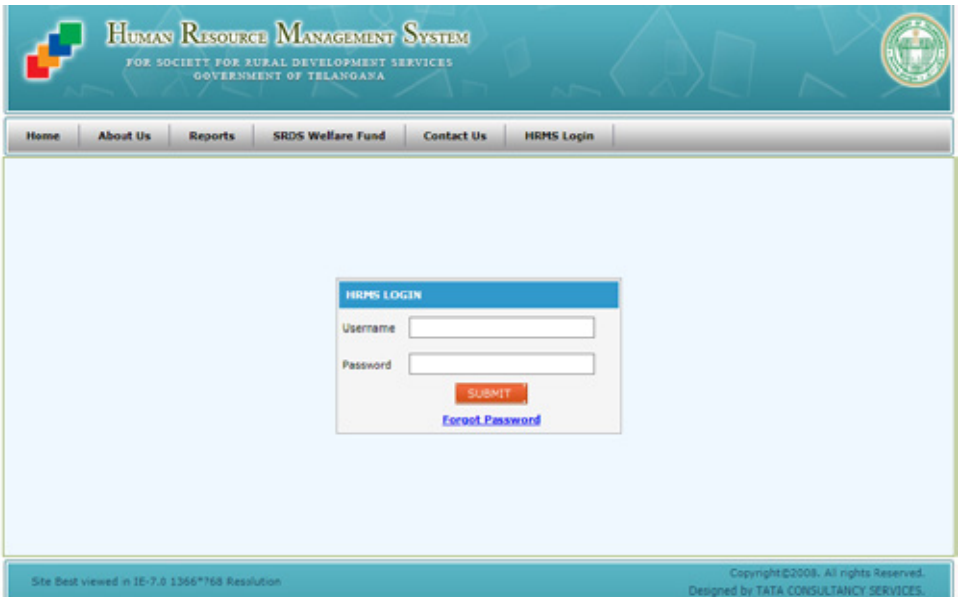
Sl No	Financial Year	District	Mandal	Name of the GP	Round Number	Para No.	Para type in DTF	Responsible Employee Details
1	2	3	4	5	6	7	8	9

Social Audit Deviation amount	Actual Para Type	Allegation Details	PO Action Details	Final Order No. & Date	Recovery Imposed	Penalty Imposed	Total Amount	No. of Total Instalments Fixed	Entry Date In HRMS
10	11	12	13	14	15	16	17	18	19

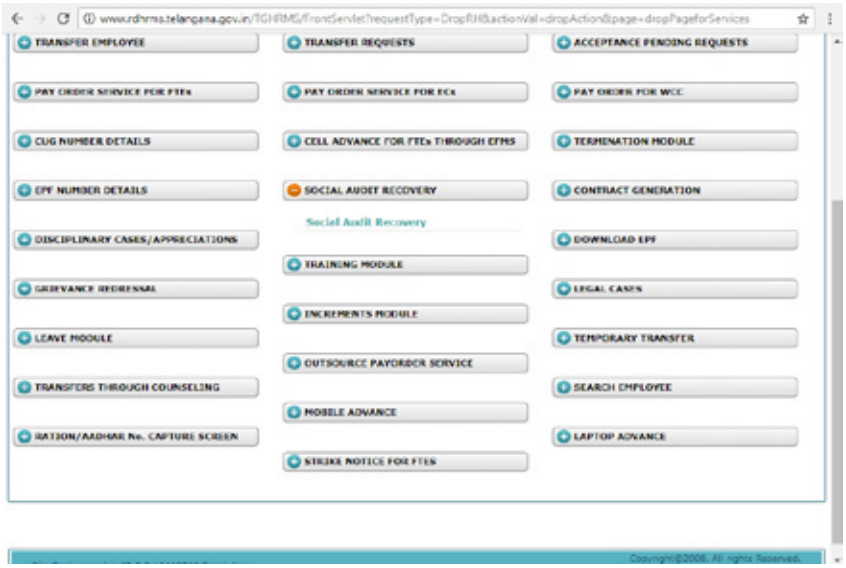
PART-III

Entry in HRMS Module

HRMS Module



HRMS Module



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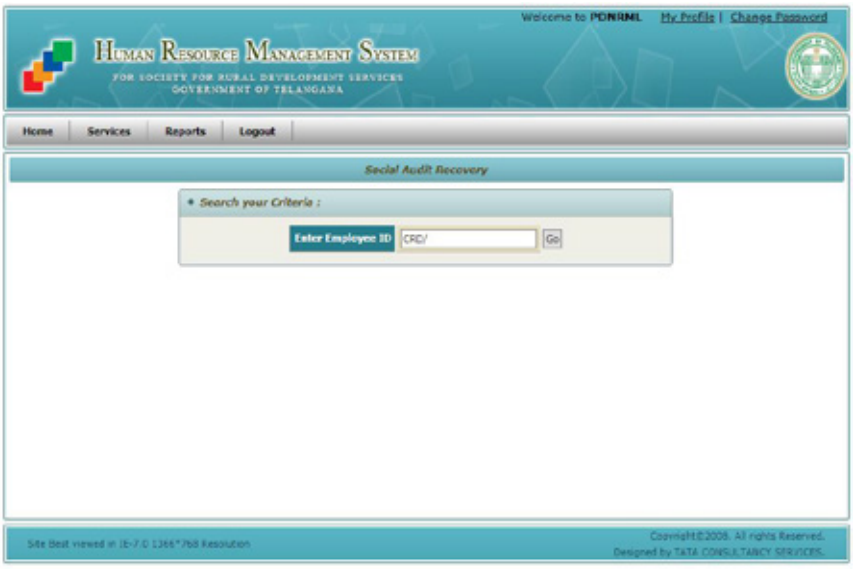
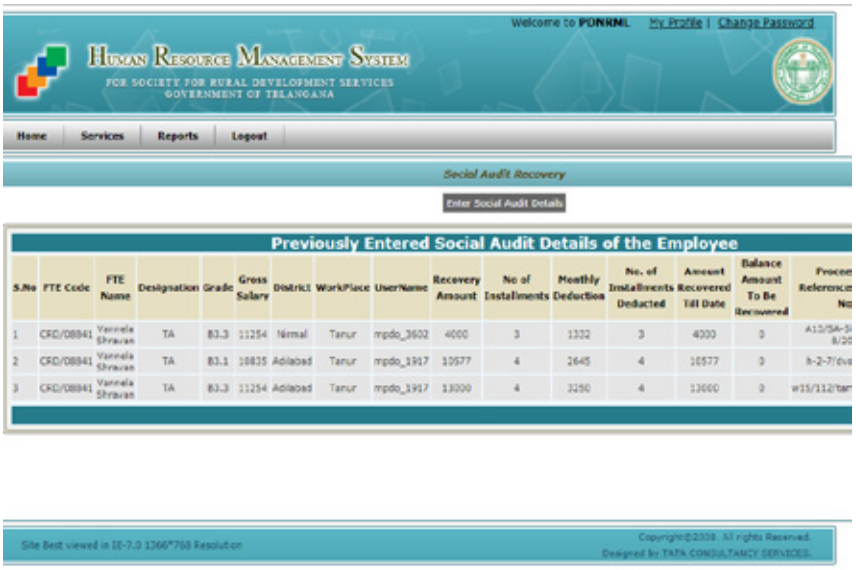
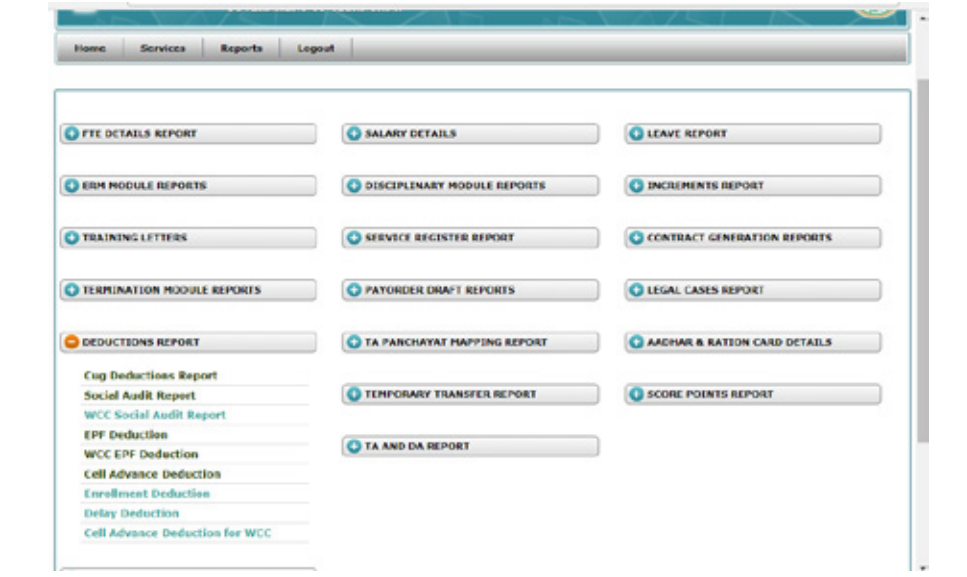


HRMS Module



HRMS Module

HRMS Module



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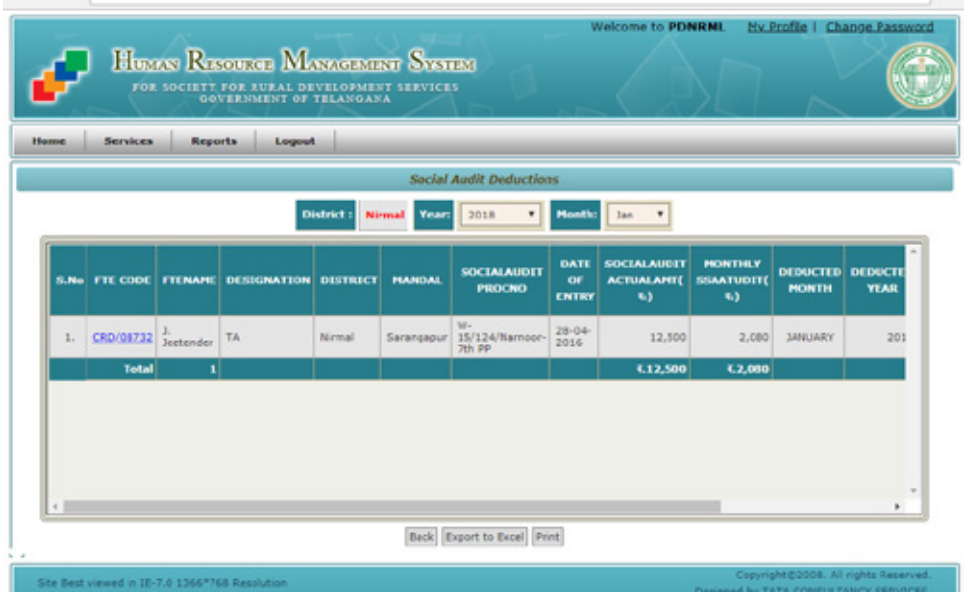
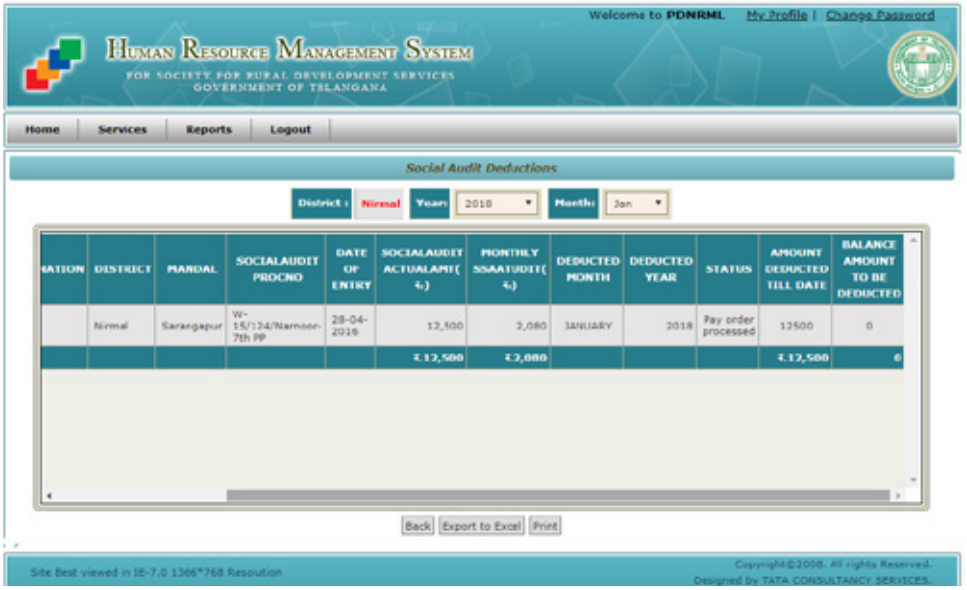


HRMS Module



SOFTWARE MODULE -Pilot

Part –I

❖ Allegations pointed out – Data Entry By Social Auditors

Part-II

❖Follow Up by – District Vigilance Wing

Part-III

❖Entry in HRMS Module – HR Manager

GENERATION OF SHOW CAUSE NOTICE

GENERATION OF SHOW CAUSE NOTICE

SHOW CAUSE NOTICE GENERATION

EMPLOYEE DETAILS	SHIVANDI	DESIGNATION	FA
DISTRICT	Ranga Reddy	MANDAL	Pudur

S.No.	PARA NUMBER	GP	ALLEGATIONS	DEVIATE AMOUNT	RECOVERY IMPOSED	AMOUNT RECOVERED	BALANCE TO BE RECOVERED	PENALTY IMPOSED	PENALTY PAID	BALANCE PENALTY TO BE PAID	PERSONAL HEARING DATE	SHOWCAUSE NOTICE PROCEEDING NUMBER
1	1530023449(B)	Venkepalle	Total MGVN Plants Expired	8943	8943	0	8943	0	0	0	22-07-2016	1/23/456565

Submit | Generate ShowCauseNotice | Generate ShowCauseNotice without suspension | Close

SHOW CAUSE NOTICE WITH SUSPENSION For FTE

with Suspension

Ranga Reddy

H Haritha

Dt:17-09-2016

Ranga Reddy Marpalle JOOGU DINES CHANDARA (FA) FA/SM Marpalle

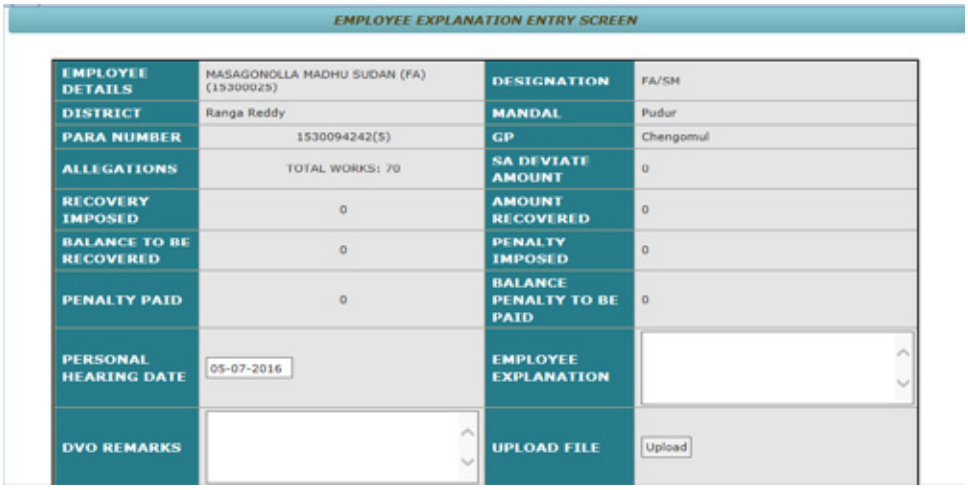
JOOGU DINES CHANDARA (FA) FA/SM Marpalle FA/SM JOOGU DINES CHANDARA (FA)

S.No.	Employee	Post	Place	Mobile	Aadhar No.	Sign
1	JOOGU DINES CHANDARA (FA)	FA/SM	Kothapur	Image: 2592729 mob: 48660	1530023449(B)	0

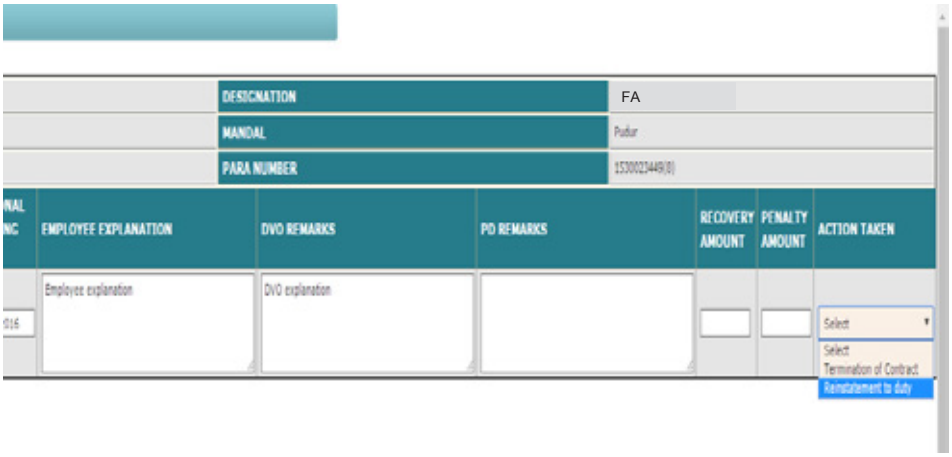
JOOGU DINES CHANDARA (FA) FA/SM

DVO REMARKS
EMPLOYEE EXPLANATION

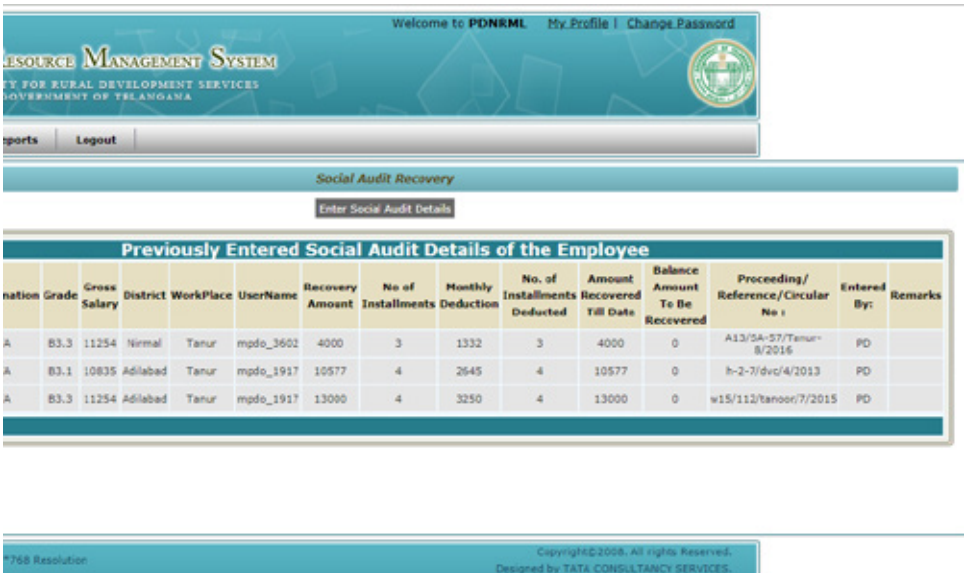
(Screen-3)



PD REMARKS
FINAL ORDER GENERATION

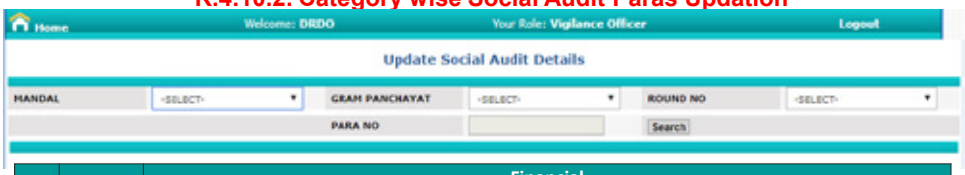


REFLECTION IN HRMS MODULE



REPORTS

R.4.10.2. Category wise Social Audit Paras Updation

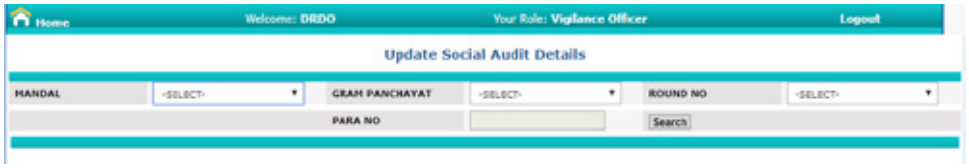


Sl. No.	District	Financial								
		Total No. of Paras	Amount Involved	No. of Paras concluded	Amount Ordered for Recovery	Amount ordered for Penalty	Total amount	Amount Recovered	Balance to be Recovered	% of Updated Paras
1	2	3	4	5	6	7	8	9	10	11

Procedural								
Total No. of Paras	Amount Involved	No. of Paras concluded	Amount Ordered for Recovery	Amount ordered for Penalty	Total amount	Amount Recovered	Balance to be Recovered	% of Updated Paras
12	13	14	15	16	17	18	19	20

REPORTS

Contd… R.4.10.2. Category wise Social Audit Paras Updation



Grievance			
Total No. of Paras	Amount Involved	No. of Paras concluded	% of Updated Paras
21	22	23	24

Informational			
Total No. of Paras	Amount Involved	No. of Paras concluded	% of Updated Paras
25	26	27	28

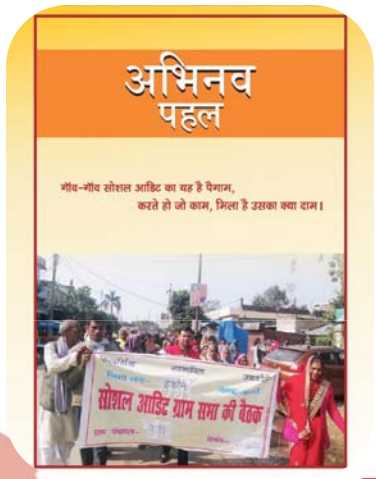
‘ SOCIAL AUDIT FOLLOW UP SHOULD BE MORE TRANSPARENT THAN THE SOCIAL AUDIT ’

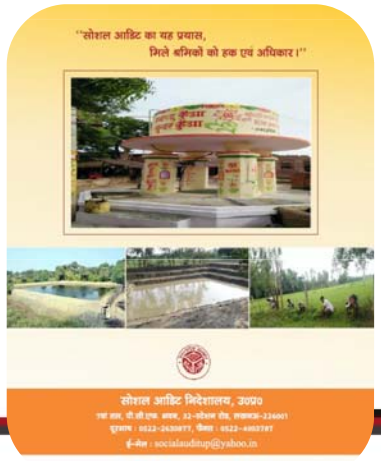
Thank You

Best Practices in Social Audit

❑ बेस्ट प्रेक्टिसेस :–

➢ नव प्रयासों की पुस्तिका 'अभिनव पहल' का प्रकाशन।





3

➢सोशल आडिट में प्रतिभाग करना– निदेशालय स्तर से

➢ टीमों के प्रशिक्षण में सहभागिता।

4

➤ सोशल आडिट में सहभागिता :–

5

➤ पहल के परिणाम :–

- निदेशालय के विशेषज्ञों द्वारा जमीनी स्तर पर सोशल आडिट की प्रक्रिया के पर्यवेक्षण से प्रक्रिया में आ रही कमियों एवं समस्याओं का पता चला।
- नियंत्रक की भूमिका में निदेशालय को आगे की नीति एवं योजना बनाने में सहायक सिद्ध होगा।
- निदेशालय के इस प्रयास से सोशल आडिट कर रही टीमों एवं फैसिलिटेटर्स को निष्ठापूर्वक काम करने की आवश्यकता महसूस हुई। Reward and Punishment के सिद्धान्त से उन्हें अनुशासन एवं नियंत्रण का आभास हुआ। उन्हें यह समझ में आया कि ऊपर से कोई देख रहा है और कभी भी आकस्मिक रूप से देखा जा सकता है।

6

- आम जनता एवं लाभार्थियों को यह समझ में आया कि वे अपनी बात, सीधे उच्च स्तर तक पहुँचा सकते हैं
- प्रशिक्षणार्थियों को भी यह विश्वास हुआ कि प्रशिक्षण की गुणवत्ता, उनके रहने और खाने की व्यवस्था को उच्च स्तर से देखा जा रहा है।
- सोशल आडिट निदेशालय के इस अभिनव प्रयास से आमजन से संवाद स्थापित किया गया। दोनों पक्षों की जवाबदेही तय हुई। जनमानस को बेझिझक अपनी बात रखने का मंच प्राप्त हुआ।

7

➢ जन–जागरूकता :–

- प्रत्येक जनपद के विकास भवन में जनसामान्य को सोशल आडिट के उद्देश्यों की सार्वजनिक जानकारी उपलब्ध कराने हेतु होर्डिंग की स्थापना।

8

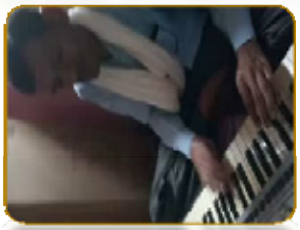
➢ जन–जागरूकता :–

- सोशल आडिट ग्राम सभा की बैठक से पूर्व जनपदों द्वारा बैनर एवं स्लोगन आदि के माध्यम से रैली का आयोजन।

9

बाइक रैली से प्रचार प्रसार

बुंदेलखंड लोकनृत्य– दिवारी के माध्यम से प्रचार–प्रसार।



गीत के माध्यम से प्रचार प्रसार

10

➢ जन–जागरूकता :–

- ऑटो एवं माइक के माध्यम से भी पायलट रूप से प्रचार–प्रसार।

11

- समाचार पत्रों में प्रत्येक त्रैमास सोशल आडिट के उद्देश्यों एवं स्वरूप के विज्ञापन का प्रकाशन।

- सोशल आडिट गतिविधियाँ : ट्वीटर, यू–ट्यूब एवं विभागीय वेबसाइट www.socialauditup.in पर जन–सामान्य हेतु उपलब्ध।

12

➢ इन्ट्री कान्फ्रेन्स का आयोजन :–

- इन्ट्री कान्फ्रेन्स द्वारा विकास खण्ड में सोशल आडिट की प्रक्रिया प्रारम्भ होने से पूर्व सोशल आडिट के बारे में सभी पणधारकों को जानकारी दिया जाना।

जनपद– मऊ

जनपद–हरदोई

जनपद– सहारनपुर

13

➢ टेस्ट चेक आडिट :–

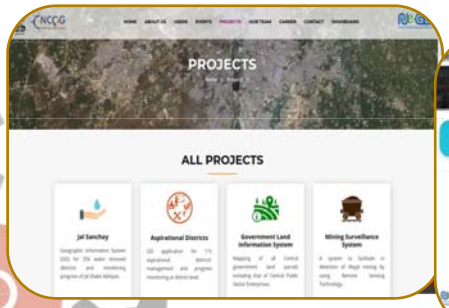
➢ सोशल आडिट निदेशालय में कार्यरत कन्सलटेन्ट्स के माध्यम से सोशल आडिट का टेस्ट चेक कराया गया।

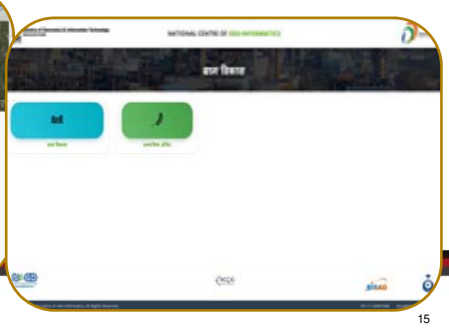
➢ जनपद हरदोई में विकास खण्ड बेहन्दर की ग्राम पंचायत बेहसार एवं खरिका में सोशल आडिट टीम द्वारा सम्पादित सोशल आडिट में पाई गई कमियों के टेस्ट चेक में उल्लिखित वित्तीय अनियमित्ताएँ टेस्ट आडिट में सही पाई गई।

14

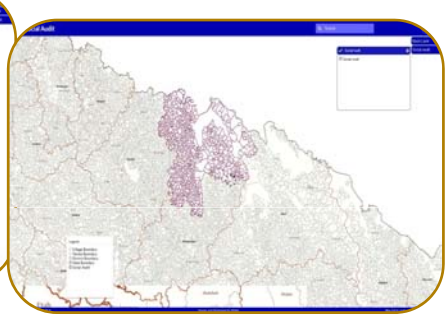
➢ GEO MAPPING :–

- सोशल आडिट से आच्छादित ग्राम पंचायतों को मैप पर प्रदर्शित किए जाने हेतु रिमोट सेन्सिंग एप्लीकेशन सेन्टर, उ0प्र0 के सहयोग से GEO MAPPING पायलट रूप में शुरू किया जा रहा है, जिससे सोशल आडिट का विवरण मैप पर दिनांकवार देखा जा सकेगा कि किस दिनांक में कहां–कहां सोशल आडिट की प्रक्रिया चल रही है।





15



➢ प्रधानों का प्रशिक्षण।

➢ सोशल आडिट का external assessment :–

- Third party assessment की प्रक्रिया प्रगति पर है। **(IRMA)**

16

Steps to Strengthen Social Audit

❑ सोशल आडिट टीम का पैनल :–

- प्रत्येक विकास खण्ड में प्रति 10 ग्राम पंचायतों पर एक 04 सदस्यीय सोशल आडिट टीम।
- अर्हता : हाईस्कूल उत्तीर्ण। हाईस्कूल उत्तीर्ण अभ्यर्थी उपलब्ध न होने पर चयन समिति द्वारा शैक्षिक अर्हता शिथिलनीय।
- आयु सीमा : न्यूनतम आयु 40 वर्ष तथा अधिकतम 65 वर्ष।
- अवधिः पैनल में नामित टीम सदस्यों की अवधि एक वर्ष।
- प्राथमिकता : सामाजिक कार्यकर्ता के रूप कम से कम 3 वर्ष का अनुभव एवं ग्राम्य विकास विभाग द्वारा संचालित योजनाओं की जानकारी।

18

❑ ब्लाक संसाधन व्यक्ति :–

- अर्हता : इण्टरमीडिएट उत्तीर्ण।
- आयु सीमा : न्यूनतम आयु 40 वर्ष तथा अधिकतम 65 वर्ष।
- अवधि: पैनल में नामित ब्लाक संसाधन व्यक्तियों का कार्यकाल 01/02 वर्ष।
- प्राथमिकता : सामाजिक कार्यकर्ता के रूप कम से कम 3 वर्ष का अनुभव एवं ग्राम्य विकास विभाग द्वारा संचालित योजनाओं की जानकारी।
- कम्प्यूटर पर कार्य करने में दक्षता हो तथा मान्यता प्राप्त संस्थान से कम्प्यूटर में प्रशिक्षण का प्रमाण पत्र हो।

19

❑ रिसोर्स पर्सन्स का प्रशिक्षण :–

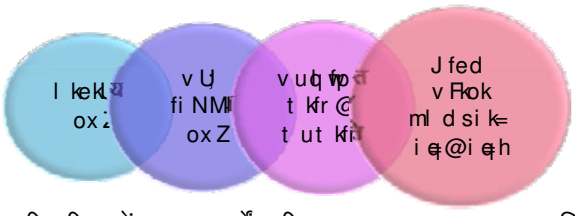
- दीन दयाल उपाध्याय राज्य ग्राम्य विकास संस्थान, उ0प्र0 के अधीन राज्य/जिला ग्राम्य विकास संस्थानों के माध्यम से आवासीय प्रशिक्षण।

सोशल आडिट टीम	03 दिवसीय
ब्लाक संसाधन व्यक्ति	06 दिवसीय

20

❑ सोशल आडिट टीमों का गठन :–

- प्रत्येक सोशल आडिट टीम में प्रतिनिधित्व।



- 04 सदस्यों की टीम में उक्त वर्गों की न्यूनतम 01 सदस्य महिला।
- महिला अभ्यर्थी के स्वयं सहायता समूह (SHG) के सदस्य होने पर उसे वरीयता।
- विकास खण्ड स्तर पर प्रत्येक श्रेणी के 02–02 सदस्यों की रिजर्व सूची।
- पैनल में शामिल व्यक्ति द्वारा अपनी ग्राम पंचायत का सोशल आडिट नहीं।

21

❑ सोशल आडिट टीम एवं बी०आर०पी०(BRP) का पैनल :–

- **ब्लाक स्तरीय सोशल आडिट टीमों का पैनल** : जनपदों द्वारा प्रति वर्ष जनपद के दैनिक समाचार पत्रों में विज्ञप्ति का प्रकाशन।
- सोशल आडिट टीमों का पैनल तैयार किए जाने हेतु चयन समिति–

जिला विकास अधिकारी	अध्यक्ष
जिलाधिकारी द्वारा नामित किसी कालेज / प्रतिष्ठित शैक्षिक संस्था का प्रतिनिधि	सदस्य
जिला सोशल आडिट कोआर्डिनेटर अथवा जिला विकास अधिकारी द्वारा नामित अन्य पदधारक	सदस्य सचिव

- ब्लाक संसाधन व्यक्तियों की चयन समिति–

जिलाधिकारी	अध्यक्ष
मण्डलायुक्त द्वारा नामित किसी महाविद्यालय / विश्वविद्यालय / किसी प्रतिष्ठित संस्था का एक प्रतिनिधि	सदस्य
जिला विकास अधिकारी	सदस्य सचिव

22

❑ सोशल आडिट की प्रक्रिया के विभिन्न चरणः–

- निदेशालय द्वारा सोशल आडिट कैलेण्डर जारी करने के साथ ही सोशल आडिट प्रक्रिया प्रारम्भ।
- जिलाधिकारी स्तर से आदेश, पर्यवेक्षक नामित करना।
- अभिलेखों की उपलब्धता :– खण्ड विकास अधिकारी द्वारा ग्रामसभा की निर्धारित तिथि के 15 दिन पूर्व।

❑ इन्ट्री कान्फ्रेन्स का आयोजनः–

- इन्ट्री कान्फ्रेन्स द्वारा विकास खण्ड में सोशल आडिट की प्रक्रिया प्रारम्भ होने से पूर्व सोशल आडिट के बारे में सभी पणधारकों को जानकारी दिया जाना।

23

❑ ग्राम सभा की बैठक हेतु जन–जागरूकताः–

- **रैली का आयोजन–** ग्राम सभा की बैठक से पूर्व जनपदों द्वारा बैनर एवं स्लोगन आदि के माध्यम से रैली का आयोजन। जन–जागरूकता कार्यक्रम से आमजनमानस/ श्रमिकों में सोशल आडिट की प्रक्रिया, उद्देश्य आदि के प्रति जिज्ञासा बढ़ी है।

- **माइक के माध्यम से प्रचार–प्रसार–** माइक द्वारा ग्राम सभा बैठक की तिथि, समय एवं स्थान आदि की सूचना ग्राम पंचायत में भ्रमण कर समस्त ग्रामवासियों को उपलब्ध कराया जाना।

24

❑ सोशल आडिट प्रक्रिया 03 दिवसों में:–

- **प्रथम दिवस–** महात्मा गांधी नरेगा वेबसाइट से डाउनलोड की गई रिपोर्ट को मूल अभिलेखों से मिलान करना एवं डोर टू डोर वेरिफिकेशन।

25

- **द्वितीय दिवस–** डोर टू डोर वेरिफिकेशन एवं कार्यों का भौतिक सत्यापन।

26

- **तृतीय दिवस–** सोशल आडिट ग्राम सभा की बैठक।

सोशल आडिट ग्राम सभा की बैठक में तैयार किये गये प्रतिवेदन को महात्मा गांधी नरेगा वेबसाइट पर अपलोड किया जाना।

27

❑ जन सुनवाई (एग्जिट कान्फ्रेन्स) का आयोजन :–

- विकास खण्ड की सभी ग्राम पचांयतों का सोशल आडिट सम्पन्न होने पर।
- आयोजन : विकास खण्ड स्तर पर।
- अध्यक्षता : जिला विकास अधिकारी।
- उपस्थिति : सम्बन्धित खण्ड विकास अधिकारी, DSAC, BSAC/BRP, टी0ए0, ग्राम पंचायत सचिव, ग्राम प्रधान एवं सोशल आडिट टीम के सदस्य।

28

❑ एक्शन टेकेन रिपोर्ट :–

- प्रमुख सचिव, ग्राम्य विकास के द्वारा सोशल आडिट प्रतिवेदनों के अनुपालन एवं ए0टी0आर0 सुनिश्चित करने हेतु दिनांक 12–07–2019 को एक विस्तृत शासनादेश जारी।
- **शासनादेश का प्रभाव** : ए0टी0आर0 अपलोडिंग तथा दुरूपयोग की गई धनराशि की वसूली में वृद्धि।
- प्रमुख सचिव, ग्राम्य विकास की अध्यक्षता में प्रत्येक मंगलवार को साप्ताहिक बैठक में ए0टी0आर0 की समीक्षा।
- अपर आयुक्त नरेगा द्वारा ए०टी०आर० की समीक्षा हेतु जनपदों से वीडियो कान्फ्रेन्सिंग।
- जनपद स्तर पर जिलाधिकारी एवं मुख्य विकास अधिकारी की बैठकों में भी सोशल आडिट की समीक्षा।

29

❑ सी.आर.एम. (Common Review Mission) द्वारा सोशल आडिट की समीक्षा :–

- सी.आर.एम. की टीम द्वारा जनपद हरदोई एवं प्रयागराज में फील्ड विजिट के दौरान सोशल आडिट की समीक्षा की गई।
- दिनांक 10.11.2019 को सी.आर.एम. की टीम की डिब्रीफिग में सोशल आडिट की गुणवत्ता हेतु किये जा रहे प्रयासों को सराहा गया।

30

Roll-out of Social Audit to other programmes

❑ विभिन्न विभागों द्वारा संचालित योजनाओं/कार्यक्रमों का सोशल आडिट :–

- NSAP (समस्त पेन्शन योजनाएं) का पायलट सोशल आडिट, जनपद बाराबंकी के विकास खण्ड–बंकी की ग्राम पंचायत जफरपुर तथा जनपद हरदोई के विकास खण्ड सण्डीला की ग्राम पंचायत मोहम्मदपुर में दिनांक 23–02–2019 को किया गया।

जनपद– हरदोई

जनपद– बाराबंकी

32

❑ सामाजिक सहायता कार्यक्रम (NSAP) का पायलट सोशल आडिट :–

जनपद– हरदोई　　विकास खण्ड– सण्डीला　　ग्राम पंचायत– मोहम्मदपुर

क्र.सं.	योजना का नाम	लाभार्थियों की कुल संख्या	मृतक लाभार्थियों की संख्या	अपात्र लाभार्थियों की संख्या	ट्रेस न होने वाले लाभार्थियों की संख्या
1	इन्दिरा गांधी राष्ट्रीय वृक्षावस्था पेंशन योजना	584	24	26	157
2	इन्दिरा गांधी राष्ट्रीय विधवा पेंशन योजना	65	04	0	09
3	इन्दिरा गांधी राष्ट्रीय दिव्यांगजन पेंशन योजना	22	0	0	04
4	राष्ट्रीय पारिवारिक लाभ योजना	0	0	0	0
	कुल योगः–	**671**	**28**	**26**	**170**

33

❑ सामाजिक सहायता कार्यक्रम (NSAP) का पायलट सोशल आडिट :–

जनपद– बाराबंकी　　विकास खण्ड– बंकी　　ग्राम पंचायत– जफरपुर

क्र.सं.	योजना का नाम	लाभार्थियों की कुल संख्या	मृतक लाभार्थियों की संख्या	अपात्र लाभार्थियों की संख्या	ट्रेस न होने वाले लाभार्थियों की संख्या
1	इन्दिरा गांधी राष्ट्रीय वृक्षावस्था पेंशन योजना	25	0	0	0
2	इन्दिरा गांधी राष्ट्रीय विधवा पेंशन योजना	12	0	0	0
3	इन्दिरा गांधी राष्ट्रीय दिव्यांगजन पेंशन योजना	03	0	0	0
4	पारिवारिक आय योजना	0	0	0	0
	कुल योगः–	**40**	**0**	**0**	**0**

34

❑ विभिन्न विभागों द्वारा संचालित योजनाओं/कार्यक्रमों का सोशल आडिट :–

- बेसिक शिक्षा विभाग द्वारा संचालित मध्यान्ह भोजन योजना का सोशल आडिट किए जाने की प्रक्रिया प्रगति पर है।
- श्रम विभाग द्वारा संचालित समस्त लाभार्थीपरक योजनाएं एवं पंचायतीराज विभाग द्वारा ग्राम पंचायतों में संचालित योजनाओं का भी सोशल आडिट किया जाना प्रस्तावित है।

35

धन्यवाद

MEGHALAYA COMMUNITY PARTICIPATION AND PUBLIC SERVICES SOCIAL AUDIT ACT, 2017

Presentation by
Sampath Kumar
Commissioner & Secretary to Govt. of Meghalaya
Community & Rural Development Department and
Programme Implementation & Evaluation Department

CONTEXT

- First State in the country to pass an exclusive legislation on Social Audit.
- Based on positive outcomes gained from the social audits conducted under MGNREGA.
- Sixth Schedule Area: Constitutional Safeguards for Tribal Areas

State PWD Road CONTRAST MGNREGA Village CC Road

COMMUNITY PARTICIPATION & SOCIAL AUDIT

OBJECTIVES OF THE SOCIAL AUDIT LAW

1. Facilitate concurrent audit of schemes and programmes
2. Monitor effectiveness and efficiency in implementation
3. Increase transparency in programmes and institutions
4. Educate citizens, make them aware of rights
5. Enhance citizen ownership in development initiatives
6. Fact finding at field level
7. Seek feedback from people on implementation
8. Provide a platform for registering grievances and redressal within stipulated time frame

SCOPE (SCHEDULE I, ACT)

1. Education (Sarva Shiksha Abhiyan, Midday Meal)
2. Health (Immunization, services of Sub Centre, Primary Health Centre, Community Health Centre)
3. Forest & Environment (Joint Forest Management Committee)
4. Power (Village Power Committees, services of MeECL)
5. Water & Sanitation (Quality and quantity of water supply, services of PHE Dept, Swacch Bharat Mission)
6. Employment & Skilling
7. Roads & Transport (Public Works Department, PMGSY)
8. Agriculture & Allied Departments
9. Community and Rural Development (MGNREGA, IAY/ PMAY-G, NSAP)
10. Security (local police, village defence parties)
11. Food & Civil Supplies (including ICDS, NFSA)

KEY LESSONS

1. LEARNING FROM DOING

- Need to conduct pilots in selected locations, before notification of guidelines and rules
- 18 villages selected- representative of Garo Hills, Khasi Hills and Jaintia Hills

2. COLLABORATION WITH CIVIL SOCIETY ORGANIZATIONS

- State Government invited CSO representatives from different States
- Invited their expertise and facilitation
- No fees / honorarium paid – voluntary support
- Developed formats, social audit protocol, templates, parameters of verification in collaboration with CSOs
- CSOs assisted in training and hand holding

3. SHIFT IN THE FOCUS OF SOCIAL AUDIT

- Traditionally, social audits focus on verification
- Meghalaya Social Audits showed that social audit process **must include four essential steps:**

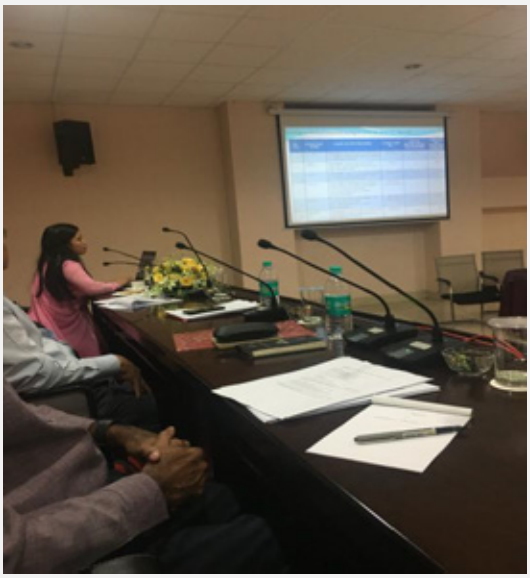
1. Sharing of information with communities proactively
2. Verification of official records
3. Registering of grievances
4. Identification of eligible beneficiaries left out of the scheme

4. SOCIAL AUDITS IN 6TH SCHEDULED AREAS

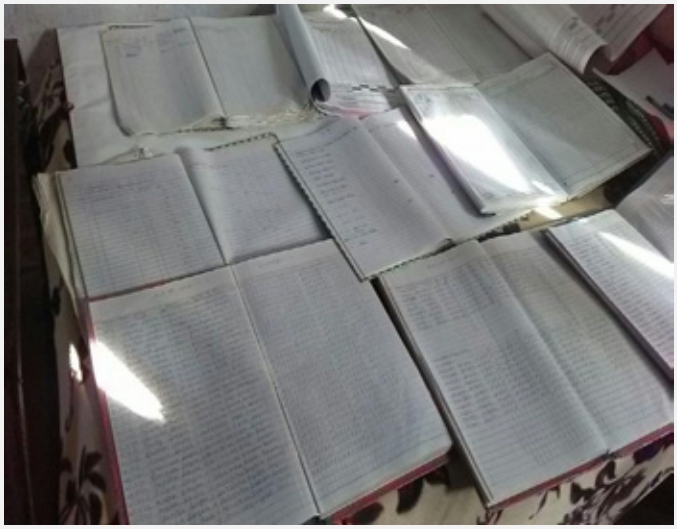
- Meghalaya (Meghalaya Community Participation and Public Services Social Audit Act, 2017)
- First state in the country – legislation for social audit
- Negotiated - Pilots before Rules
- Evolved social audit protocol:
  - **Verify**
  - **Share and disseminate information**
  - **Develop list of eligible beneficiaries**
  - **Facilitate filing of grievances**

SOCIAL AUDIT PROCESS

SENSITIZATION TO GOVERNMENT OFFICIALS ON THEIR ROLE IN SOCIAL AUDITS

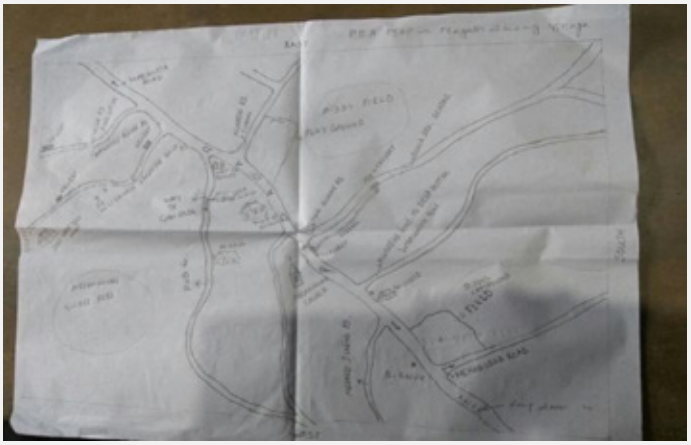


ACCESS TO OFFICIAL RECORDS AND TRAINING TO VOLUNTEERS TO UNDERSTAND RECORDS

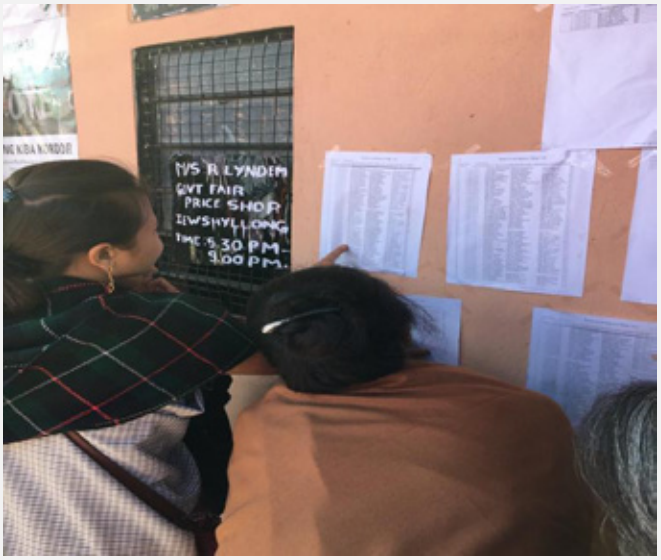


ENTRY MEETING WITH HEADMAN

PREPARATION OF ROUTE CHART



SHARING OF INFORMATION



VERIFICATION

IDENTIFICATION OF ELIGIBLE BENEFICIARIES

REGISTRATION OF GRIEVANCES

DEPARTMENT DESKS AT THE PUBLIC HEARING

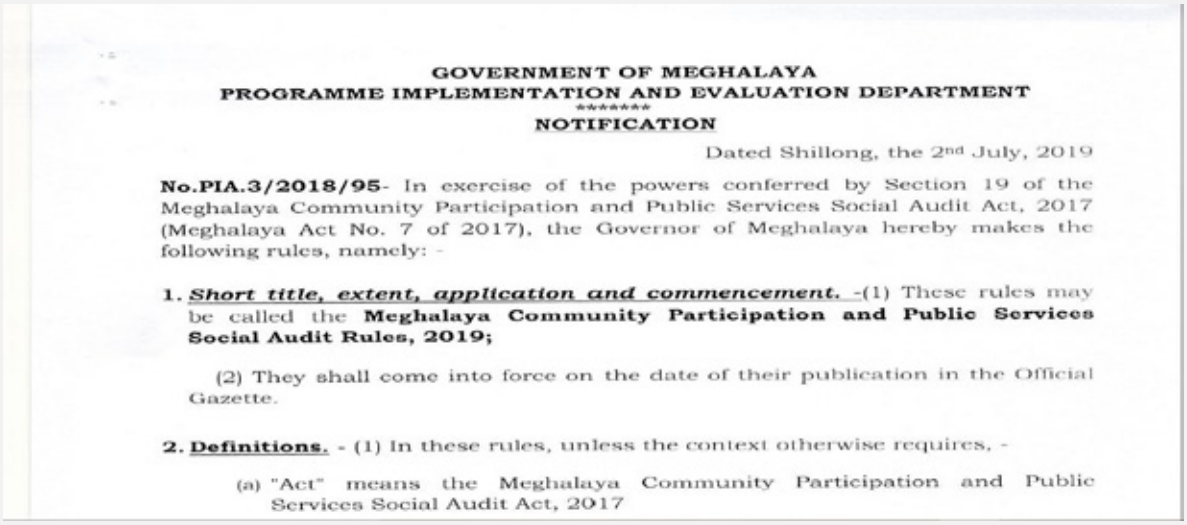
INSTRUCTIONS ISSUED TO DEPARTMENTS FOR PUBLIC HEARING

1. For all applications seeking individual/collective benefits, if the applicant qualifies, the applicant should either be awarded sanction on the day of the Public Hearing itself. In the case that sufficient resources aren't available to accord sanction to all those who have applied, a priority based waiting list should be created which should be announced in the Public Hearing
2. All written applications and grievances acknowledged by a written acknowledgement

KEY IMPACTS

- 180 local youth trained in social audits
- 11 Departments trained in Social Audit
- Village Monitoring Committees of 15 schemes familiarized with mandate and roles
- Nearly 1100 applications received through Social Audit Public Hearings on 22nd and 23rd November
- All Social Audit Reports in public domain- http://mssat.nic.in/index.php/mssat_controller/reports_mssat
- Protocol on social audit that includes platform for grievance redress and filing of applications- arrived at through the pilots
- State level policy decision taken to harmonize CM Pension and NSAP entitlement- based on Social Audit Findings. Audits in 18 villages benefitted 50,000 elderly pensioners across the State

MEGHALAYA SOCIAL AUDIT LAW RULES NOTIFIED BY THE STATE CABINET



GOVERNMENT OF MEGHALAYA
PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT
****
NOTIFICATION

Dated Shillong, the 2nd July, 2019

No.PIA.3/2018/95- In exercise of the powers conferred by Section 19 of the Meghalaya Community Participation and Public Services Social Audit Act, 2017 (Meghalaya Act No. 7 of 2017), the Governor of Meghalaya hereby makes the following rules, namely: -

1. ***Short title, extent, application and commencement.*** -(1) These rules may be called the **Meghalaya Community Participation and Public Services Social Audit Rules, 2019;**

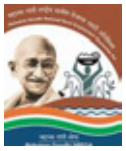
(2) They shall come into force on the date of their publication in the Official Gazette.

2. **Definitions.** - (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Meghalaya Community Participation and Public Services Social Audit Act, 2017

THANK YOU

झारखण्ड सरकार



PRESENTATION ON SOCIAL AUDIT PROCESS, HEARING AND CONCURRENT AUDIT

Date: 13th Nov. 2019
At National Workshop, Delhi

By,
Social Audit Unit,
Rural Development, Department,
Govt. of Jharkhand

- ना काहूँ से दोस्ती ,ना काहूँ से बैर
- हमारा पैसा, हमारा हिसाब
- मेरी कोशिश है कि ये सूरत बदलनी चाहिए

हमारा पैसा SAU JHARKHAND हमारा हिसाब

OUR VALUE,PRINCIPLE AND OBJECTIVE

ABOUT JHARKHAND

- Districts : 24
- Blocks : 262
- GPs (Population 5000-6000): 4398
- Revenue Villages (Gram Sabhas): 32,777
- Total active job cards in MAHATMA GANDHI NREGS : 25.33 lakhs
- Active Workers : 32.67 lakhs
- Expenditure FY 18-19: 1521.33 lakhs

SAU, RDD, JHARKHAND

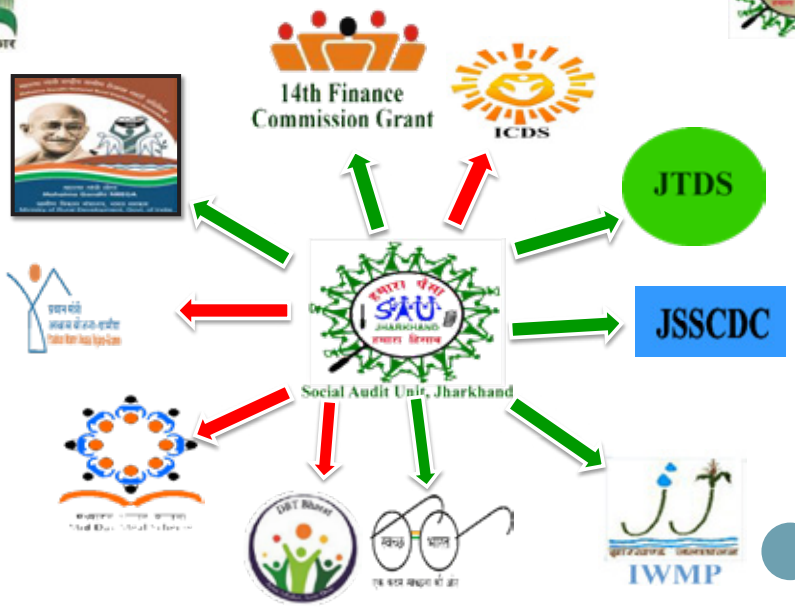
- In 2005 ,MAHATMA GANDHI NREGA provided legal sanctity to social audits.
- In 2009 ,National workshop on social audit was held in Ranchi by NIRD& PR
- In 2011 ,Audit of schemes rules notified by MoRD,GoI.
- To promote transparency and effective implementation of schemes, the State Government of Jharkhand has established an independent cell ***Social Audit Unit (SAU)*** within JSLPS, through notification no 10-3002/SA/2015/RDD(N)794 dated 2nd May,2016.

SOCIAL AUDIT UNIT, JHARKHAND

- Currently housed in JSLPS (Process of registration as separate society ,underway)
- Governing Board ,with PAG and CSO reps
- Separate officeand Bank account
- **Human Resource : 8 batch Completed 30 day Certificate Course**

✓ Director/State Coordinator-1
✓ Social Development Specialist -1
✓ State Resource Person -5
✓ District Resource Person-24
✓ Block Resource person (Full time)- 47
✓ Block Resource Person (Empanelled)-179
✓ Village Resource Person (Empanelled)-1123
✓ SHG members trained as community cadre -4423

COVERAGE



Sr. No.	Scheme Name	Number of audits done in 2017-18	Number of audits done in 2018-19 & 2019-20
1	14th Finance Commission Fund	1500 GPs	--
2	Swacch Bharat Mission	200 GPs	1500
3	Watershed Projects	124 Projects	--
4	JTDS	150 GPs	--
5	JSSCDC	1200 Beneficiaries	--
6	Direct Benefit Transfer (DBT)	--	1 Block
7	Cluster Facilitation Team (CFT)	76 Blocks	--
8	Mid-Day Meal	--	10 Schools (Pilot)
9	Mid-Day Meal	--	1251 Schools
10	Samagra Shiksha Abhiyan	--	1252 Schools
11	PMAY-G (Rural)	--	39 GPs
12	PMAY-U (Urban)	--	1500 House Holds
13	Zero Drop Out in Schools	--	178 GPs
14	100% Literate Panchayats	--	119 GPs (72 Blocks)
15	Community Base Services under National Health Mission	--	80 GPs in 5 Districts

COVERAGE

- **GPs Audited so far:**
  5262 (FY, 2016-17, 2017-18, 2018-19 & 2019-20)

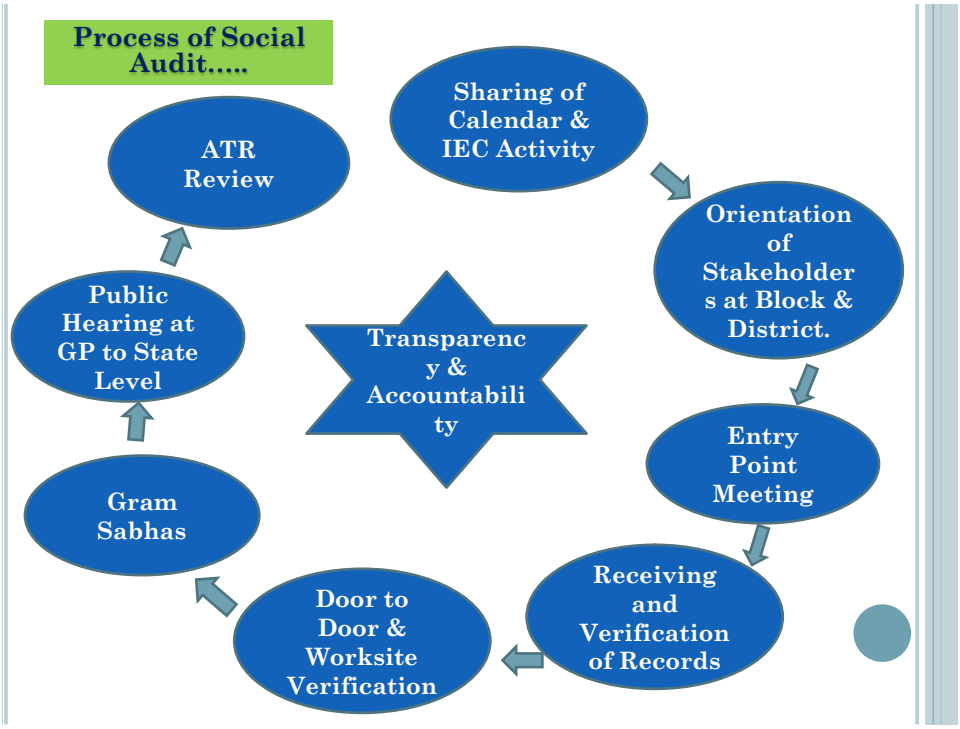
No. of Audits Conducted so far			
FY 2016-17	**2017-18**	**2018-19**	**2019-20**
534	1772	1874	1213

Social Audit Process

- **Preparation**
  - IEC strategy
  - Orientation
  - Training
  - Material
- **Verification**
  - Physical
  - Oral
  - Documents
- **Validation** by Gram Sabha
- **Action** : Public Hearings

Social Audit Steps

- Preparation of Annual Audit Calendar
- Orientation of Stakeholders
- Training of BRPs and VRPs
- Entry Point Meeting
- Field Verification of: Documents, Wages & Works
- Gram Sabha
- Public Hearing



STRATEGY FOR SOCIAL AUDITS

One team conducting audits in 3 GPs in one round .Total 125 Teams in Operation

Seven Days exercise in one GP: by a seven member team ,One BRP and 6-12 VRPs depending on Number of Schemes and No of Gram Sabhas

- 1st Day -Entry point meeting in GP
- 2nd-5th Day- Verification
- 6th Day –Gram Sabha
- 7th Day Public hearing at Panchayats

WALL WRITING

DOOR TO DOOR VERIFICATION

Gram Sabha

Public hearing

Our Initiatives & Innovations

- Public hearing from Panchayat to State level with Jury system
- Orientation of Jury members for Public hearings
- Advisory on action Notified
- Independent Action Taken Review Committee constituted
- Formation of VMC and Labour Forums for concurrent audits.
- Wall writings and Cultural interventions for Mobilisation
- Active Involvement of CSOs
- Execution of Test Audits in 5% of Panchayats each year
- Special Audits (Aam Bagwani Yojana)

Jury at Panchayat Level:

- Panchayat Samittee Member who is not directly involved in implementation of MAHATMA GANDHI NREGS
- Representative nominated by Deputy Commissioner
- Representative of Labour Superintendent of District
- Representative of Majdoor Sanghtan/labor forums
- Representative from Civil Society Organisation

Panchayat Level Hearing

Jury at Block Level:

- Panchayat Samittee Chairperson (Block Pramukh)
- Zila Parishad Member
- 1-Representative of State Resource Group nominated by SAU
- 1- District Resource Person from SAU
- Ombudsman
- Block Labour Superintendent
- 1- Representative of women SHG Group/CSO Representative
- Gram Pradhan (Traditional Head) inScheduled Area

Block Level Hearing

Jury at District Level:

- Deputy Commissioner
- Zilha Parishad Vice Chairperson
- 1-Representative of State Resource Group nominated by SAU
- 1- State Resource Person from SAU
- State Level MAHATMA GANDHI NREGS Official/Ombudsman
- District Labour Superintendent
- 1- Representative of women SHG Federation

District Level Hearing

Jury at State Level:

- Development Commissioner (ACS)
- Principal Auditor General
- Principal Secretary, RDD
- Secretary, Panchayati Raj
- Labour Commissioner
- Incharge-Secretary CM Jansamwad
- Commissioner-MAHATMA GANDHI NREGS
- Special Secretary, RDD
- 3- Representative of civil society organisation (2 from CSO, 1 Academic Institution)

STATE LEVEL HEARING

ADVISORY FOR ACTION

झारखण्ड सरकार
ग्रामीण विकास विभाग।
कार्यालयादेश

का. आ. संख्या– (ब) 192 रांची, दिनांक 07/12/2017

महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम में पाई जाने वाली अनियमितता तथा कानून के उल्लंघन पर सुझावी कार्रवाई हेतु मार्गदर्शिका

मनोज आयुक्त

CONTINUE.....

अनुक्रमणिका

अ.क्र	विवरणी	पृष्ठ संख्या
1	जॉब कार्ड संबंधित	1 से 3
2	कार्य की मांग के पंजीकरण संबंधित	3 से 4
3	योजना चयन एवं क्रियान्वयन संबंधित	4 से 9
4	कार्यस्थल सुविधा संबंधित	9 से 10
5	मजदूरी भुगतान संबंधित	10 से 13
6	कार्य स्थल पर दुर्घटना एवं मुआवजा संबंधित	13 से 14
7	पारदर्शीता एवं जवाबदेही संबंधित	14 से 16
8	शिकायत निवारण संबंधित	16 से 17

CONTINUE.....

2. कार्य की मांग के पंजीकरण संबंधित

विषय	मुद्दा	कार्यवाई के लिए निर्देश	रोजगार सहायक	पंचायत सचिव	मुखिया	कनीय अभियंता (जे. ई)	प्रखंड कार्यक्रम अधिकारी	प्रखंड विकास पदाधिकारी	कम्प्यूटर ऑपरेटर	अन्य
2. कार्य की मांग के पंजीकरण संबंधित	21 कार्य के आवेदनों को स्वीकार नहीं किया जाना।	6,250 का जुर्माना तथा आवेदनों को स्वीकार कर काम दिया जाए।	जो कर्मचारी/पदाधिकारी काम के आवेदन को स्वीकार न करे उस पर प्रति आवेदन 250 रूपये का जुर्माना।						Nil	Nil
	22 बेरोजगारी भत्ता आवेदन स्वीकार न करना।	6,500 का जुर्माना, आवेदन स्वीकार करना तथा भत्ता सहित बेरोजगारी भत्ते की अदायगी।	जो कर्मचारी/पदाधिकारी आवेदन स्वीकार करने से इनकार करे उसके उपर प्रति आवेदन 500 रूपये का जुर्माना।						Nil	Nil
	23. बेरोजगारी भत्ता का भुगतान न किया जाना।	जुर्माना एवं बेरोजगारी भत्ते का भुगतान करने का आदेश।	Nil	Nil	Nil	Nil	बेरोजगारी भत्ता का आवेदन लेने के पश्चात, अगर 15 दिन तक नहीं दिया जाए, तो उसके प्रतिदिन प्रति दिन उन्हेंद्र सहायक, विकास पदाधिकारी पे प्रति भत्तापुर का भत्ते दें। इसके अतिरिक्त, जिलाधिकारी के बेरोजगारी भत्ता सहित का भत्तापुर को देने का आदेश।		Nil	Nil
	24. रोजगार दिवस का आयोजन न होना।	कार्य निर्देशन तथा काम मांगने नोटिस। प्रति ग्रामसभा रोजगार दिवस न आयोजित होने पर 500 रूपये जुर्माना।	30%	30%	40%	Nil	Nil	Nil	Nil	Nil

3.योजना चयन और क्रियान्वयन संबंधित

Action Taken Report Review Process

- ATR protocols notified for each kinds of issues and evidences to be Produced for dropping of issues.
- Independent Committee constituted for review of ATRs which has Reps from Media ,CSOs ,Academic institutions .
- Mandatory Process before District and State Level hearings
- 46% issues dropped after Proper evidences

Concurrent audit

- Formation and Orientation of Village Monitoring committee and labour forums during Social audit Gram Sabhas for concurrent audits
- SHG members trained as community cadre to be integral part of team for concurrent audits
- Reporting of concurrent audit findings to be done during Rojgar Diwas
- Monthly Process
- Planned toInitiate in one block as Pilots

ROLE OF CSOS IN SOCIAL AUDIT PROCESS

- As Trainers for regular orientation of BRP/VRPs
- As Part of Jury in Public Hearings
- As Social Audit Monitors
- As ATR review committee members
- As Grievance Redressal Committee members
- For tracking of actual action taken at Ground level
- Synergy with 15 NREGS SAHAYTA KENDRAS
- Active involvement of CFT partners
- Annual CSOs Workshop to review the Process

JHARKHAND :KEY TO ACHIEVEMENT

- Strong Political and Beaurocratic will
- Synergy with PAG office and team with mutual learning process and State food Commission
- Very Supportive SIRD
- Regular Governing Board Meetings
- State support of Rs One Crore for System strenghening
- Active Support of CSOs,acedemicians and Researchers
- Inputs from Interns and other state teams from TISS,DSS,CSRD
- MAHATMA GANDHI NREGS cell openness to suggestions and inputs

IMPACT

No. of Audit Planned	SA Conducted	Reports Uploaded	Issues Identified	Misappropriated Amount identified	Recovered Amount	No. of FIR Lodged
FY 2017-18						
1776	1724	1517	40093	30,27,19,487	8,80,11,412	38
FY 2018-19						
2136	2072	1001	16652	11,38,05,000	2,34,30,000	4

- 30,000 VMCs has been formed
- 4100 Labour Forums with 65,600 members constituted
- 18 lakh People participated in Process till date

CHALLENGES

- Availability of Documents to Social audit teams has improved considerably but still remains an issue
- Timely ACTION on findings
- Regular Capacity building of BRP/VRPs
- Collusion of Social audit teams with middleman
- Capacity building of Jury Members
- Health & Social Security Related issues of BRPs and VRPs
- MIS uploading :Issues and Action
- Growing Resistance from trade unions of functionaries

WAY AHEAD

- To establish appreciation of good and innovative work in public hearings.
- Palkot North Panchayat, District - Gumla declared as Zero-Issue Panchayat
- Morning **Shram daan** and cleanness drive by teams along with villagers
- Evening Chaupaal with Youth and women during rounds
- Cultural teams for environment building before Social audits
- TAB-Based Audits

To take out the fear syndrome to the extent possible without any compromise and establish the Social Audit process as

FESTIVAL of DEMOCRACY

"I am willing to spend anything, even all my fortune to have a person near me, who can criticize me regularly to keep my ethics in place and integrity intact."

- Lord Buddha

JOHAR

National seminar on Social Audit

Society for Social Audit Accountability and Transparency
Department of Rural Development
Government of Andhra Pradesh

Greetings

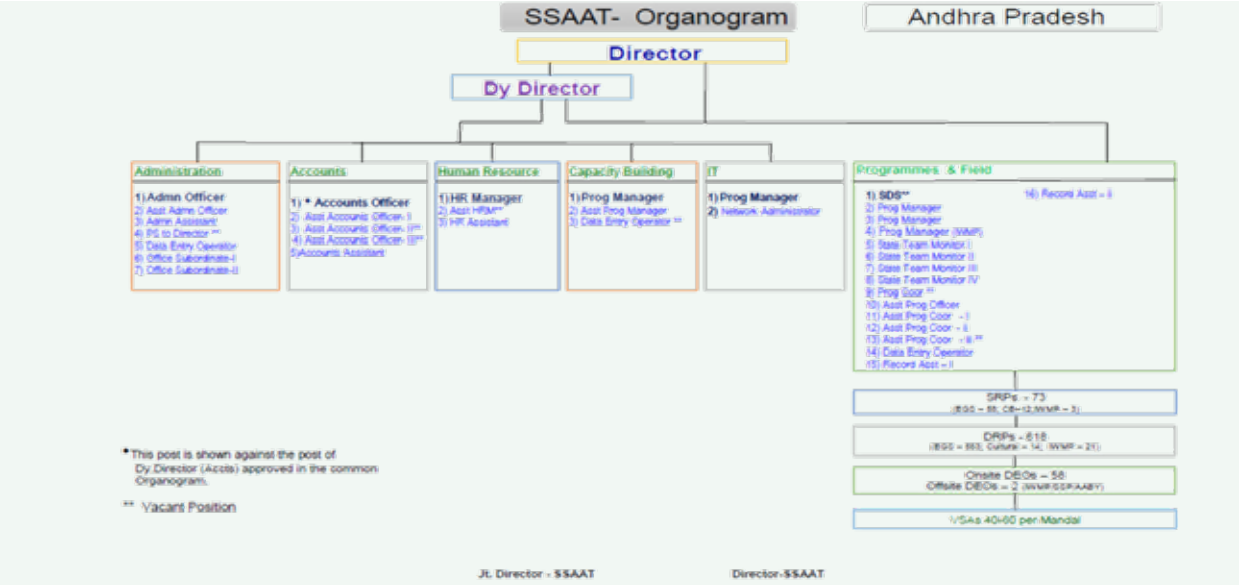
- Greetings to all SAUs and Participants
- SAU-Andhra Pradesh is grateful to MoRD Officials for the great support extended for smooth functioning of Social Audits in Andhra Pradesh
- We sincerely Thank DG, NIRDPR & Centre for Social Audit for their support for successful completion of SASA Certificate Course & SHG-VRP Trainings
- We sincerely Thank our Principal Secretary, Commissioner for guiding & supporting for effective implementation of Social Audits
- We also extend our sincere thanks to all the Public Representatives and all the primary stockholders for their incredible cooperation for smooth functioning of Social Audits

- Introduction
- Human Resources Management
- Financial Management
- Quality Assurance and Improvement

Introduction

- SSAAT was registered in 2009 under Andhra Pradesh Societies Registration Act, 2001 for facilitating and carrying out Social Audits of welfare schemes of the Government of Andhra Pradesh.
- Primarily the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)
- Awarded by MoRD in Accountability & Transparency for the last 3 consecutive years

Organogram



Our Team

Details	Trained	Working
STM/APCs (SRPs as per MoRD)	6	6
State Resource Persons (DRPs as per MoRD)	65	62
District Resource Persons (BRPs as per MoRD)	504	421
Total	**575**	**492**

- In addition to the SAU field functionaries, VRPs – Village Resource Persons are being engaged for the SA.
- Selection Criteria of VRPs – Ensuring that VRPs should be from wage seekers family & also giving priority to the downtrodden communities
- Office Staff Sanctioned – 31 Working - 25

Certificate Course on Social Audit & Social Accountability

- The Resource persons of APSSAAT have undergone 30 days Certificate Course on Social Audit & Social Accountability, Organized by MoRD, TISS & NIRDPR
- Total resource persons trained 575; Men 537 & Women 38
- SRPs – 6 DRPs – 65 BRPs - 504

SHG – VRP Trainings

- To create a community cadre of Village Resource Persons, 16,048 SHG women were trained, in 445 batches across 66 Centres
- The trained VRPs are now participating actively in social audits

Human Resources Management

- Recruitment
- Randomization
- Leave Management
- Performance Management
- Welfare activities

Recruitment Process

- Resource Persons were initially drawn from Civil Society Organizations and Worker's unions with a minimum of 5 - 10 years of grassroots experience working on rights based issues
- Identifying Village Social Auditors from NREGS Beneficiaries and hand hold Training (Class room & Field) for 12-15 days is given during the process of Social Audit
- Presently, Trained VSA's are being inducted as DRP's , SRP's, APCs, STMs duly following the selection process
- No recommendations from any quarter entertained
- One month probation- participate in three Social Audits without being paid

Recruitment Process

Recruitment Rules were framed in 2012

- **Online Notification:** Online notification in website for 21 days
- **Communication to VSAs:** Communicate all VSAs by sending messages to their mobile numbers
- **Shortlisting of Applications:** Consisting of 2 to 3 office staff from the different sections of APSSAAT will scrutinize the applications received through website
- **Written Test:** The shortlisted candidates will be called for written test
- **Skill Test:** Those who qualified in the written test will be called for skill test
- **Interview:** Final interview will be conducted with a set of panel members from different Govt. Sectors
- **Appointment and Contract:** Finalized candidates will be awarded with an appointment order by issuing one year contract after Probation Period

Randomization

- To maintain transparency, all the filed level FTEs BRPs/DRPs/SRPs of SSAAT were randomized for every 6 months.
- No individual is placed to work in their native Block to avoid the collusions with EGS staff.

Leave Rules

Leave Rules were framed in 2012

- **Casual Leave:** 30 casual leaves per annual contract period.
- **Paternity Leave:** 15 days of Paternity leave for Two children.
- **Maternity Leave:**180 days of paternity leave for two children.
- **Miscarriage leave:** 6 weeks leave for miscarriage or medical termination of pregnancy for maximum of Two times
- **Medical Leave:** 30 days during the Contract period
- **Special Leave for Injury/ accident while on Duty:** For a Maximum period of 90 days

Abstract on payments made for Paternity, Maternity and Special Medical leaves

Type of Leaves/ Benefits	2017-18	2018-19	2019 to till date
Paternity Leave	24	61	35
Maternity Leave	1	1	3
Special/Medical Leave	12	47	22
Mis Carriage	1	0	0
Grand Total	**38**	**109**	**60**

Performance Assessment

- Periodical Performance Assessment will be captured in a Prescribed proforma in HRMS for all levels of Employees on Vertical and Horizontal.
- Performance Assessment will be done in two phases in a year.
- Basing on the grade secured by the FTE contract will be renewed as per the given format.

Sl. No	Grade	SRP	DRP
1	A Grade	Considered to issue of fresh Contract	Considered to issue of fresh Contract
2	B Grade	Considered for issue of fresh Contract and a warning letter shall be issued.	Considered for issue of fresh Contract and a warning letter shall be issued.
3	C Grade	Fresh Contract shall not be issued.	Fresh Contract shall not be issued.

Performance Assessment Parameters

S.No	Performance Parameters
1	VSA Selection
2	Training skills
3	Social Audit Non Negotiables
4	Verification of works
5	Report Writing Skills
6	Presentation of report in Grama Sabha
7	Payment of DA to VSAs
8	Mobilization of public for Grama Sabha
9	Attitude towards public and other govt. officials
10	Technical and innovative Skills
11	Availing of leaves
12	Maintenance of records

Performance Rating

Marks	Grade	Performance Rating
4 to 5 Marks	A	Excellent
3 to 4 Marks	B+	Good
2 to 3 Marks	B	Average/Warning
0 to 2 Marks	C	Removal

Internal Committees

Committees were formed for smooth functioning of organization in a transparent way

- Procurement Committee
- Disciplinary Committee
- Sexual Harassment Committee
- Medical Committee

Welfare Activities

- **Payment of Ex-gratia:** Ex-gratia will be paid to the nominees of Diseased employee within a week time on submitting all the required documents.

- **Payment of Medical Reimbursement:** Medical Reimbursement will be paid to the FTEs of SSAAT duly scrutinizing by the medical committee on recommendation of the panel Doctor.

Payments made for Welfare of the FTEs

Type of Payment	2017-18	2018-19	2019 to till date	Total Amount
Medical Reimbursement	For 5 FTEs (Rs. 70,986)	For 5 FTEs Rs. 1,03,463)	For 14 FTEs (Rs. 1,54,221)	Rs. 3,28,670
Payment of Exgratia to the Diseased Employees	2 (4 Lakhs)	2 (4 Lakhs)	NIL	Rs. 8 Lakhs

Transformation of a Wage seeker to a State Team Member

Mr. K. Satyanarayana once a wage seeker Job Card No. 9010036 worked for 44 days from 2006 to 2008, and was identified as VSA in May,2008 as DRP in Oct, 2008 as SRP Jan,2010 as APC Sep,2013 as STM in April, 2017

Before

Now as State Team Monitor

Mr. A. Lokeshwara Reddy once a wage seeker Job Car No.804007 worked 39 days in 2007 & 2008 joined as VSA in Aug, 2008, as DRP in Dec,2008, as SRP in Jan 2010 and as APC in 2015

As VSA

As APC

Financial Management

Legal Framework :- Financial Guidelines, TA Rules & Memo No.9

- **Financial Decisions**: For all kinds of new Financial decisions, the proposals have to be circulated to the Chair Person of SSAAT for Approval
- One Govt official in the cadre of Accounts Officer is deputed for monitoring and disbursement of payments
- All payments are being jointly released by Director and Accounts Officer by Electronic Fund Transfer System (EFMS)

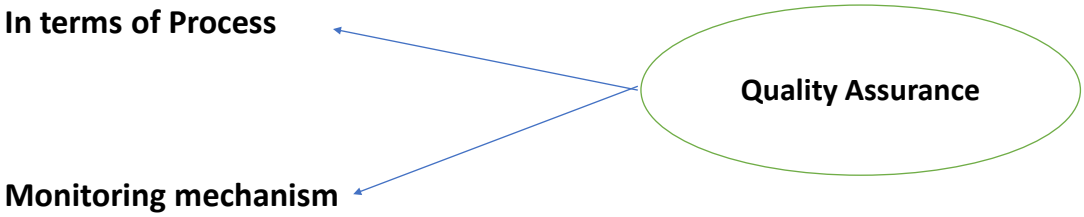
Social Audit Field Expenditure

Legal framework:- **Memo No.9**

- **Block Social Audit Expenditure:**- The SAU is releasing advances in the name of MPDO/BDOs up to a ceiling limit of Rs.2,27,000/- (up to 12days)

  Rs.2,84,000/- (beyond 12 days) towards conducting of Social Audits
- **Salaries and TA Bills:-** Every month salaries shall be paid through online transfer to the office staff/STMs/SRP/DRP/TRP (field staff) only after obtaining attendance particulars
- **Resource Fee Advance:** For all the staff members one month Resource Fee may be Paid as advance only on Medical Grounds recoverable in (4) monthly instalments and shall be completed before the end of contract period
- SAU is able to manage within 0.5% only (e-office, Scanning of all Reports and uploading within 15days etc.,)

Quality Assurance and Improvement



To improve SAU efficiency both the horizontal and vertical staff coordinate and plan the activities related to processes, procedures and standards.

An unique system is adopted across the state of Andhra Pradesh

Quality Assurance in terms of Process

- Non allocation of native Gram Panchayats to VSAs
  Blocks to DRPs/SRPs, Districts to SRPs/STMs
- Randomization of all DRPs/SRPs every 6 months
- Allotment of Gram Panchayats/Block by Lottery
- Surprise visits by the SRP during the process
  Cross checking the Wage seekers with Consolidated MIS report
  Cross verification of Measurement Sheets with works after DRPs verification
- Participation of Wage seekers/Beneficiaries/VSAs in Worksite verification
- Capturing Photographs in NoteCam app with location and time/date
- Mandatory participation of SRPs in all Gram Sabhas
- Independent Observers in Gram Sabhas

Non Negotiables in Social Audit Process

- Strict Code of Conduct for the Social Auditors
- Non-acceptance of Hospitality from Implementing staff or local politicians
- No room for Political bias or intervention
- Stay in the localities of the poor/Govt. Buildings only
- No drinking alcohol or vices during audit
- Absolute good conduct towards women, colleagues and villagers
- No press meets or press releases by social auditors

Quality Assurance in terms of Monitoring

- 3 tier Monitoring (Block/District/State)
- All District/State Team Members are in regular Field visits Min 15-20 days
- All Gram Sabhas & Public Hearings are attended by State Team Members and submit an Observation report on the Quality of the Process of Social Audit & the Performance of DRPs etc.,
- Test Audits (5%) based on Observations in Public Hearings & feedback/Complaints from the wage seekers/Implementing Agencies/Public Representatives/Press etc.,
- Check lists and Reporting formats
- Surprise visits by STMs/PMs/Deputy Director/Director
- Periodical Review by the Principal Secretary & Commissioner

Categorization of works

S.NO	Name Of The Mandal	GP Name	Round No	Department name	Categorization of works	No of works	Total Expenditure	No of works Deviated	Deviated Amount	P.O Order For Recovery	Referred Amount	Rectification /reopening amount	Dropped Amount	Penalty Imposed	Issue wise Discriptive Data w id number

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Categorization of Observations/issues

District	Binami Must Nofissues	Binami Must Amt	Must Wrong Ent Nofissues	Must Wrong Ent Amt	Wrong Cal Nofissues	Wrong Cal Amt	Bogus Task Nofissues	Bogus Task Amt	Bogus Work Nofissues	Bogus Work Amt	Task Change Nofissues	Task Change Amt	Machinery Work Nofissues	Machinery Work Amt	Others Nofissues
Anantapur															
Chittoor															
East Godavari															
Guntur															
Kadapa															
Krishna															
Kurnool															
Nellore															
Prakasam															
Srikakulam															
Visakhapatnam															
Vizianagaram															
West Godavari															

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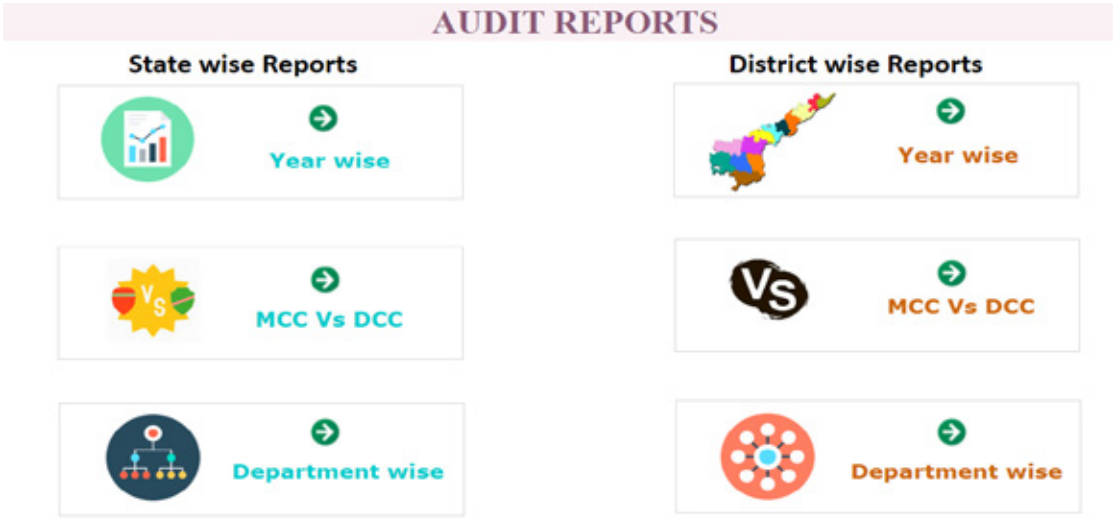
Analytical Reports



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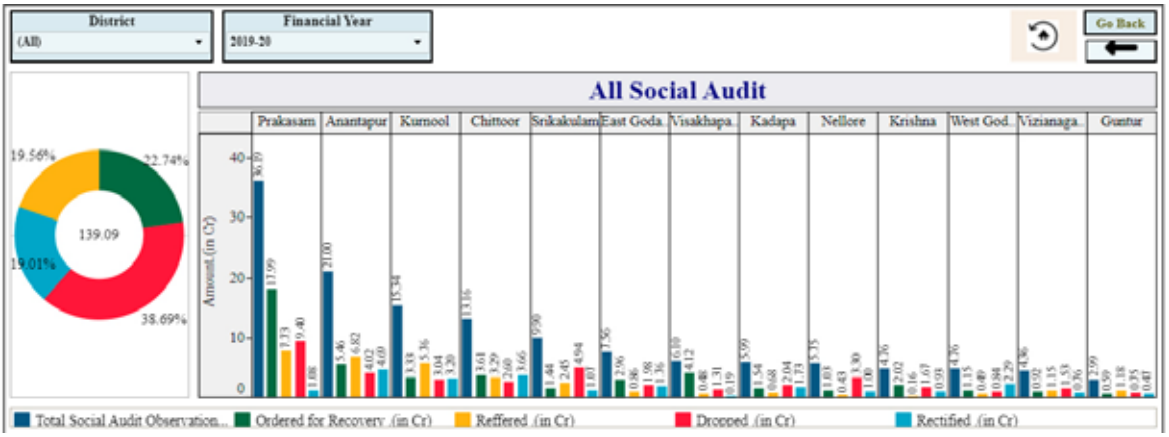
District wise SA Observations



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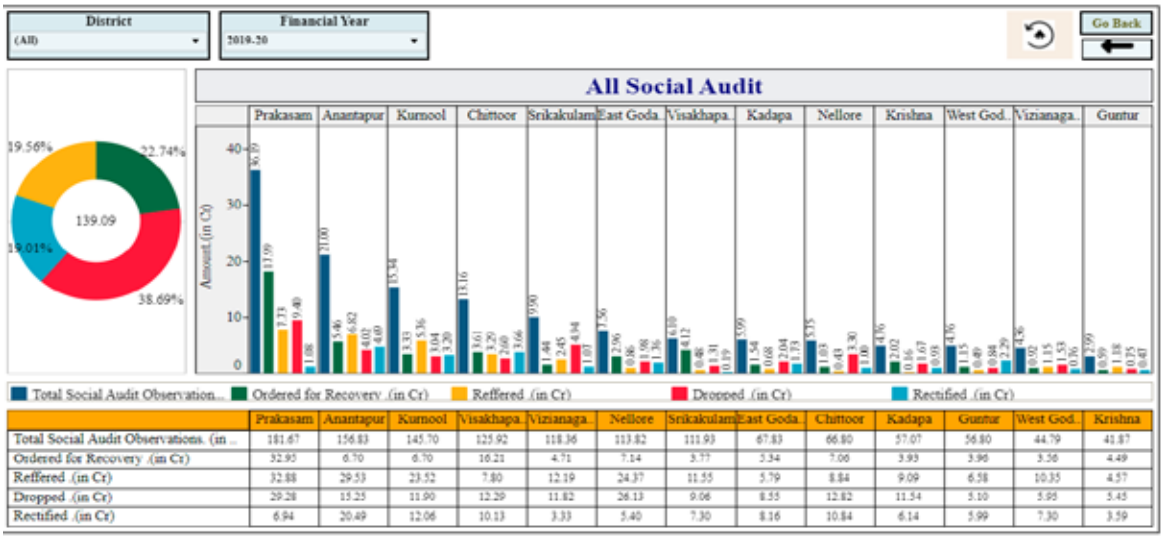
Year wise SA Observations



	Prakasam	Anantapur	Kurnool	Chittoor	Srikakulam	East Goda..	Visakhapa..	Kadapa	Nellore	Krishna	West God..	Vizianaga..	Guntur
Total Social Audit Observations (in ...	181.67	156.83	145.70	125.92	118.36	113.82	111.93	67.83	66.80	57.07	56.80	44.79	41.87
Ordered for Recovery (in Cr)	32.95	6.70	6.70	16.21	4.71	7.14	3.77	5.34	7.06	3.93	3.96	3.56	4.49
Reffered (in Cr)	32.88	29.53	23.52	7.80	12.19	24.37	11.55	5.79	8.84	9.09	6.58	10.35	4.57
Dropped (in Cr)	29.28	15.25	11.90	12.29	11.82	26.13	9.06	8.55	12.82	11.54	5.10	5.95	5.45
Rectified (in Cr)	6.94	20.49	12.06	10.13	3.33	5.40	7.30	8.16	10.84	6.14	5.99	7.30	3.59

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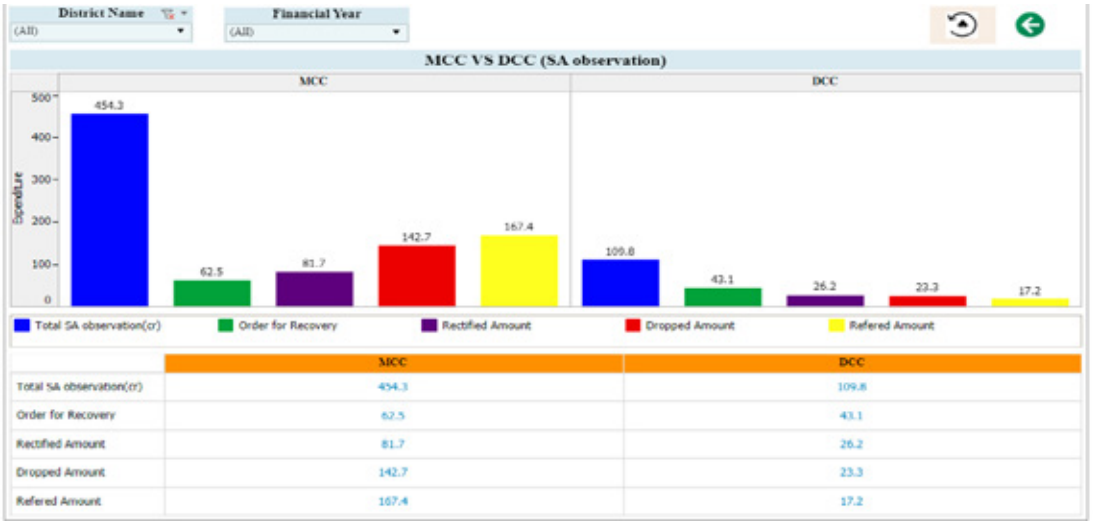
MCC vs DCC (Convergence Depts)



	MCC	DCC
Total SA observation(cr)	454.3	109.8
Order for Recovery	62.5	43.1
Rectified Amount	81.7	26.2
Dropped Amount	142.7	23.3
Refered Amount	167.4	17.2

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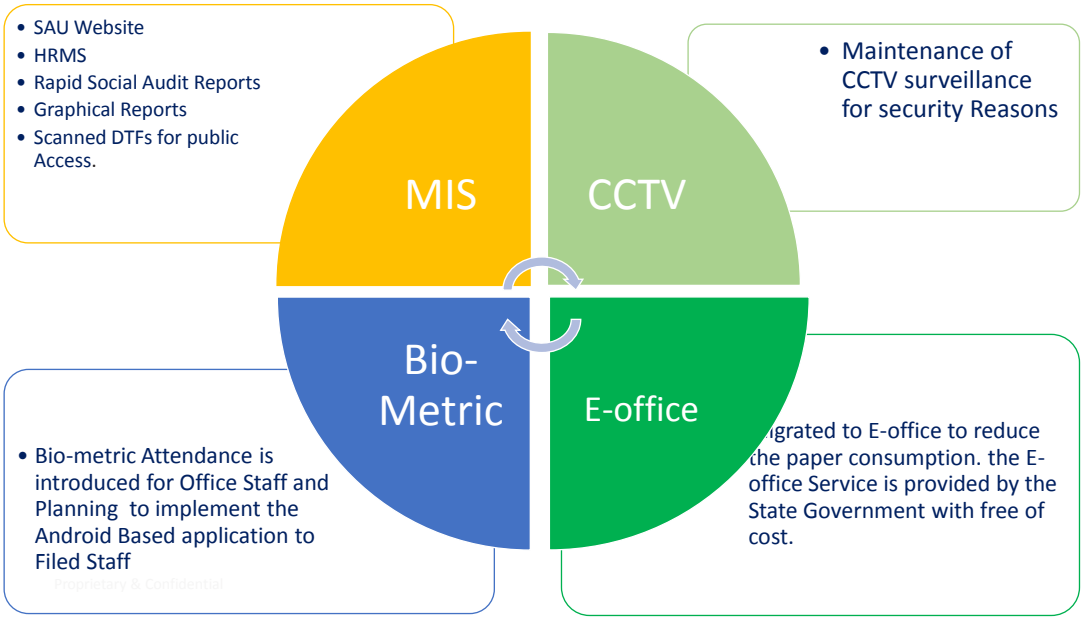
Best Practices:

- Identifying VSAs and Resource Persons from the beneficiaries and beneficiaries families.
- Verification of 100% wage seekers & Assets (worksites)
- Technical Verification in the presence of the beneficiaries/wage seekers, VSAs
- Graphical & Analytical Reports for effective monitoring
- Annual Reports
- Monthly Review Meetings at District level: Review Meetings with the District Collector & District Vigilance Officers
- Monthly Review Meetings with State Vigilance wing & District Vigilance Officers: Segregation of deviations and immediate follow up action
- **Vigilance Cell** at State & District Level for follow up of Actions
- **Weekly Video Conference** to Monitor & support the Social Audit process

Maintenance of IT Applications



Best Practices- Awareness

- As part of Social Audit, the SA team creating awareness among the people in the community on EGS, Social Security Pensions, and Govt welfare programs
- Mode of Awareness: Placards, Mass Rallies, Wall Paintings, Folk songs, social mapping etc.

Best Practices & Achievements

- **100% of coverage of Social Audits** in all 12,933 Gram Panchayats, 661 Blocks, 13 Districts in 2017-18 & 2018-19

- **Job Cards Verification** of all Wage seekers (Door to Door)
  2017-18 - 92.6 %
  2018-19 - 90.9 %
  2019-20 - 94.5 % (As on 24/10/19)
- **Asset Verification** (Work site verification with measurements)
  2017-18 - 99 %
  2018-19 - 80.52 %
  2019-20 - 94.5 %
- **District & State Level Hearings** on Social Audit Observations for reviewing the Decisions & Follow up Action

Thank you

Team APSSAAT

Social Audit MIS Reports

13 November 2019

Overview

- History and Current Status
- Extracts from Auditing Standards
- Available Reports
- Issue Classification
- Process Workflow

History and Current Status

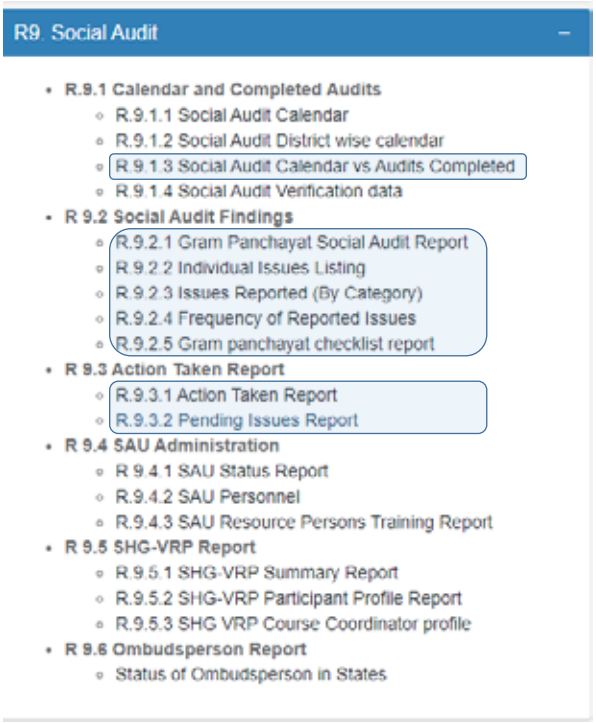
- Sep 2017 – MoRD organised a workshop in Delhi attended by resource persons from SAUs, NIRDPR and NIC which prepared the design
- Early 2018 – System was available for data uploading. Some states entered data relating to audits done in 2017-18 but not all.
- Audits facilitated in 2018-19 & 2019-20
  - Resource persons from 22 SAUs have entered their social audit findings in the MIS
  - Implementing officials from 15 states are responding to the findings in the MIS

Extracts from Auditing Standards

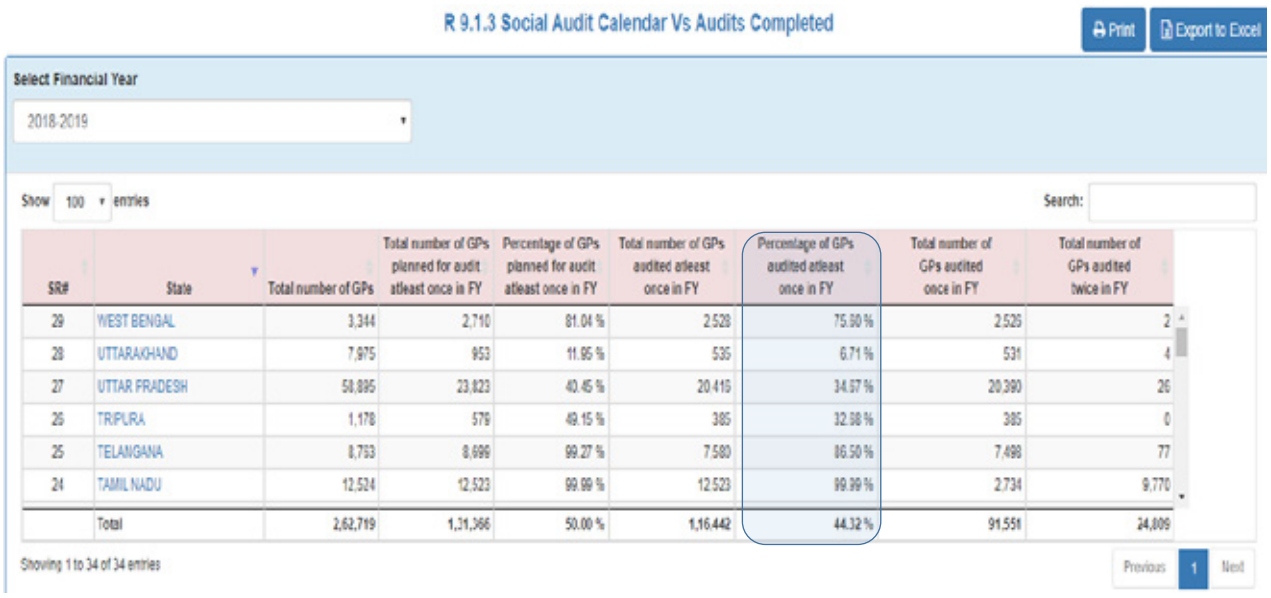
- 3710 – "SA reports should be in a standard format"
- 3820 – "The State Govt. is to establish IT systems to facilitate uploading of social audit reports and key indicators identifying deviations. Availability of entire social audit data in the public domain will help in ensuring transparency and accountability of the follow-up process itself"
- 3900 – ".... should allow aggregation of data at state and district level"
- 3800 – "A follow-up mechanism should be established to monitor and ensure that action has been taken on the findings of the SA"

Main Reports

- R 9.1.3 Calendar vs Audits Done
- R 9.2 Social Audit Findings
  - Individual Panchayat Report
  - Individual Issue Report
  - Category wise Report
  - Frequency of issues
  - Checklist Report
- R 9.3 Action Taken Report
  - Action Taken Report
  - Pending Issues Report



R 9.1.3 Social Audit Calendar vs Audits Completed



R 9.1.3 Social Audit Calendar Vs Audits Completed

Print | Export to Excel

Select Financial Year: 2018-2019

Show 100 entries | Search:

SR#	State	Total number of GPs	Total number of GPs planned for audit atleast once in FY	Percentage of GPs planned for audit atleast once in FY	Total number of GPs audited atleast once in FY	Percentage of GPs audited atleast once in FY	Total number of GPs audited once in FY	Total number of GPs audited twice in FY
29	WEST BENGAL	3,344	2,710	81.04 %	2,528	75.60 %	2,526	2
28	UTTARAKHAND	7,975	953	11.95 %	535	6.71 %	531	4
27	UTTAR PRADESH	58,895	23,823	40.45 %	20,416	34.67 %	20,390	26
26	TRIPURA	1,178	579	49.15 %	385	32.68 %	385	0
25	TELANGANA	8,793	8,699	99.27 %	7,580	86.50 %	7,498	77
24	TAMIL NADU	12,524	12,523	99.99 %	12,523	99.99 %	2,734	9,770
	Total	2,62,719	1,21,366	50.00 %	1,16,442	44.32 %	91,551	24,809

Showing 1 to 34 of 34 entries | Previous 1 Next

Issue Classification

Issue Type	Issue Category	Issue Sub Category
Financial Misappropriation	Payment to person who did not work	Payment to non-existent person
	Material Procurement	Material has been procured at high rates
Financial Deviation	Work Selection	Work taken up without Gram Sabha approval
	Work Execution	Significant differences between measurements at worksite and recorded values in MBook
Process Violation	Transparency & Accountability	Job Cards are not with workers
	Work Selection	Shelf of works is not available
Grievance	JC Related	Unable to get Job Card
	Work Related	Complaint – Unable to get work

There are 4 types, 28 categories and 234 sub-categories

R 9.2.1 Individual Report

R 9.2.1. Gram Panchayat Social Audit Report

Print

State	District	Block	Panchayat	Gram Shabha Date	Select Option
TAMIL NADU	ARIYALUR	ANDIMADAM	ALAGAPURAM	14/10/2019	All

Social Audit Basic Information Details

Gram Panchayat Name and Dates

State: **TAMIL NADU**	SA Process Start Date: **09/10/2019**
District: **ARIYALUR**	SA Process End Date: **12/10/2019**
Block: **ANDIMADAM**	Gram Sabha Date: **14/10/2019**
Panchayat: **ALAGAPURAM**	Block Level Public Hearing Date: **14/10/2019**

Records Given for Social Audit

SA Period From Date: **01/10/2018**	SA Period To Date: **31/03/2019**
Wage Expenditure (Unskilled + Skilled) (Rs.): **2425088**	Wage Records Given by Implementing Agency (Rs.): **2425088**
Material Expenditure (Rs.): **39626**	Material Records Given by Implementing Agency (Rs.): **39626**
Total Expenditure (Rs.): **2464714**	Total Records Given by Implementing Agency (Rs.): **2464714**

Social Audit Verification Information

Total Number of Works : **88**	Number of Works Verified: **88**
Total House Holds Worked : **763**	Total House Holds Verified: **763**

Social Audit Grama Sabha

Number of people participated in gram sabha: **120**	Gram Shabha Image : View/Download

Social Audit Resource Persons who facilitated this audit

Expenses for the facilitation of this Social Audit

Qualitative Report

AZHAPURAM PANCHYATH Total population in this panchyath is 7924 Total family 2003 No of FMILIES Registered Was 1921 Total job cards has been issued-3245 (2018-2019 Octeber to March)MGNREGA ExpenditureRS. 2323679 During this Audit Findings as Follows Total paras 7 Para No 1 Finacial Misappropriation -Others-amily has more than one job card and has been paid more for more than 100 days-4360/- Para No 2 Finacial Misappropriation - Wages paid to people who did not work- Wages paid to people who did not work-2700/- Para No 3 Finacial Misappropriation - Wages paid to people who did not work- Wages paid to people who did not work-1792/- Para No 4 - Finacial Misappropriation - Wages paid to people who did not work- Person has got more than what was due to him Rs.2695/- Para No-5Process Violation- Work Quality- Missing Plantations- Rs56253 /- Para No 6 Finacial Deviation- Work Execution- significant differences between measurements at worksite and recorded values in Mbook Rs.35000/- Para No -7 Grievances- Work Related- Application for Work-15

Summary Of Reported Issues

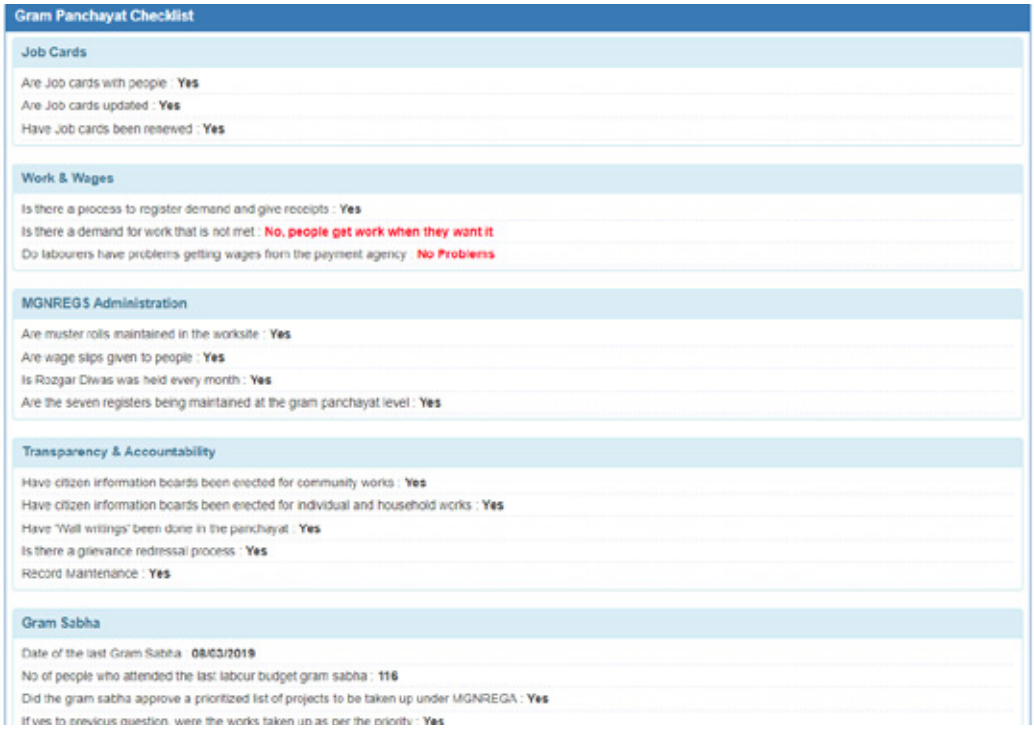
	Financial Misappropriation		Financial Deviation		Process Violation		Grievances			
SR#	Number of Issues Reported	Number of Issues Closed	Number of Issues Reported	Number of Issues Closed	Number of Issues Reported	Number of Issues Closed	Number of Issues Reported	Number of Issues Closed	Total Number of Issues Reported	Total Number of Issues Closed
1	4	0	1	0	1	0	1	0	7	0

Summary Of Action Taken Report

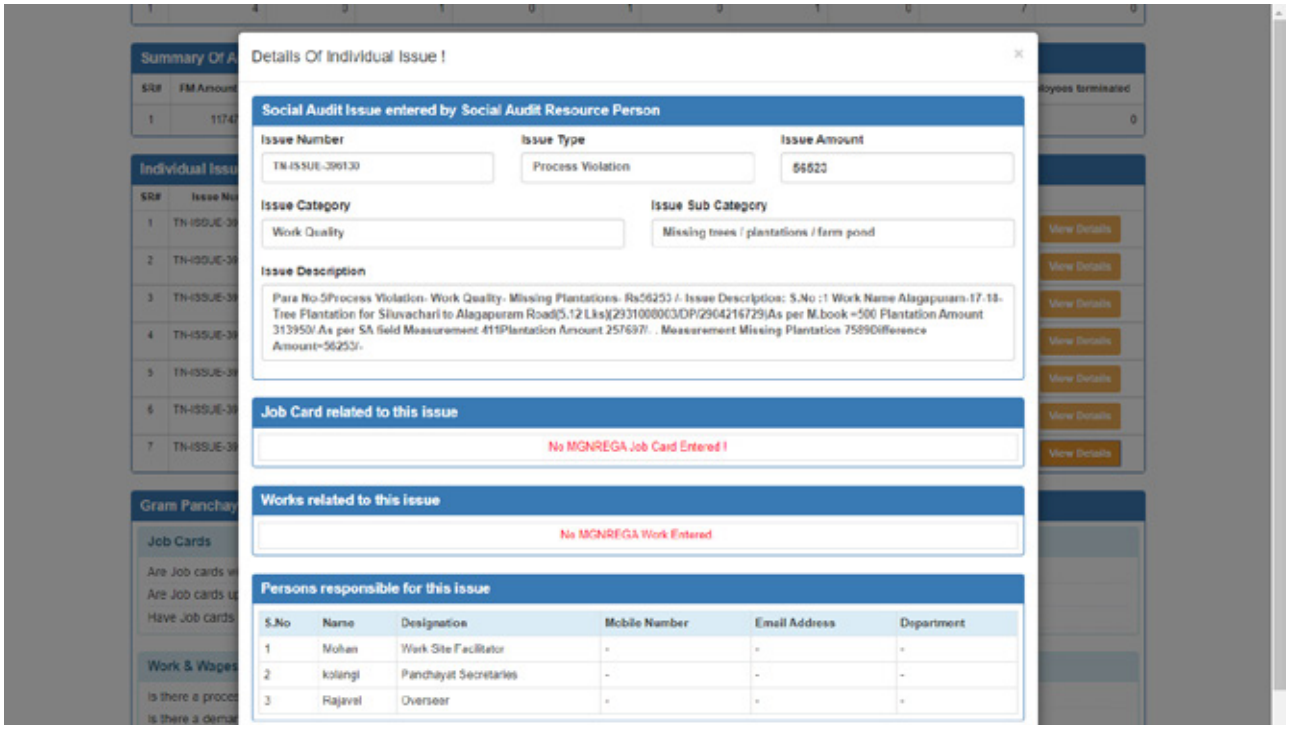
SR#	FM Amount	FM Amount recovered	FD Amount	Amount of Fine/Penalty paid	Number of FIRs filled	Number of employees suspended	Number of employees terminated
1	11747	0	35000	0	0	0	0

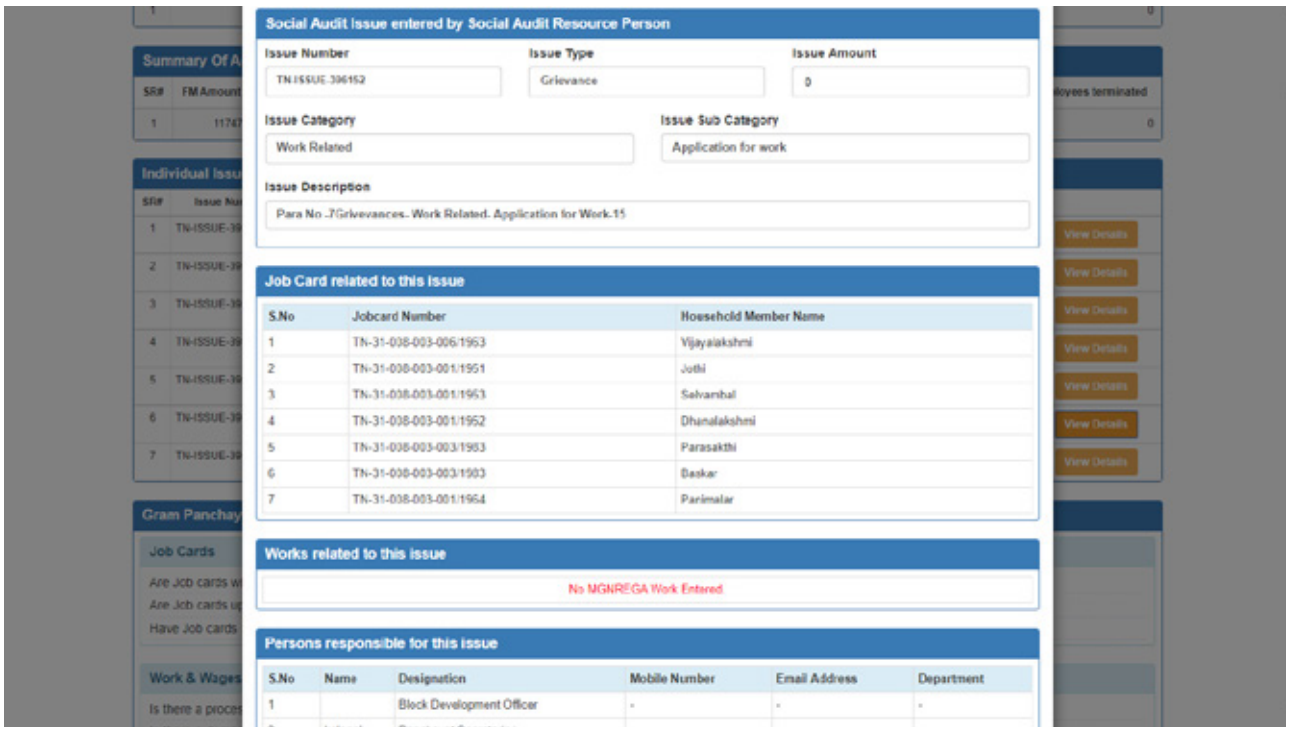
Individual Issues

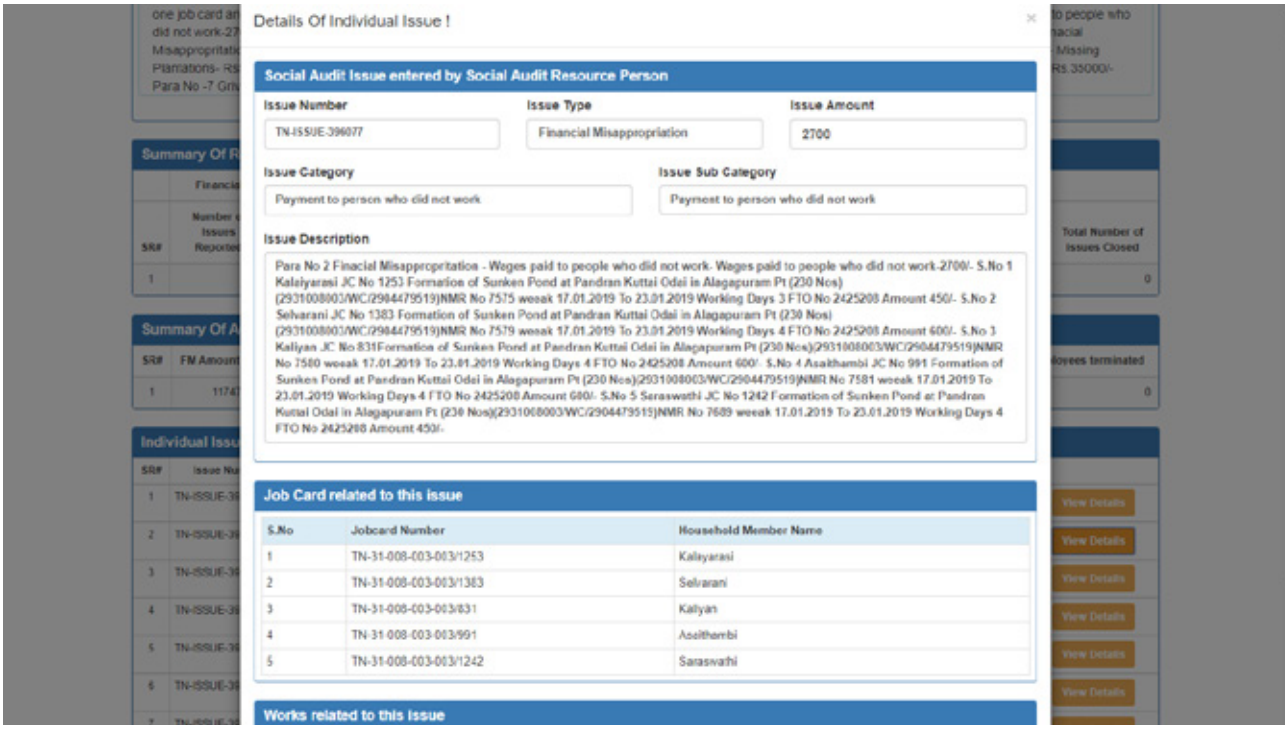
SR#	Issue Number	Issue Type	Issue Description	Issue Amount	Issue Forwarded To	Status	
1	TN-ISSUE-396135	Financial Deviation	Para No 6 Finacial Deviation- Work Execution- sig...	35000	PO	Pending	View Details
2	TN-ISSUE-396077	Financial Misappropriation	Para No 2 Finacial Misappropriation - Wages pai...	2700	PO	Pending	View Details
3	TN-ISSUE-396097	Financial Misappropriation	Para No 3 Finacial Misappropriation - Wages pai...	1792	PO	Pending	View Details
4	TN-ISSUE-396127	Financial Misappropriation	Para No 4 - Finacial Misappropriation - Wages pa...	2695	PO	Pending	View Details
5	TN-ISSUE-396063	Financial Misappropriation	Para No 1 Finacial Misappropriation -Others-amil...	4360	PO	Pending	View Details

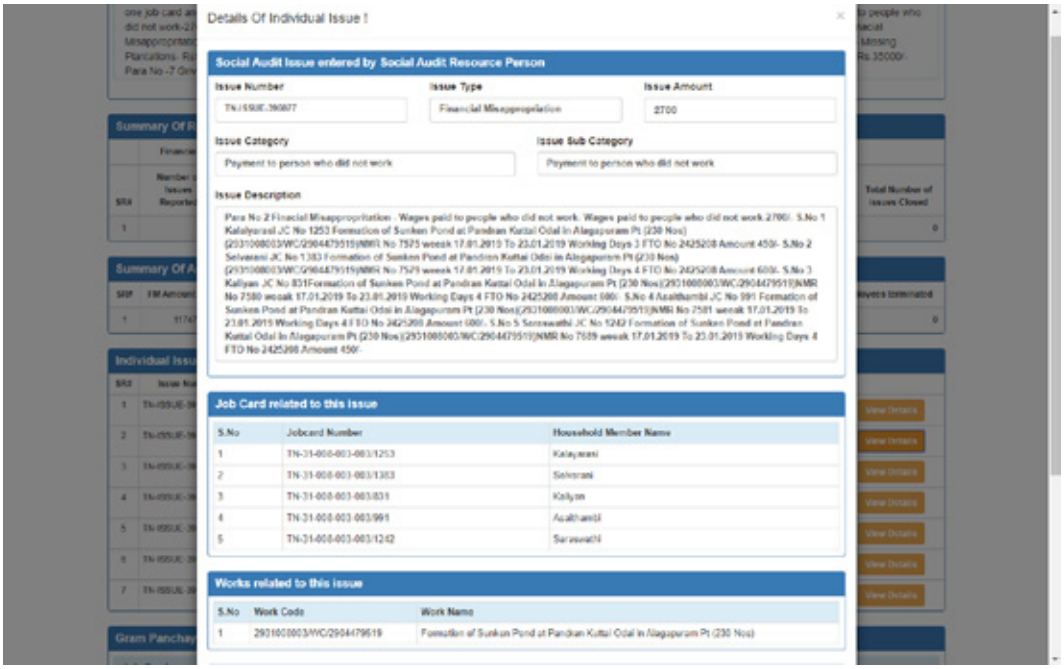

Gram Panchayat Checklist
Job Cards
Are Job cards with people : Yes
Are Job cards updated : Yes
Have Job cards been renewed : Yes
Work & Wages
Is there a process to register demand and give receipts : Yes
Is there a demand for work that is not met : No, people get work when they want it
Do labourers have problems getting wages from the payment agency : No Problems
MGNREGS Administration
Are muster rolls maintained in the worksite : Yes
Are wage slips given to people : Yes
Is Rozgar Diwas was held every month : Yes
Are the seven registers being maintained at the gram panchayat level : Yes
Transparency & Accountability
Have citizen information boards been erected for community works : Yes
Have citizen information boards been erected for individual and household works : Yes
Have 'Wall writings' been done in the panchayat : Yes
Is there a grievance redressal process : Yes
Record Maintenance : Yes
Gram Sabha
Date of the last Gram Sabha : 08/03/2019
No of people who attended the last labour budget gram sabha : 116
Did the gram sabha approve a prioritized list of projects to be taken up under MGNREGA : Yes

Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
TN.ISSUE.396127
Issue Type
Financial Misappropriation
Issue Amount
2895
Issue Category
Payment to person who did not work
Issue Sub Category
Person has got more wages than what was due to him
Issue Description
Para No 4 - Financial Misappropriation - Wages paid to people who did not work- Person has got more than what was due to him Rs.2895/- S.No 1 Ganakasabai JC NO 1053 actually worked 5 as NMR (NMR No 6252 Week 31.01.2019 To 06.02.2019)But he wasPaid wages for 6 days as per FTO NO 2513402 Excess days=1 Excess Amount =Rs.150 S.No 2 SenthilkumarJC NO 099 actually worked 4 as NMR (NMR No 9428 Week 21.02.2019 To 27.02.2019)But he wasPaid wages for 5 days as per FTO NO 2670835 Excess days=1 Excess Amount =Rs.224 S.No 3 Rajendiran JC NO 1072 actually worked 3 as NMR (NMR No 3951 Week 01.11.2018 To 07.11.2018)But She wasPaid wages for 3 days as per FTO NO 1731830 Excess days=1 Excess Amount =Rs.224 S.No 4 Vijiyalakshmi JC NO 445 actually worked 3 as NMR (NMR No 4295Week 15.11.2018 To 21.11.2018)But She wasPaid wages for 3 days as per FTO NO 1871436 Excess days=1 Excess Amount =Rs.224 S.No 5 Saroja JC NO 683 actually worked 3 as NMR (NMR No 6840 Week 27.12.2018 To 02.01.2019)But She wasPaid wages for 2 days as per FTO NO 2273438 Excess days=2 Excess Amount =Rs.448 S.No 6 Jothi JC NO 1771 actually worked 5 as NMR (NMR No 7091 Week 03.01.2019 To 09.01.2019)But She wasPaid wages for 6 days as per FTO NO 2328159Excess days=1 Excess Amount =Rs.150 S.No 7 Kuppammal JC NO 1618 actually worked 3 as NMR (NMR No 8436 Week 07.02.2019 To 13.02.2019)But She wasPaid wages for 4 days as per FTO NO 2573933 Excess days=1 Excess Amount =Rs.150 S.No 8 Nagayaal JC NO 1154 actually worked as NMR (NMR No 6751 Week 07.02.2019 To 13.02.2019)But She wasPaid wages for 4 days as per FTO NO 2273441 Excess days=1 Excess Amount =Rs.150 S.No 9 valarmathi JC NO 1154 actually worked 3 as NMR (NMR No 6755Week 07.02.2019 To 13.02.2019)But She wasPaid wages for 5days as per FTO NO 2273441 Excess days=1 Excess Amount =Rs.150 S.No 10 Malarkodi JC NO 0974 actually worked 0 as NMR (NMR No 9420Week 21.02.2019 to 27.02.2019)But She wasPaid wages for 5days as per FTO NO 2671028 Excess days=5 Excess TAmount =Rs.1025
Job Card related to this issue
No MGNREGA Job Card Entered !
Works related to this issue
S.No
Work Code
Work Name


Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
TN-ISSUE-396130
Issue Type
Process Violation
Issue Amount
56523
Issue Category
Work Quality
Issue Sub Category
Missing trees / plantations / farm pond
Issue Description
Job Card related to this issue
No MGNREGA Job Card Entered !
Works related to this issue
No MGNREGA Work Entered
Persons responsible for this issue
S.No
Name
Designation
Mobile Number
Email Address
Department
1
Mohan
Work Site Facilitator
2
kolingi
Panchayat Secretaries
3
Rajavel
Overseer

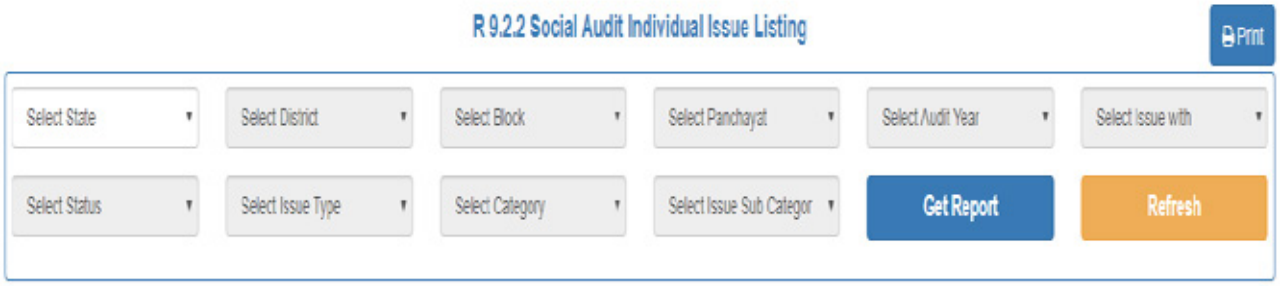

Social Audit Issue entered by Social Audit Resource Person
Issue Number
TN-ISSUE-396152
Issue Type
Grievance
Issue Amount
0
Issue Category
Work Related
Issue Sub Category
Application for work
Issue Description
Job Card related to this issue
S.No
Jobcard Number
Household Member Name
1
TN-31-008-003-006/1963
Vijayalakshmi
2
TN-31-008-003-001/1951
Jothi
3
TN-31-008-003-001/1953
Selvarshal
4
TN-31-008-003-001/1952
Dhanalakshmi
5
TN-31-008-003-003/1983
Parasakthi
6
TN-31-008-003-003/1983
Baskar
7
TN-31-008-003-001/1964
Parimalar
Works related to this issue
No MGNREGA Work Entered
Persons responsible for this issue
S.No
Name
Designation
Mobile Number
Email Address
Department
1
Block Development Officer

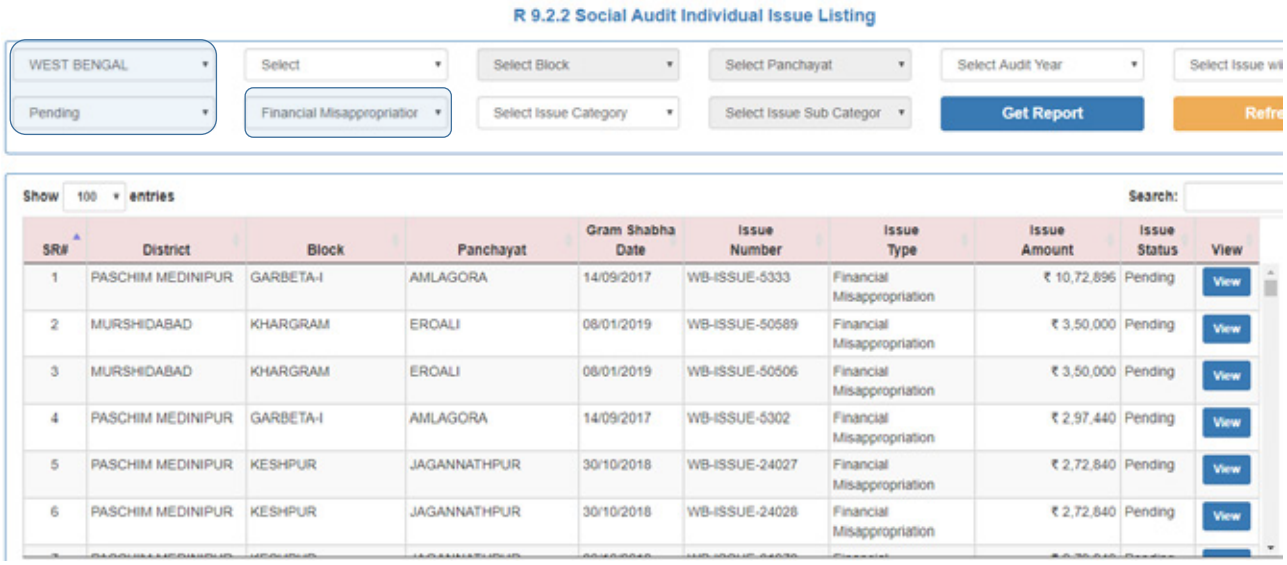

Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
TN-ISSUE-396077
Issue Type
Financial Misappropriation
Issue Amount
2700
Issue Category
Payment to person who did not work
Issue Sub Category
Payment to person who did not work
Issue Description
Para No 2 Finacial Misappropriation - Weges paid to people who did not work- Wages paid to people who did not work-2700/- S.No 1 Kalaiyarasi JC No 1253 Formation of Sunken Pond at Pandran Kuttai Odai in Alagapuram Pt (230 Nos) (2931008003/WC/2904479519)NMR No 7575 weeak 17.01.2019 To 23.01.2019 Working Days 3 FTO No 2425208 Amount 450/- S.No 2 Selvarani JC No 1383 Formation of Sunken Pond at Pandran Kuttai Odai in Alagapuram Pt (230 Nos) (2931008003/WC/2904479519)NMR No 7579 weeak 17.01.2019 To 23.01.2019 Working Days 4 FTO No 2425208 Amount 600/- S.No 3 Kaliyan JC No 831Formation of Sunken Pond at Pandran Kuttai Odai in Alagapuram Pt (230 Nos)(2931008003/WC/2904479519)NMR No 7580 weeak 17.01.2019 To 23.01.2019 Working Days 4 FTO No 2425208 Amount 600/- S.No 4 Asaithambi JC No 991 Formation of Sunken Pond at Pandran Kuttai Odai in Alagapuram Pt (230 Nos)(2931008003/WC/2904479519)NMR No 7581 weeak 17.01.2019 To 23.01.2019 Working Days 4 FTO No 2425208 Amount 600/- S.No 5 Saraswathi JC No 1242 Formation of Sunken Pond at Pandran Kuttai Odai in Alagapuram Pt (230 Nos)(2931008003/WC/2904479519)NMR No 7689 weeak 17.01.2019 To 23.01.2019 Working Days 4 FTO No 2425208 Amount 450/-
Job Card related to this issue
S.No
Jobcard Number
Household Member Name
1
TN-31-008-003-003/1253
Kalaiyarasi
2
TN-31-008-003-003/1383
Selvarani
3
TN-31-008-003-003/831
Kaliyan
4
TN-31-008-003-003/991
Asaithambi
5
TN-31-008-003-003/1242
Saraswathi
Works related to this issue

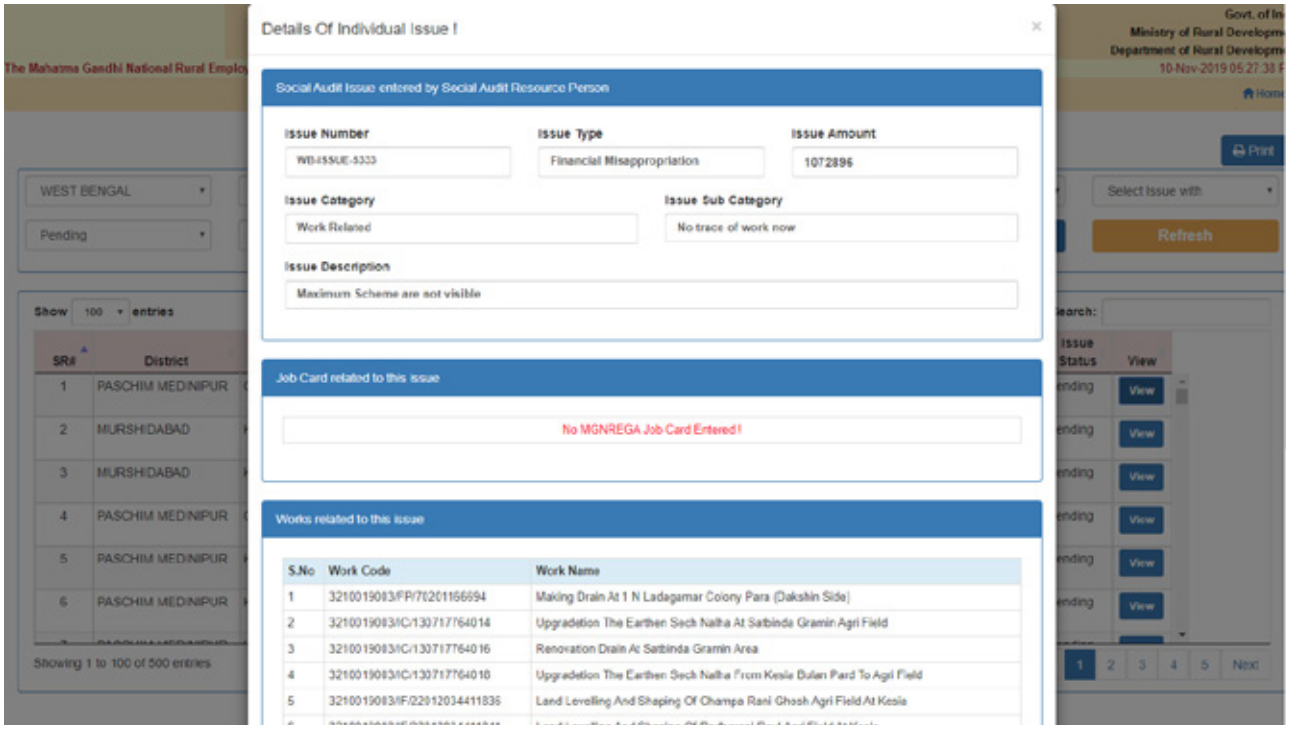

Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
Issue Type
Issue Amount
2700
Issue Category
Payment to person who did not work
Issue Sub Category
Payment to person who did not work
Issue Description
Job Card related to this issue
S.No
Jobcard Number
Household Member Name
Works related to this issue
S.No
Work Code
Work Name

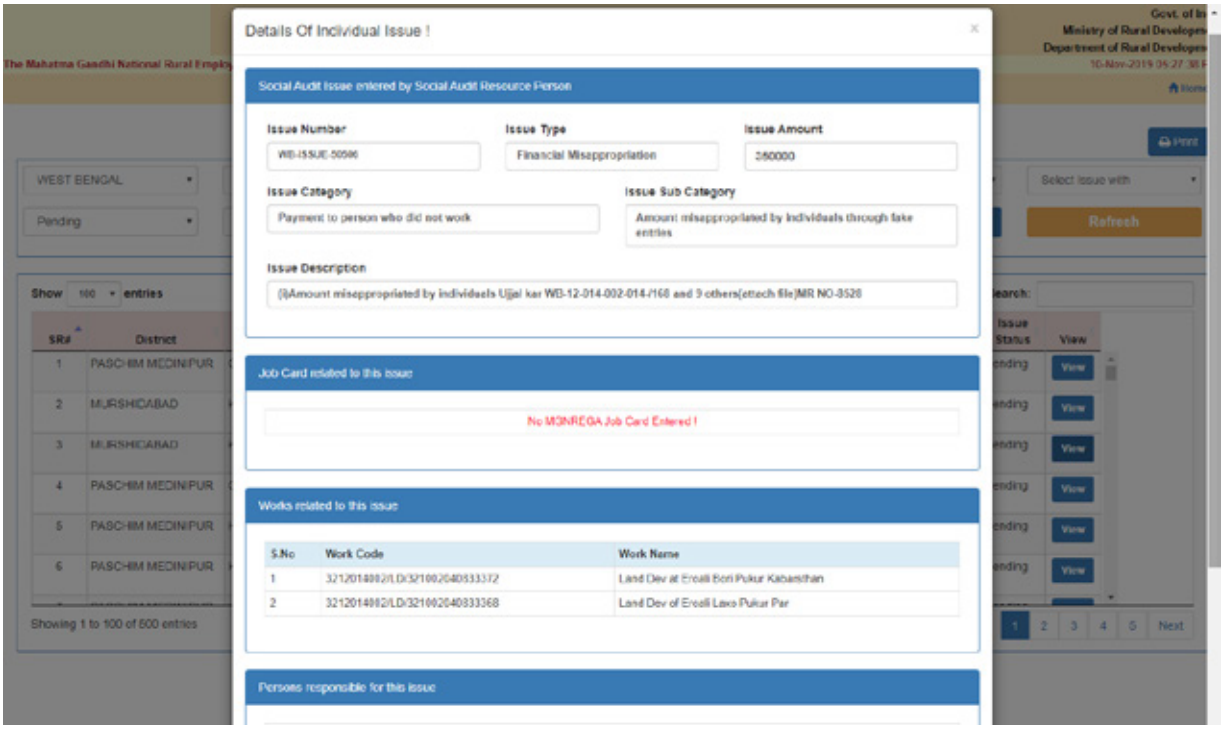
R 9.2.2 Social Audit Individual Issue Listing

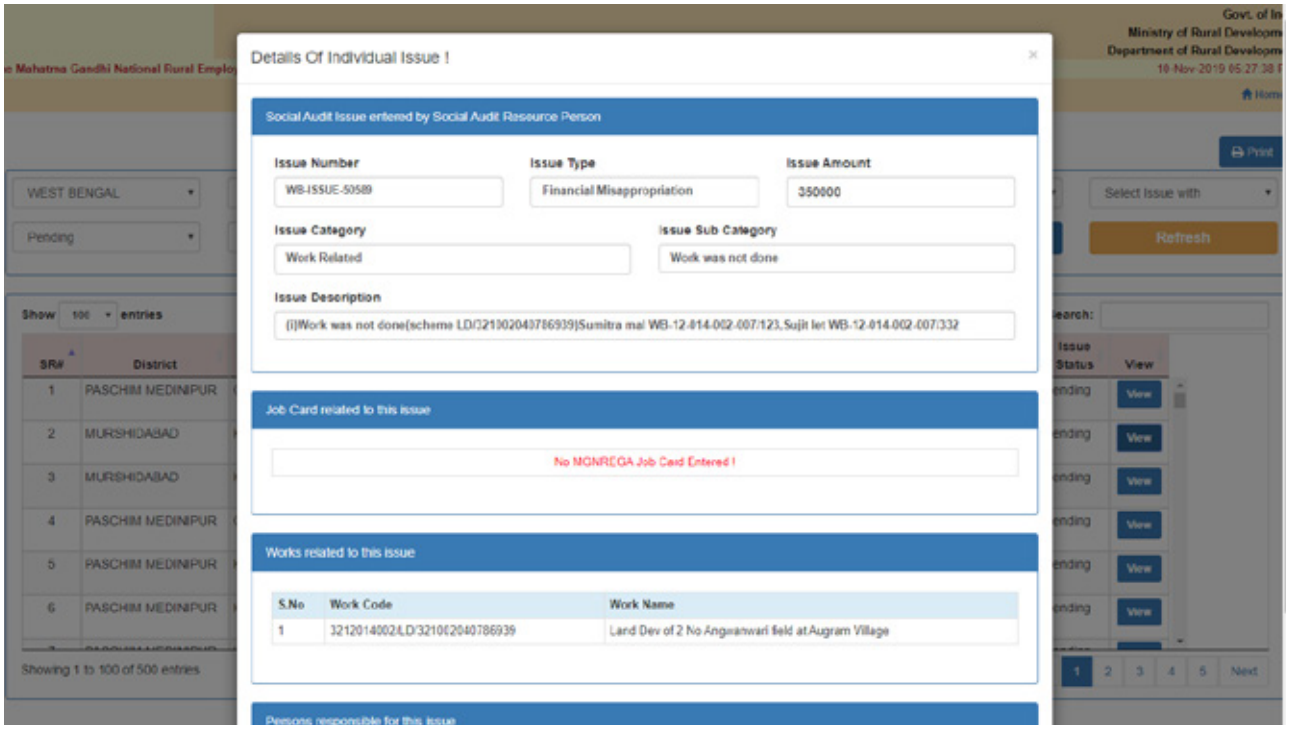
R 9.2.2 Social Audit Individual Issue Listing






Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
WB-ISSUE-5333
Issue Type
Financial Misappropriation
Issue Amount
1072896
Issue Category
Work Related
Issue Sub Category
No trace of work now
Issue Description
Maximum Scheme are not visible
Job Card related to this issue
No MGNREGA Job Card Entered !
Works related to this issue
S.No
Work Code
Work Name
1 3210019083/FP/7t201166694 Making Drain At 1 N Ladagamar Colony Para (Dakshin Side)
2 3210019083/IC/130717764014 Upgradation The Earthen Sech Naltha At Satbinda Gramin Agri Field
3 3210019083/IC/130717764016 Renovation Drain At Satbinda Gramin Area
4 3210019083/IC/130717764018 Upgradation The Earthen Sech Naltha From Kesla Bulan Pard To Agri Field
5 3210019083/IF/22012034411836 Land Levelling And Shaping Of Champa Rani Ghosh Agri Field At Kesla

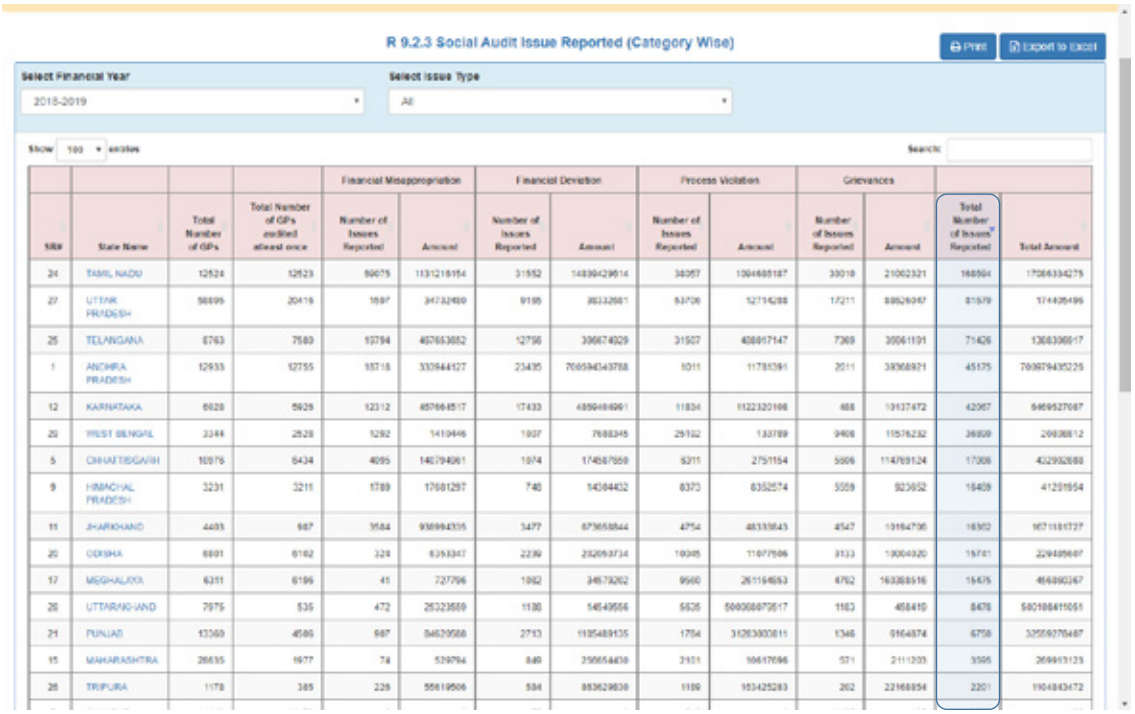

Details Of Individual Issue !
Social Audit Issue entered by Social Audit Resource Person
Issue Number
WB-ISSUE-50596
Issue Type
Financial Misappropriation
Issue Amount
350000
Issue Category
Payment to person who did not work
Issue Sub Category
Amount misappropriated by individuals through fake entries
Issue Description
(i)Amount misappropriated by individuals Ujjal kar WB-12-014-002-014-/168 and 9 others(attech file)MR NO-3528
Job Card related to this issue
No MGNREGA Job Card Entered !
Works related to this issue
S.No
Work Code
Work Name
1 3212014002/LD/3210020403333372 Land Dev at Ercali Bori Pukur Kabarsthan
2 3212014002/LD/3210020403333368 Land Dev of Ercali Laxo Pukur Par
Persons responsible for this issue

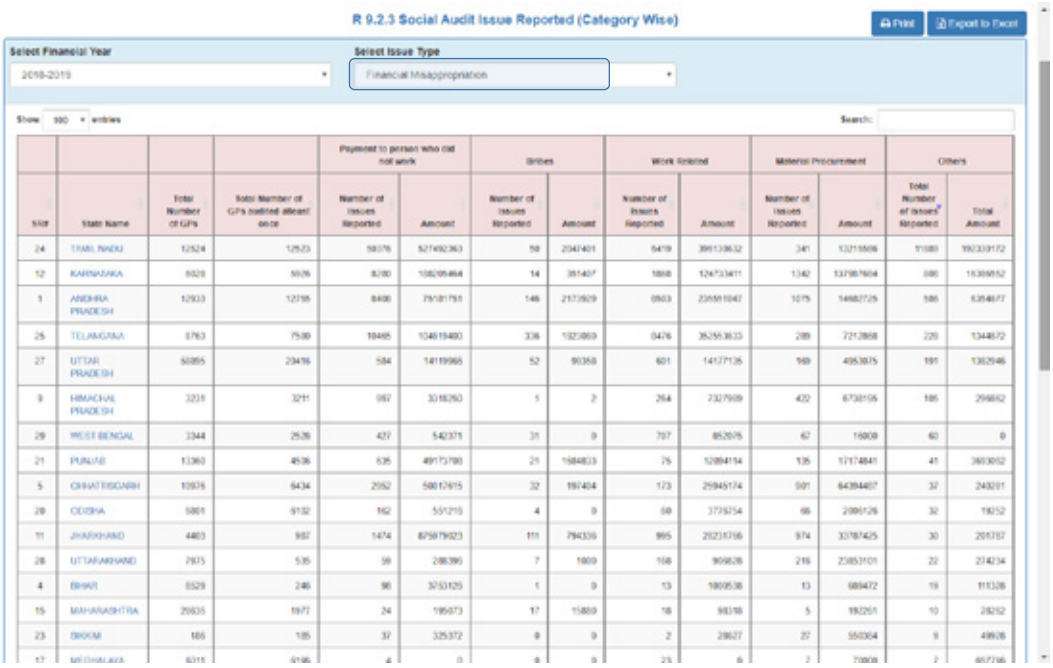


9.2.3 Issues Reported (By Category)

R 9.2.3 Social Audit Issue Reported (Category Wise)

- Select Options: Financial Year and 'Issue Type'
- Drillable and sortable report





R 9.2.3 Social Audit Issue Reported (Category Wise)

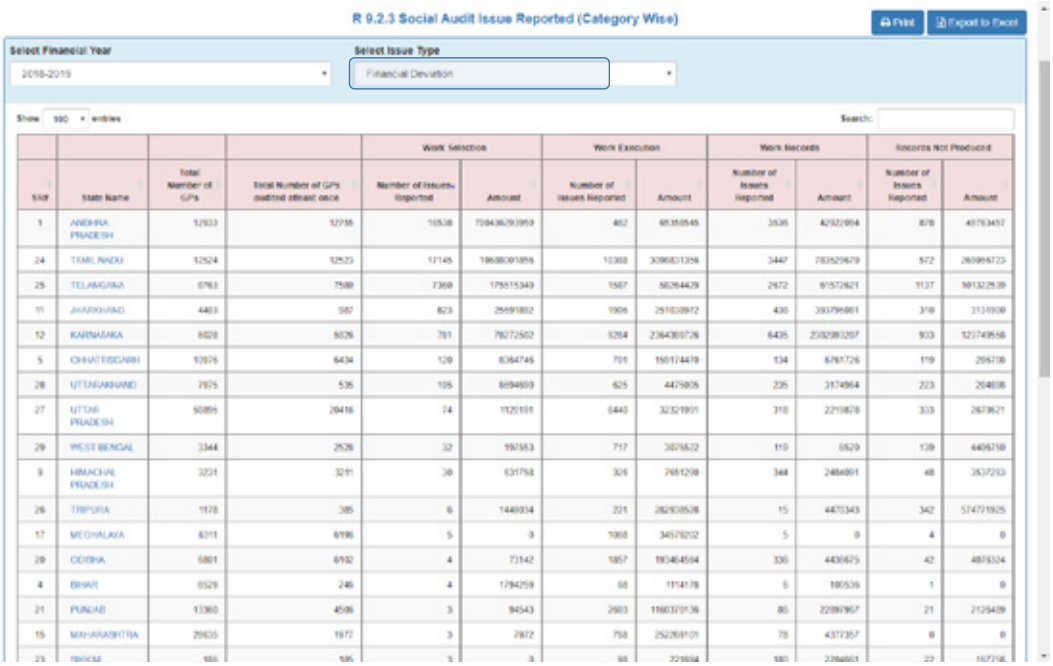
Print | Export to Excel

Select Financial Year: 2018-2019

Select Issue Type: Financial Misappropriation

Show 100 entries | Search:

Slno	State Name	Total Number of GPs	Total Number of GPs audited atleast once	Payment to person who did not work		Bribes		Work Related		Material Procurement		Others	
				Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Total Number of Issues Reported	Total Amount
24	TAMIL NADU	12524	12523	16076	527492363	59	2047401	6419	391133632	341	13215506	91689	19333972
12	KARNATAKA	6028	5926	8280	108205464	14	351407	1868	124733411	1342	13798764	686	1639552
1	ANDHRA PRADESH	12933	12735	8498	75181751	146	2173929	9503	235551047	1075	14682725	586	6354877
25	TELANGANA	8763	7589	10465	104619480	336	1923869	8476	362563833	289	7212868	226	1344872
27	UTTAR PRADESH	50855	20416	584	14119966	52	90358	601	14137135	169	4053875	191	1382946
9	HIMACHAL PRADESH	3231	3211	997	3018260	1	2	264	7327909	422	6738156	185	296852
29	WEST BENGAL	3344	2528	427	542371	31	0	707	852975	62	16809	60	0
21	PUNJAB	13360	4536	535	49173780	21	1584833	75	12894154	135	17174841	41	3603052
5	CHHATTISGARH	10976	6434	2052	58012615	32	197404	173	25945174	991	64394487	37	240291
20	ODISHA	6801	6132	162	591215	4	0	69	3779754	66	2099126	32	19252
11	JHARKHAND	4403	987	1474	8758793	111	794336	995	29233706	974	33787425	30	264787
28	UTTARAKHAND	7975	535	59	288396	7	1609	168	909828	216	2385101	22	274234
4	BIHAR	8529	246	98	3753125	1	0	13	1800536	13	989472	19	115326
15	MAHARASHTRA	29535	1977	24	195073	17	15869	18	98318	5	192261	10	28252
23	SIKKIM	166	135	37	325372	0	0	2	28627	27	550364	9	49928
17	MEGHALAYA	6311	6196	4	0	0	0	21	0	2	70909	2	607296



R 9.2.3 Social Audit Issue Reported (Category Wise)

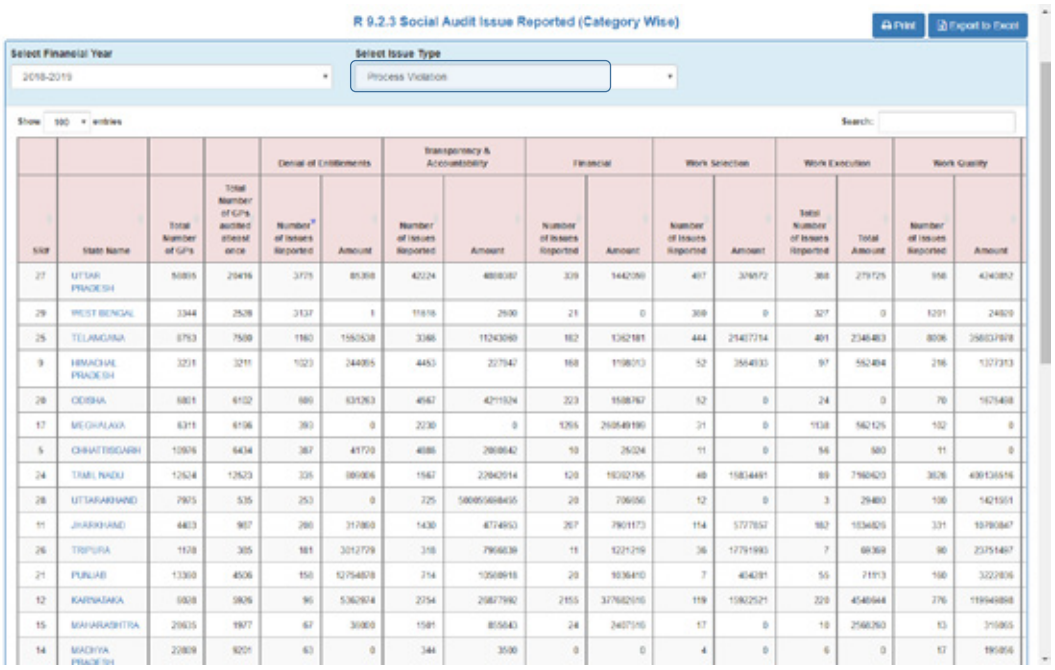
Print | Export to Excel

Select Financial Year: 2018-2019

Select Issue Type: Financial Deviation

Show 100 entries | Search:

Slno	State Name	Total Number of GPs	Total Number of GPs audited atleast once	Work Selection		Work Execution		Work Records		Records Not Produced	
				Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount
1	ANDHRA PRADESH	12933	12735	10538	7084367093	462	68358545	3535	42922994	878	40763457
24	TAMIL NADU	12524	12523	17145	1968809856	10368	3096831356	3447	783529879	572	260966723
25	TELANGANA	8763	7589	7369	175515349	1587	58264429	2672	61572621	1137	99132539
11	JHARKHAND	4403	987	823	25691892	1906	25160972	430	39379661	379	3131909
12	KARNATAKA	6028	5926	751	78272502	9264	2364369726	6435	2302983207	933	123749558
5	CHHATTISGARH	10976	6434	128	8364748	701	150174479	134	6761726	119	2956738
28	UTTARAKHAND	7975	535	105	8694869	625	4475805	235	3174964	223	2048838
27	UTTAR PRADESH	50855	20416	74	1120191	6440	32321991	318	2210878	333	2673621
29	WEST BENGAL	3344	2528	32	197553	717	3078522	119	8529	139	4406750
9	HIMACHAL PRADESH	3231	3211	39	631758	326	7651298	344	2484891	48	3537203
26	TRIPURA	1178	385	6	1449934	221	28293528	15	4470343	342	57477925
17	MEGHALAYA	6311	6196	5	9	1068	34579202	5	0	4	0
20	ODISHA	6801	6132	4	72142	1857	19346494	330	4430675	42	4878324
4	BIHAR	8529	246	4	1784259	68	1114178	5	180536	1	0
21	PUNJAB	13360	4536	3	94543	2603	11603701 36	80	2289967	21	2129459
15	MAHARASHTRA	29535	1977	3	7972	758	25226910 1	78	437357	0	0
23	SIKKIM	166	135	3	3	98	3216944	180	2284953	22	167296



R 9.2.3 Social Audit Issue Reported (Category Wise)

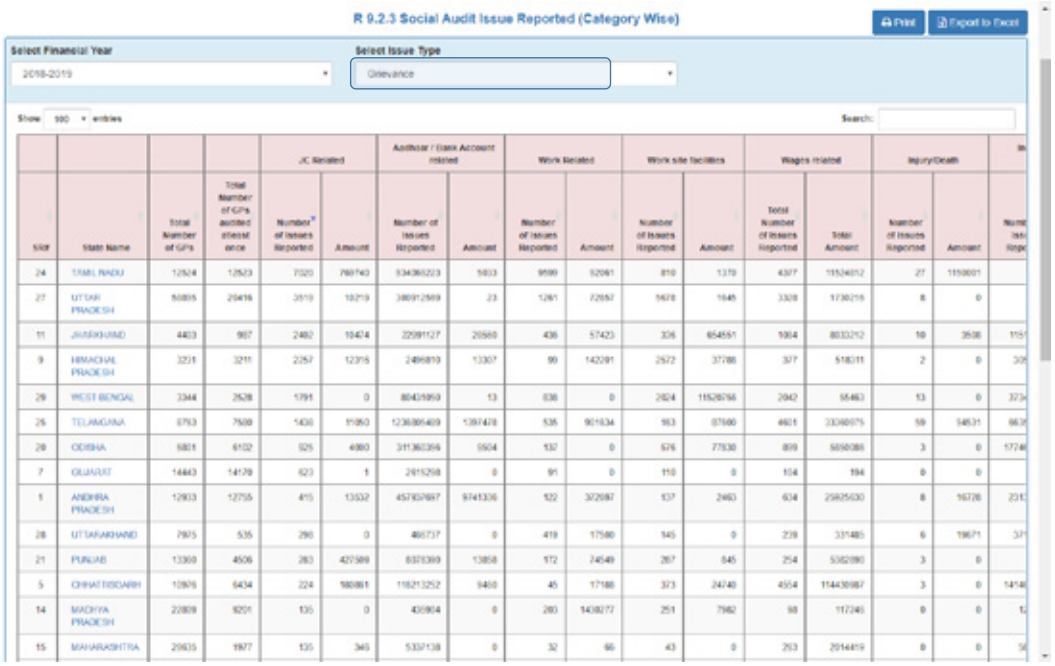
Print | Export to Excel

Select Financial Year: 2018-2019

Select Issue Type: Process Violation

Show 100 entries | Search:

				Denial of Entitlements		Transparency & Accountability		Financial		Work Selection		Work Execution		Work Quality	
SN	State Name	Total Number of GPs	Total Number of GPs audited atleast once	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Total Number of Issues Reported	Total Amount	Number of Issues Reported	Amount
27	UTTAR PRADESH	56855	20416	3775	85358	42224	4808087	339	1442059	497	376572	368	279725	958	4240852
29	WEST BENGAL	3344	2528	3137	1	11616	2600	21	0	309	0	327	0	1291	24929
25	TELANGANA	8753	7509	1160	1552538	3388	11243060	182	1362181	444	21407214	401	2348483	8006	25803978
9	HIMACHAL PRADESH	3251	3211	1023	244085	4453	227947	168	1198013	52	2564933	97	552494	216	1377313
28	ODISHA	6801	6102	689	631263	4567	4211924	223	1588767	52	0	24	0	70	1675468
17	MEGHALAYA	6311	6106	393	0	2230	0	1255	26954199	31	0	1138	562125	102	0
5	CHHATTISGARH	10976	6434	387	41720	4086	2808642	10	25024	11	0	54	580	11	0
24	TAMIL NADU	12624	12523	335	889806	1567	22842014	120	16302765	40	15834461	89	7160420	3826	40913616
28	UTTARAKHAND	7975	535	253	0	725	58065688455	20	706056	12	0	3	29480	100	1421551
11	JHARKHAND	4403	907	286	317860	1430	6774953	267	7901173	114	5727857	182	1834826	331	10780847
26	TRIPURA	1178	355	181	3012729	318	7966839	11	1221219	36	17791993	7	69369	90	2375467
21	PUNJAB	13369	4506	150	12754878	714	10568918	20	1036410	7	404291	55	71113	160	3222806
12	KARNATAKA	5928	5926	96	5362974	2754	25877992	2155	327682016	119	13922521	220	4548944	276	11994988
15	MAHARASHTRA	29635	1977	67	30000	1591	855043	24	2407516	17	0	18	2566260	13	310865
14	MADHYA PRADESH	22809	9201	63	0	344	3500	0	0	4	0	6	0	17	195856



R 9.2.3 Social Audit Issue Reported (Category Wise)

Print | Export to Excel

Select Financial Year: 2018-2019

Select Issue Type: Grievance

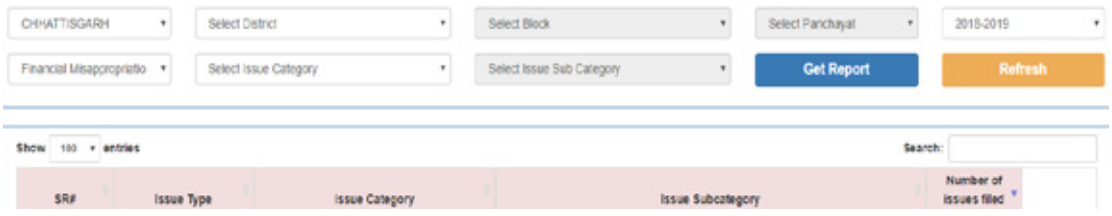
Show 100 entries | Search:

				JC Related		Aadhaar / Bank Account related		Work Related		Work site facilities		Wages related		Injury/Death		
SN	State Name	Total Number of GPs	Total Number of GPs audited atleast once	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Number of Issues Reported	Amount	Total Number of Issues Reported	Total Amount	Number of Issues Reported	Amount	
24	TAMIL NADU	12624	12523	7020	768743	53436223	5803	9599	52061	810	1379	4307	1153401	27	1159001	
27	UTTAR PRADESH	56855	20416	3519	10219	38912569	23	1261	72657	1678	1645	3308	1736215	8	0	
11	JHARKHAND	4403	907	2482	10474	22691127	20560	436	57423	336	654551	1004	8033212	10	3508	115
9	HIMACHAL PRADESH	3251	3211	2257	12315	2496819	13307	99	142291	2572	37788	377	518311	2	0	30
29	WEST BENGAL	3344	2528	1791	0	8043950	13	838	0	2824	11526766	2842	95463	13	0	373
25	TELANGANA	8753	7509	1430	11050	12380649	1387478	535	901634	163	87600	4601	3366975	59	54531	663
28	ODISHA	6801	6102	525	4080	31136356	9504	537	0	576	77830	809	5656085	3	0	1724
7	GUJARAT	14443	14179	623	1	2615258	0	91	0	110	0	154	194	0	0	
1	ANDHRA PRADESH	12903	12755	415	13532	45785987	9741336	522	372697	137	2463	634	2982533	8	16726	231
28	UTTARAKHAND	7975	535	290	0	466737	0	419	17580	145	0	239	337485	6	19671	371
21	PUNJAB	13369	4506	283	427589	8373369	13858	172	24549	267	845	254	5362090	3	0	
5	CHHATTISGARH	10976	6434	224	180881	11821252	9460	45	17188	373	24740	4554	11443987	3	0	1414
14	MADHYA PRADESH	22809	9201	135	0	436904	0	280	1438277	251	7982	98	117245	0	0	12
15	MAHARASHTRA	29635	1977	135	345	5337138	0	32	66	43	0	253	2014419	0	0	56

R 9.2.4 Frequency of reported issues

R 9.2.4 Frequency of Reported Issues

- Queryable Interface
  - State Name, District, Block, Panchayat
  - Financial Year, Issue Type, Issue Category, Issue Sub Category



R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

TAMIL NADU | Select District | Select Block | Select Panchayat | 2018-2019

Financial Misappropriatior | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
27	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	24,049
30	Financial Misappropriation	Payment to person who did not work	Person has got more wages than what was due to him	13,450
12	Financial Misappropriation	Others	Family has more than one job card and has been paid more for more than 100 days	9,202
18	Financial Misappropriation	Payment to person who did not work	Amount misappropriated by individuals through fake entries	5,998
31	Financial Misappropriation	Payment to person who did not work	Person not present in NMR has been included in the FTO	3,968
15	Financial Misappropriation	Others	Payment to worker without job card	2,553
41	Financial Misappropriation	Work Related	Saplings were not planted in plantation work	2,431
45	Financial Misappropriation	Work Related	Work was not done	1,437
23	Financial Misappropriation	Payment to person who did not work	Payment to person (mate; panchayat president; secretary; ward members and other influential persons and their relatives) who did not work	1,230
21	Financial Misappropriation	Payment to person who did not work	Payment to migrated person	1,042

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

TELANGANA | Select District | Select Block | Select Panchayat | 2018-2019

Financial Misappropriatior | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
27	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	15,954
45	Financial Misappropriation	Work Related	Work was not done	4,522
36	Financial Misappropriation	Work Related	No trace of planted saplings	4,285
19	Financial Misappropriation	Payment to person who did not work	Payment made but no work was done	2,894
39	Financial Misappropriation	Work Related	No trace of work now	2,531
16	Financial Misappropriation	Payment to person who did not work	Amount misappropriated by individuals through fake entries	2,009
37	Financial Misappropriation	Work Related	Inappropriate work was executed	1,160
41	Financial Misappropriation	Work Related	Saplings were not planted in plantation work	1,043
22	Financial Misappropriation	Payment to person who did not work	Payment to non-existent person	812
28	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work but work was done	739
42	Financial Misappropriation	Work Related	Work was allotted to ineligible beneficiary	542

Showing 1 to 45 of 45 entries Previous 1 Next

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

KARNATAKA | Select District | Select Block | Select Panchayat | 2018-2019

Financial Misappropriatio | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
24	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	3,636
21	Financial Misappropriation	Payment to person who did not work	Payment to person employed full-time elsewhere (government, school, private firm etc.)	2,088
41	Financial Misappropriation	Work Related	Work was not done	806
6	Financial Misappropriation	Material Procurement	Fake bills	631
17	Financial Misappropriation	Payment to person who did not work	Payment made to dead person	569
20	Financial Misappropriation	Payment to person who did not work	Payment to person (mate, panchayat president, secretary, ward members and other influential persons and their relatives) who did not work	535
18	Financial Misappropriation	Payment to person who did not work	Payment to migrated person	496
5	Financial Misappropriation	Material Procurement	Booked expenses have not been spent	433
16	Financial Misappropriation	Payment to person who did not work	Payment made but no work was done	421

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

JHARKHAND | Select District | Select Block | Select Panchayat | 2018-2019

Financial Misappropriatio | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
25	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	1,607
43	Financial Misappropriation	Work Related	Work was not done	1,060
8	Financial Misappropriation	Material Procurement	Fake bills	575
6	Financial Misappropriation	Material Procurement	Amount of material purchased is less than specified in the bills	560
18	Financial Misappropriation	Payment to person who did not work	Payment made but no work was done	498
17	Financial Misappropriation	Payment to person who did not work	Amount misappropriated by individuals through fake entries	280
7	Financial Misappropriation	Material Procurement	Booked expenses have not been spent	224
42	Financial Misappropriation	Work Related	Work was done with machines	124
3	Financial Misappropriation	Bribes	Complaint – money was collected for alloting individual work	94
9	Financial Misappropriation	Material Procurement	Materials have been procured at higher rates	75
41	Financial Misappropriation	Work Related	Work was done through contractors	53

Showing 1 to 43 of 43 entries Previous 1 Next

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

CHHATTISGARH | Select District | Select Block | Select Panchayat | 2018-2019

Financial Misappropriatio | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
25	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	2,277
8	Financial Misappropriation	Material Procurement	Fake bills	714
28	Financial Misappropriation	Payment to person who did not work	Person has got more wages than what was due to him	366
16	Financial Misappropriation	Payment to person who did not work	Amount misappropriated by individuals through fake entries	319
6	Financial Misappropriation	Material Procurement	Amount of material purchased is less than specified in the bills	286
17	Financial Misappropriation	Payment to person who did not work	Payment made but no work was done	267
37	Financial Misappropriation	Work Related	No trace of work now	78
43	Financial Misappropriation	Work Related	Work was not done	71
7	Financial Misappropriation	Material Procurement	Booked expenses have not been spent	66
20	Financial Misappropriation	Payment to person who did not work	Payment to non-existent person	57
26	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work but work was done	52

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

ANDHRA PRADESH | Select District | Select Block | Select Panchayat | 2018-2019

Financial Deviation | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
12	Financial Deviation	Work Execution	Significant differences between measurements at worksite and recorded values in Mbook	25,009
11	Financial Deviation	Work Execution	Full amount paid for partially constructed IHHL	1,271
22	Financial Deviation	Work Records	Payment made is higher than what was sanctioned in NMR	1,223
13	Financial Deviation	Work Records	Excess payment due to arithmetic errors in M book	1,076
21	Financial Deviation	Work Records	Payment made as per NMR is higher than amount recorded in Mbook	845
14	Financial Deviation	Work Records	Expenditure amount is greater than the amount sanctioned	524
7	Financial Deviation	Records not produced	Records not produced for social Audit	479
19	Financial Deviation	Work Records	Payment has been made without Mbook entries	396
25	Financial Deviation	Work Selection	Incomplete technical estimate (no pre-measurements; no FMB sketch; no photos; no site map)	277

R 9.2.4 Frequency Of Reported Issues

Print | Export to Excel

UTTAR PRADESH | Select District | Select Block | Select Panchayat | 2018-2019

Process Violation | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
63	Process Violation	Transparency & Accountability	Rozgar Diwas is not conducted once every month	15,297
51	Process Violation	Transparency & Accountability	Citizen Information boards are not put up	12,553
64	Process Violation	Transparency & Accountability	Wall writings have not been done	9,514
60	Process Violation	Transparency & Accountability	Pay slips are not issued to workers	8,317
59	Process Violation	Transparency & Accountability	Panchayat registers not produced for Social Audit	2,965
12	Process Violation	Denial of Entitlements	No process to collect work applications	2,573
44	Process Violation	Maintenance of Registers, records	Photos in 3 stages not available	2,397
54	Process Violation	Transparency & Accountability	Job Cards are not with workers	2,203
56	Process Violation	Transparency & Accountability	NMRs are not maintained in the worksite	2,152
49	Process Violation	Transparency & Accountability	Awareness on MGNREGS and implementation processes is very poor	1,893
22	Process Violation	Denial of Entitlements	Worksite facilities are not provided	1,582

R 9.2.4 Frequency Of Reported Issues

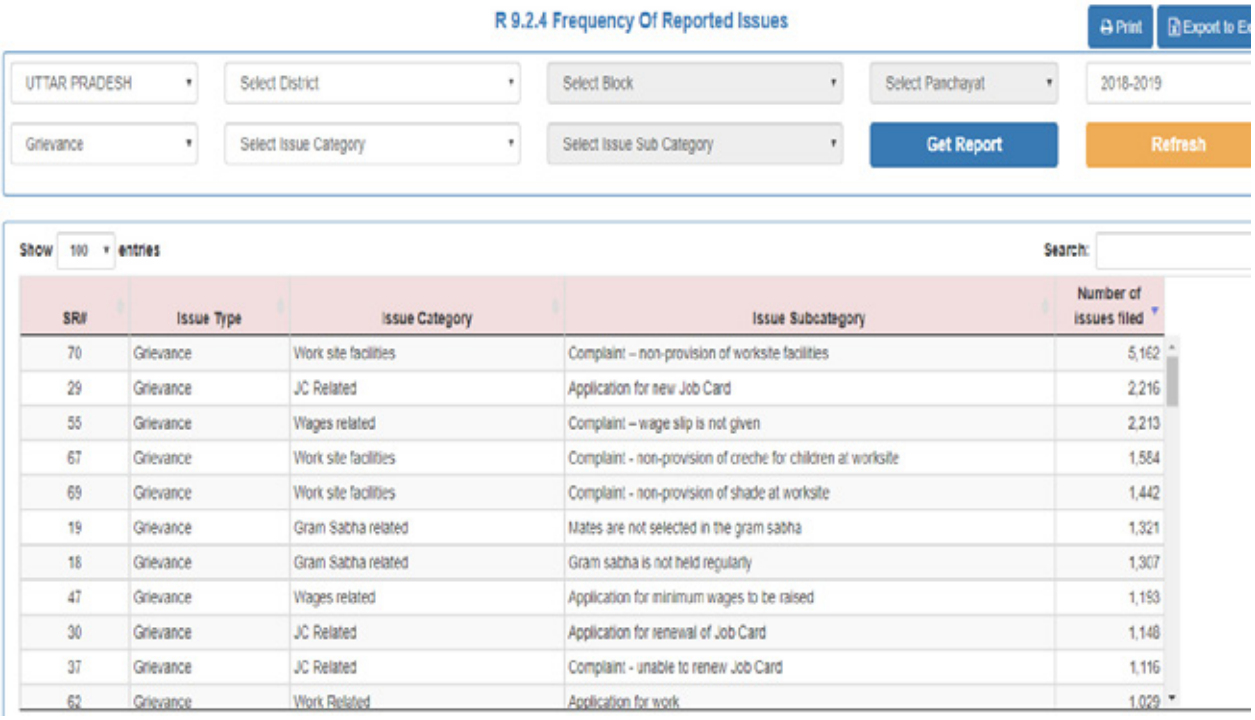
Print | Export to Excel

WEST BENGAL | Select District | Select Block | Select Panchayat | 2018-2019

Grievance | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
71	Grievance	Work site facilities	Complaint - non-provision of shade at worksite	793
72	Grievance	Work site facilities	Complaint – non-provision of worksite facilities	772
69	Grievance	Work site facilities	Complaint - non-provision of creche for children at worksite	630
57	Grievance	Wages related	Complaint – wage slip is not given	616
58	Grievance	Wages related	Complaint-application for payment of non-paid wages	572
31	Grievance	JC Related	Application for new Job Card	565
32	Grievance	JC Related	Application for renewal of Job Card	498
51	Grievance	Wages related	Complaint - application for payment of delayed wages	445
19	Grievance	Gram Sabha related	Adequate information is not given about gram sabha	416
64	Grievance	Work Related	Application for work	404
49	Grievance	Wages related	Application for minimum wages to be raised	322



R 9.2.4 Frequency Of Reported Issues

Print | Export to Ex

UTTAR PRADESH | Select District | Select Block | Select Panchayat | 2018-2019

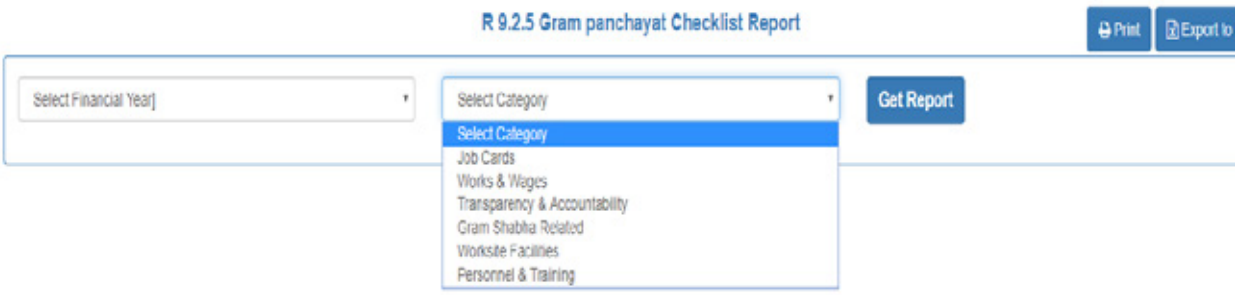
Grievance | Select Issue Category | Select Issue Sub Category | Get Report | Refresh

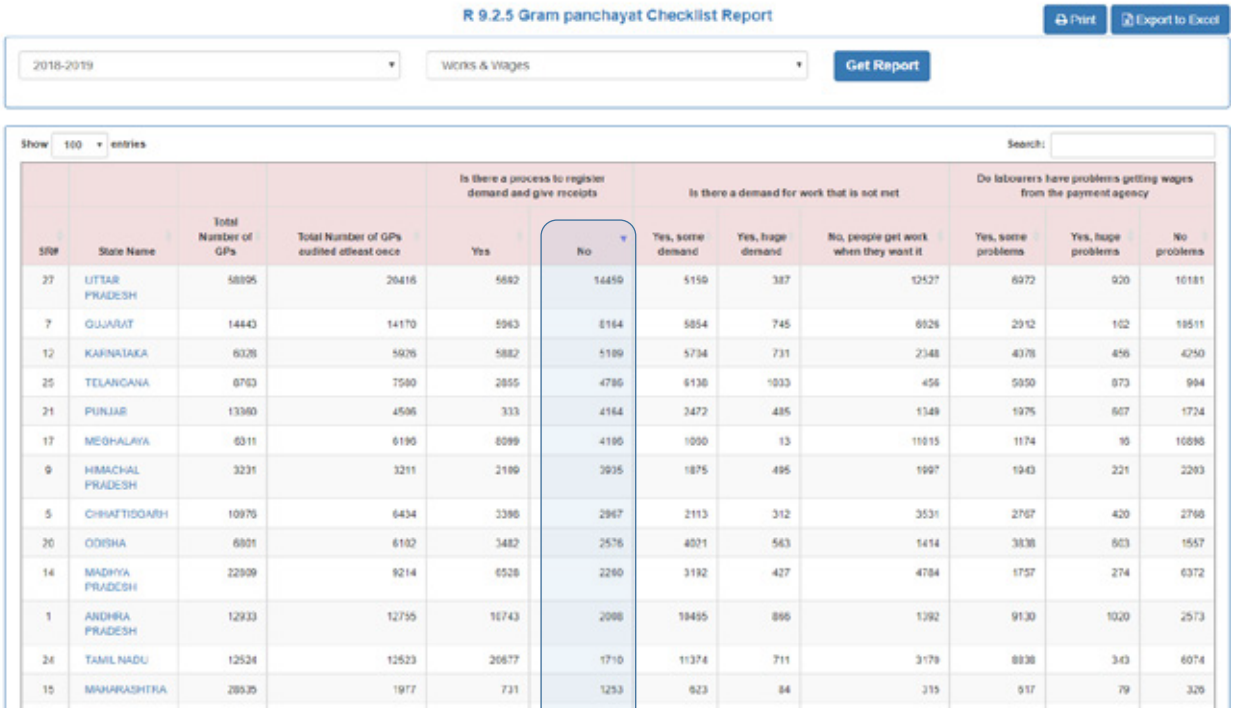
Show 100 entries Search:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
70	Grievance	Work site facilities	Complaint – non-provision of worksite facilities	5,162
29	Grievance	JC Related	Application for new Job Card	2,216
55	Grievance	Wages related	Complaint – wage slip is not given	2,213
67	Grievance	Work site facilities	Complaint - non-provision of creche for children at worksite	1,584
69	Grievance	Work site facilities	Complaint - non-provision of shade at worksite	1,442
19	Grievance	Gram Sabha related	Mates are not selected in the gram sabha	1,321
18	Grievance	Gram Sabha related	Gram sabha is not held regularly	1,307
47	Grievance	Wages related	Application for minimum wages to be raised	1,153
30	Grievance	JC Related	Application for renewal of Job Card	1,148
37	Grievance	JC Related	Complaint - unable to renew Job Card	1,116
62	Grievance	Work Related	Application for work	1,029

R 9.2.5 Gram Panchayat Checklist Report

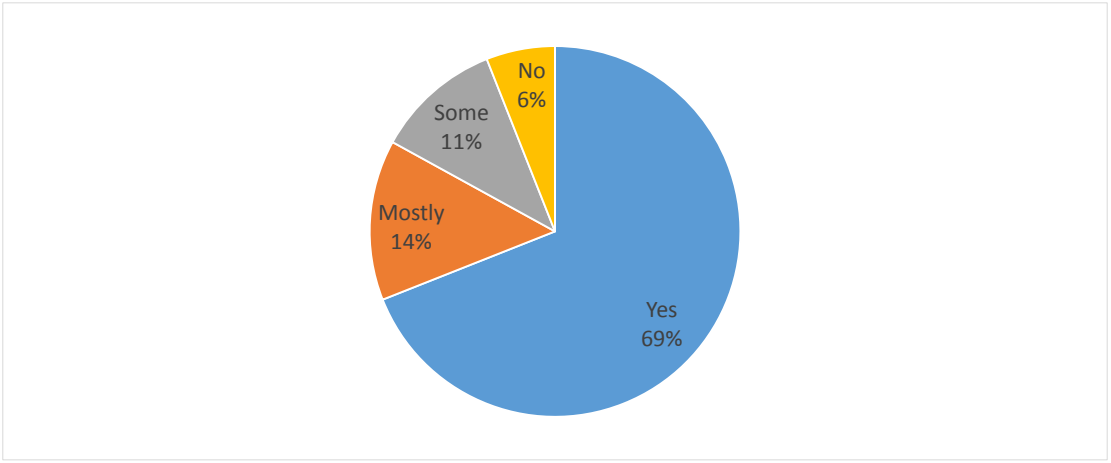
R 9.2.5 Gram Panchayat Checklist Report



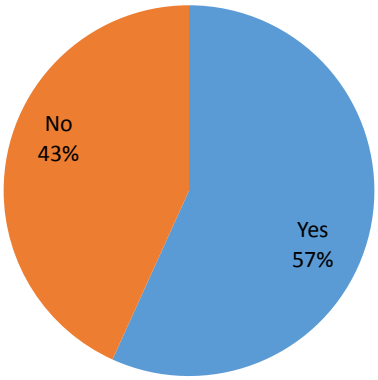


Sl#	State Name	Total Number of GPs	Total Number of GPs audited atleast once	Is there a process to register demand and give receipts: Yes	Is there a process to register demand and give receipts: No	Is there a demand for work that is not met: Yes, some demand	Is there a demand for work that is not met: Yes, huge demand	Is there a demand for work that is not met: No, people get work when they want it	Do labourers have problems getting wages from the payment agency: Yes, some problems	Do labourers have problems getting wages from the payment agency: Yes, huge problems	Do labourers have problems getting wages from the payment agency: No problems
27	UTTAR PRADESH	58895	26416	5682	14459	5159	387	12527	6972	920	10181
7	GUJARAT	14443	14170	5963	8164	5854	745	6826	2912	102	10511
12	KARNATAKA	6028	5926	5882	5189	5734	731	2348	4378	456	4250
25	TELANGANA	6763	7580	2855	4786	6138	1033	456	5950	873	994
21	PUNJAB	13360	4586	333	4164	3472	485	1149	1975	607	1724
17	MEGHALAYA	6311	6196	8099	4186	1090	13	11015	1174	16	10898
9	HIMACHAL PRADESH	3231	3211	2189	3935	1875	495	1997	1943	221	2293
5	CHHATTISGARH	10976	6434	3386	2967	2113	312	3531	2767	420	2766
20	ODISHA	6801	6102	3482	2576	4021	563	1414	3838	603	1557
14	MADHYA PRADESH	22909	9214	6528	2260	3192	427	4784	1757	274	6372
1	ANDHRA PRADESH	12933	12755	10743	2098	10455	866	1392	9130	1020	2573
24	TAMIL NADU	12524	12523	20677	1710	11374	711	3179	8838	343	6074
15	MAHARASHTRA	28535	1977	731	1253	623	84	315	617	79	326

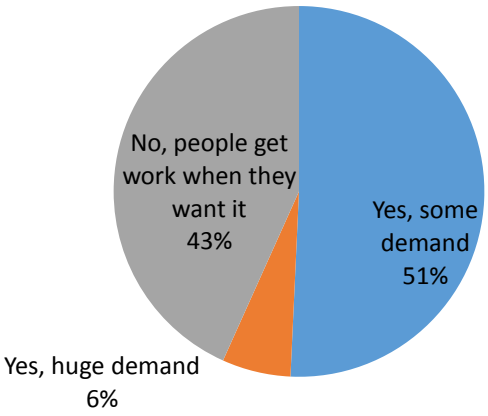
Are Job Cards with people?



Is there a process to register work demand and give receipts?

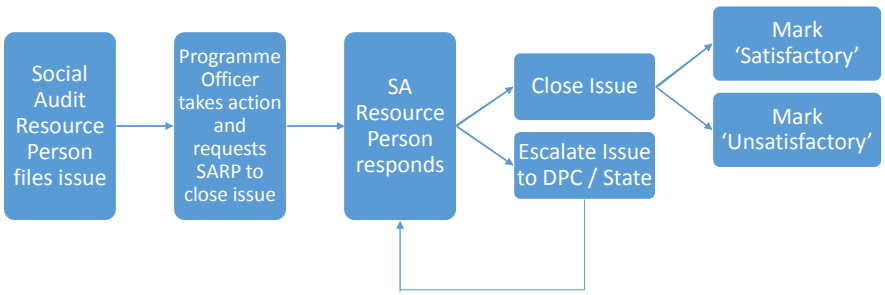


Is there a demand for work that is not met?



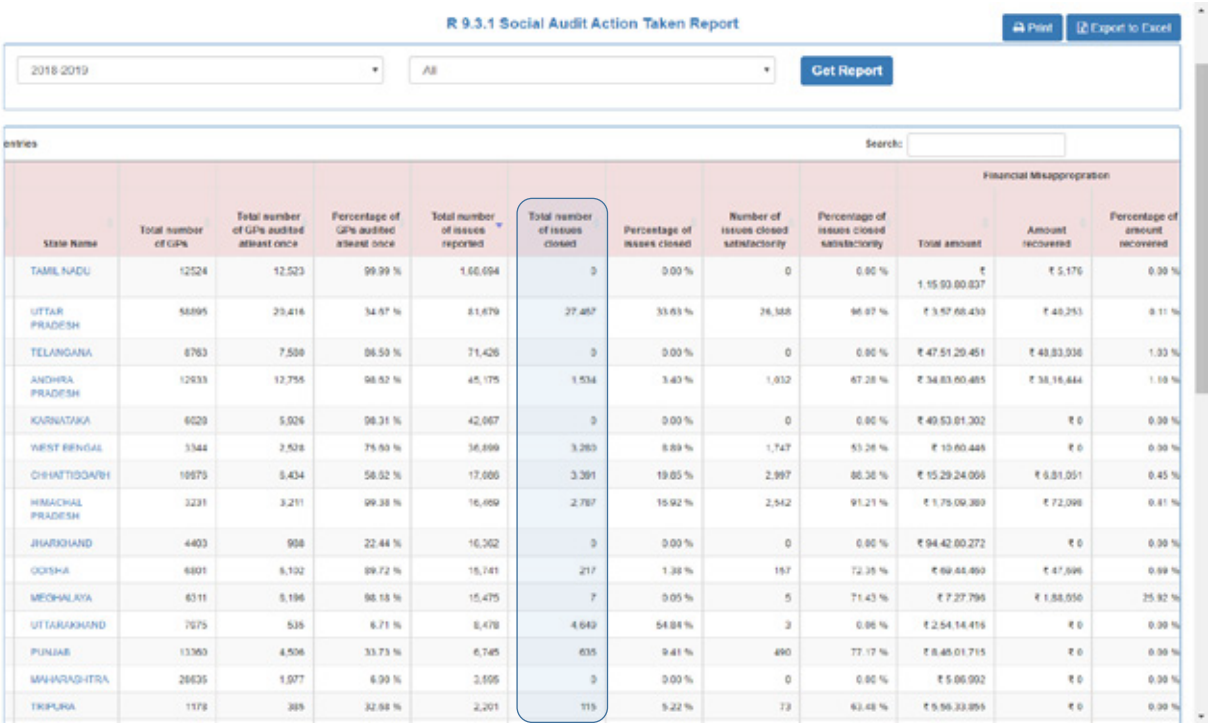
R 9.3.1 Social Audit Action Taken Report

Social Audit Issue and Response Workflow



Issue Response and Workflow example

- **Block Resource Person** files issue – Mate (Lakshmi) has added names of 2 persons (Ramu and Somu) in the muster roll who did not work. 2000 Rs was the financial misappropriation amount
- **Decision Taken** at the Block level Public Hearing is as follows:
  - 1) Both Ramu and Somu should return the money, and
  - 2) Lakshmi should not be mate for one year
- **Action taken** reported by PO is as follows:
  - 1) On 1/5/17 : Ramu and Somu have paid back 2000 Rs
  - 2) On 20/5/17: A new mate has been appointed
- **Programme Officer forwards the issue** to BRP with *request to close* since action has been completed
- BRP reviews the action taken (by looking at the supporting documents uploaded) and closes the issue and then marks Action Taken as '***satisfactory***'



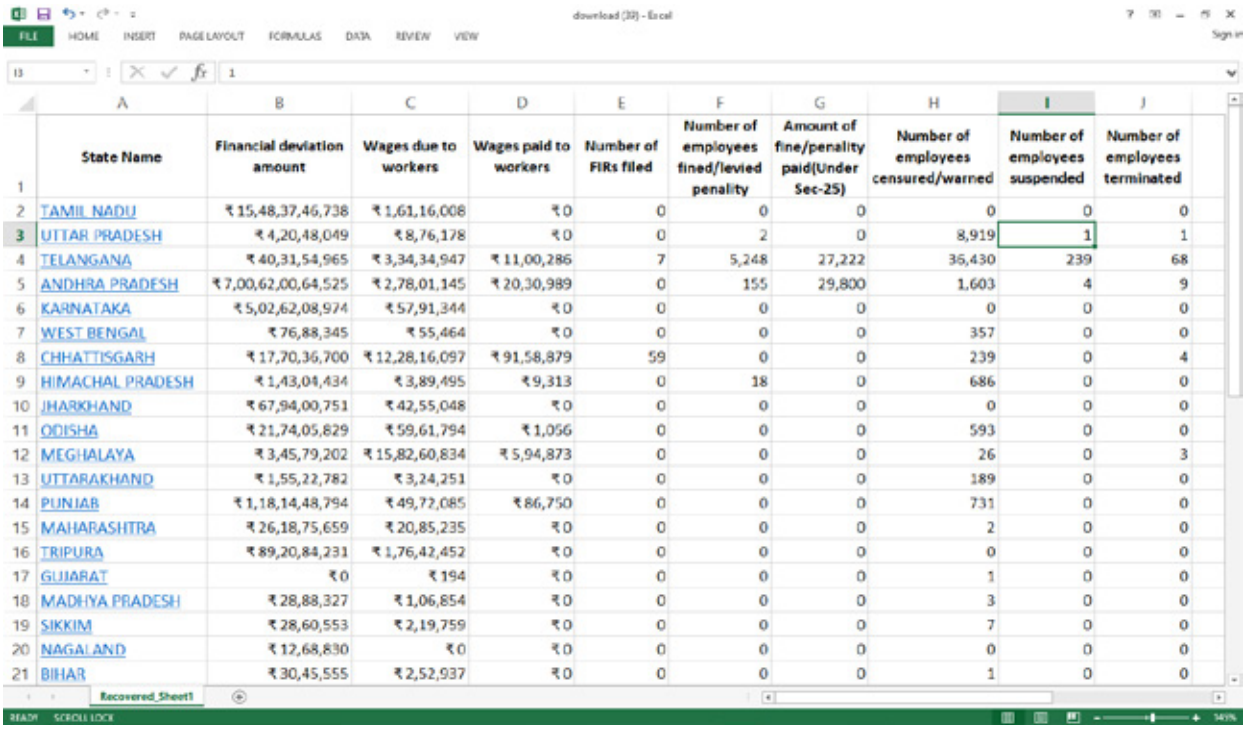
R 9.3.1 Social Audit Action Taken Report

Print | Export to Excel

2018 2019 | All | Get Report

entries | Search:

State Name	Total number of GPs	Total number of GPs audited atleast once	Percentage of GPs audited atleast once	Total number of issues reported	Total number of issues closed	Percentage of issues closed	Number of issues closed satisfactorily	Percentage of issues closed satisfactorily	Financial Misappropriation: Total amount	Financial Misappropriation: Amount recovered	Financial Misappropriation: Percentage of amount recovered
TAMIL NADU	12524	12,523	99.99 %	1,60,694	0	0.00 %	0	0.00 %	₹ 1,15,93,00,837	₹ 5,176	0.00 %
UTTAR PRADESH	58895	23,416	34.67 %	81,679	27,457	33.63 %	26,388	96.97 %	₹ 3,57,68,450	₹ 40,253	0.11 %
TELANGANA	8763	7,588	86.59 %	71,426	0	0.00 %	0	0.00 %	₹ 47,51,29,451	₹ 48,83,036	1.03 %
ANDHRA PRADESH	12933	12,755	98.62 %	45,175	1,534	3.40 %	1,032	67.28 %	₹ 34,83,60,485	₹ 38,16,444	1.10 %
KARNATAKA	6029	5,926	98.31 %	42,067	0	0.00 %	0	0.00 %	₹ 40,53,01,302	₹ 0	0.00 %
WEST BENGAL	3344	2,528	75.60 %	36,899	3,283	8.89 %	1,747	53.26 %	₹ 10,60,446	₹ 0	0.00 %
CHHATTISGARH	10975	5,434	58.52 %	17,666	3,391	19.65 %	2,997	88.38 %	₹ 15,29,24,066	₹ 6,81,051	0.45 %
HIMACHAL PRADESH	3231	3,211	99.38 %	16,469	2,787	16.92 %	2,542	91.21 %	₹ 1,75,09,389	₹ 72,098	0.41 %
JHARKHAND	4403	998	22.44 %	16,362	0	0.00 %	0	0.00 %	₹ 94,42,00,272	₹ 0	0.00 %
ODISHA	6801	5,102	89.72 %	15,741	217	1.38 %	157	72.35 %	₹ 69,44,460	₹ 47,696	0.69 %
MEGHALAYA	6311	5,196	98.18 %	15,475	7	0.05 %	5	71.43 %	₹ 7,27,796	₹ 1,88,550	25.92 %
UTTARAKHAND	7675	535	6.71 %	8,478	4,649	54.84 %	3	0.06 %	₹ 2,54,14,416	₹ 0	0.00 %
PUNJAB	13160	4,506	33.73 %	6,745	635	9.41 %	490	77.17 %	₹ 8,45,01,715	₹ 0	0.00 %
MAHARASHTRA	28635	1,977	6.90 %	2,695	0	0.00 %	0	0.00 %	₹ 5,06,992	₹ 0	0.00 %
TRIPURA	1178	389	32.88 %	2,201	115	5.22 %	73	63.48 %	₹ 9,56,33,855	₹ 0	0.00 %



download (32) - Excel

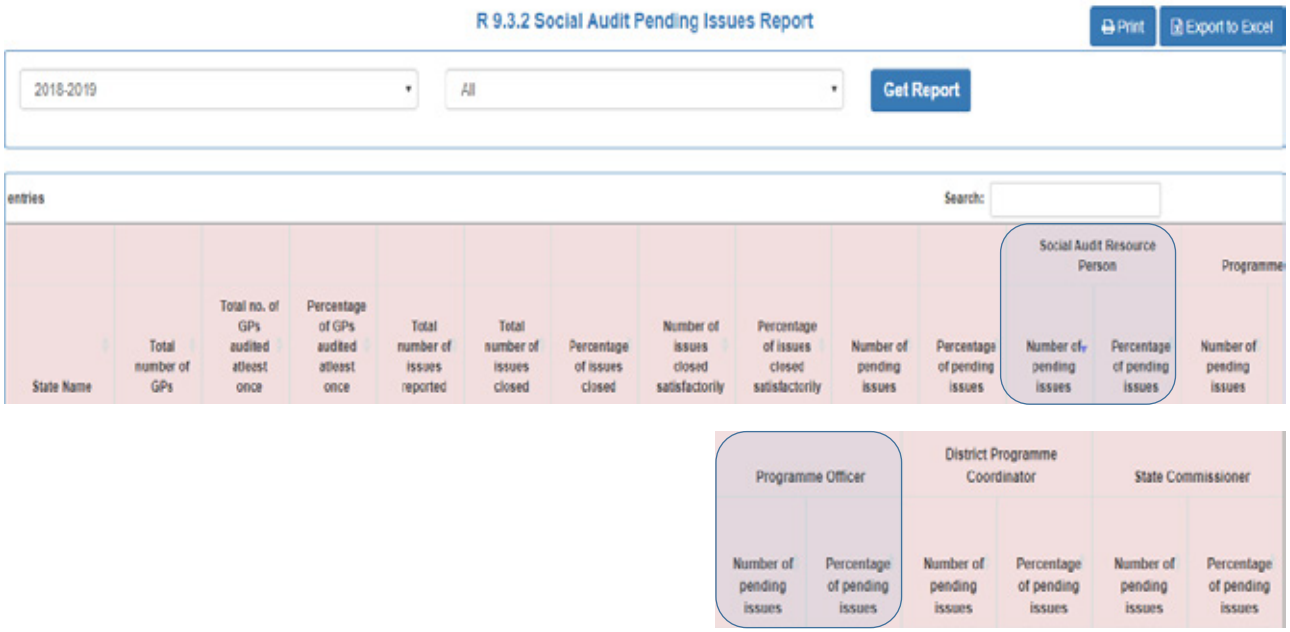
FILE | HOME | INSERT | PAGE LAYOUT | FORMULAS | DATA | REVIEW | VIEW

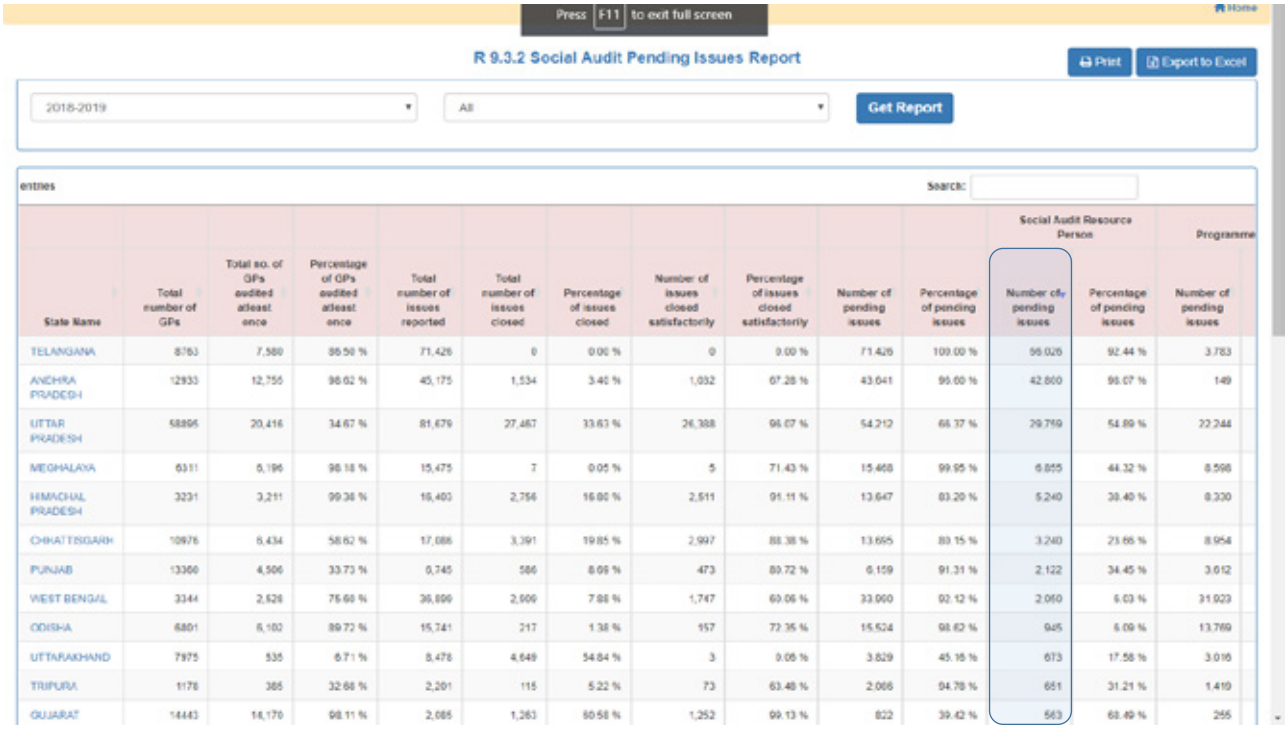
	A	B	C	D	E	F	G	H	I	J
1	State Name	Financial deviation amount	Wages due to workers	Wages paid to workers	Number of FIRs filed	Number of employees fined/levied penality	Amount of fine/penality paid(Under Sec-25)	Number of employees censured/warned	Number of employees suspended	Number of employees terminated
2	TAMIL NADU	₹15,48,37,46,738	₹1,61,16,008	₹0	0	0	0	0	0	0
3	UTTAR PRADESH	₹4,20,48,049	₹8,76,178	₹0	0	2	0	8,919	1	1
4	TELANGANA	₹40,31,54,965	₹3,34,34,947	₹11,00,286	7	5,248	27,222	36,430	239	68
5	ANDHRA PRADESH	₹7,00,62,00,64,525	₹2,78,01,145	₹20,30,989	0	155	29,800	1,603	4	9
6	KARNATAKA	₹5,02,62,08,974	₹57,91,344	₹0	0	0	0	0	0	0
7	WEST BENGAL	₹76,88,345	₹55,464	₹0	0	0	0	357	0	0
8	CHHATTISGARH	₹17,70,36,700	₹12,28,16,097	₹91,58,879	59	0	0	239	0	4
9	HIMACHAL PRADESH	₹1,43,04,434	₹3,89,495	₹9,313	0	18	0	686	0	0
10	JHARKHAND	₹67,94,00,751	₹42,55,048	₹0	0	0	0	0	0	0
11	ODISHA	₹21,74,05,829	₹59,61,794	₹1,056	0	0	0	593	0	0
12	MEGHALAYA	₹3,45,79,202	₹15,82,60,834	₹5,94,873	0	0	0	26	0	3
13	UTTARAKHAND	₹1,55,22,782	₹3,24,251	₹0	0	0	0	189	0	0
14	PUNJAB	₹1,18,14,48,794	₹49,72,085	₹86,750	0	0	0	731	0	0
15	MAHARASHTRA	₹26,18,75,659	₹20,85,235	₹0	0	0	0	2	0	0
16	TRIPURA	₹89,20,84,231	₹1,76,42,452	₹0	0	0	0	0	0	0
17	GUJARAT	₹0	₹194	₹0	0	0	0	1	0	0
18	MADHYA PRADESH	₹28,88,327	₹1,06,854	₹0	0	0	0	3	0	0
19	SIKKIM	₹28,60,553	₹2,19,759	₹0	0	0	0	7	0	0
20	NAGALAND	₹12,68,830	₹0	₹0	0	0	0	0	0	0
21	BIHAR	₹30,45,555	₹2,52,937	₹0	0	0	0	1	0	0

Recovered_Sheet1

READY | SCROLL LOCK

R 9.3.2 Social Audit Pending Issues Report





THANK YOU

Questions / Comments

NATIONAL SEMINAR ON SOCIAL AUDIT OF RURAL DEVELOPMENT PROGRAMMES

13th -14th November 2019, Vigyan Bhavan. New Delhi.

GROUP :1 **Strengthening SAUs, roll-out of social audit to other programmes**

Sr. No.	Area/Subject	Recommendations with modalities	Responsible agency	Completion Date
A.				
1	The SAU should be independent. What does this mean?	1. SAU is an independent body directly under the control/ supervision of Governing Body. 2. Powers and decision for (i) Sanction of Posts in SAU, (ii) Approval of Annual Budget, (iii) Delegation of financial power to the Director and should be the first signatory to the account (iv)	1. State government to notify the rules accordingly. 2. GB to	31st March 2020. Action taken to be submitted to MoRD before release of

		approval of social audit calendar, (v) approval of expenditure of SAU incurred, (vi) TA/DA, (vii) leave of SAU Resource Persons. 3. Independent means – no administrative, interference at any level of functioning from selection of VRPs to functioning on EC.	pass the Rules.	1st Tranche to the state.
2	The Auditing standards, AMC specify that implementation officials should not be involved in the selection of resource persons, should not supervise resource persons, should not be part of GB/EC. However, this is not happening in many SAUs today. Does the involvement of	At State Level the existing instruction of the MoRD may be followed. At the District Level the DPC/DC as the Chairman should be replaced by the Director, SAU. (Amend the AMC and Ministry Notification) Selection Process should be as per the decision of the GB.	SAU & State Governme nt	31.03.2020

	implementation officials weaken the social audit unit? If yes, how? How can this be avoided? .			
3	How should the GB/EC be structured? How to ensure that the GB/EC meets often?	As per the MoRD previous instructions and as per the Auditing Standards, ie, Chief Secretary, CSO representatives, member from the Finance Department, PAG. GB to meet at least twice a year EC to meet quarterly Inactive GB members to be dropped Role of the GB : New positions, qualification, selection process New / Alternative funding sources to be identified Innovations regarding conduct of Social	SAU	31.03.2020

		Audit and new areas of audit		
4	In many states, the Chief Secretary is the chairperson of the GB? As the CS is a very busy person, s/he is not able to give time for GB meetings and hence the meetings do not happen in many places? Is it a good idea to have the CS heading the GB? Ideally, who should head it?.	GB should be chaired by CS/ACS/Development Commissioners/Retd IAS/Lokayukta/RTI Commissioner /PAG	SAU & State Governme nt	31.03.2020
5	Some states have an Executive Committee that makes decisions relating to implementation of the plan approved by the Governing Body. Is this a good idea or is it better for	Wherever there is an EC it should be for operational purposes and subset of the GB with no members of the Implementing Agency/Agencies.	SAU	31.03.2020

	just the Governing Body to meet 4 times in a year?			
6	What powers should the GB/EC have? Should it have the power to sanction new positions for the SAU?	GB as per the Auditing Standards EC to execute orders of the GB	SAU & State Governme nt	31.03.2020
7	How to ensure that the SAU has adequate personnel?	Director will make an assessment and place the requirement before the GB for sanction. SAU should have a core staff which is relatively more permanent with 3-5 years contract especially at the level of the State level/SRP/DRP Requisite number of the BRP/VRP may be empanelled/recruited on contract as per need. Honorarium of all the SAU staff should be revised. (The SAU RPs at different level SRP, DRP,BRP,VRP) are to be equated	SAU & MoRD	31.03.2020

		posts in State/Central Government and their minimum basic shall be fixed as consolidated pay without allowance has to have proper status in interaction.		
8	How to select a Director who will be independent?	Selection Panel as per MoRD instructions i.e C.S, Implementing Agency, CSOs. Government servant who is still in service preferably should not be appointed as Director.	SAU & State Governme nt	31.03.2020
9	What powers should the Director have? Who should s/he report to for operational decisions?	As approved and delegated by the GB (Administrative and Financial Powers to ensure day to day functions). Director reports to the chairperson of the GB.	SAU & State Governme nt	31.03.2020
1 0	How to create a supportive climate for social audit in the state?	Sensitization Meetings with stakeholders at all levels (Joint Meetings) Notifying SA standards and all process related matters	MoRD, SAU	31.03.2020

		Protocols for Jansunwai rulings Standardize Process for ATR and follow up through periodic reviews at district/division levels		
11	What infrastructure is required? For the state office? Should SAU have district and block offices?	Needed, provided fund is available. Office at state, division/district level. SAU Director to decide on field necessities.	SAU	31.03.2020
12	What support is required from implementation agencies? (Giving records on time, attending gram sabha and public hearing, taking prompt action on findings and informing SAU etc.)	GB/State Government should notify.	State Governme nt/SAU	31.03.2020
13	What support is required from state government? (Notification of rules for giving records on time and	State Government to issue instructions/rules for penalty to defaulters. Security arrangement will be assessed and	State Governme nt	31.03.2020

	penalties for not doing so, specification of penalties for different irregularities, funds for maintenance and administrative expenses, regular review of findings and action taken reports etc.)	arranged by the State Government at the request of the SAU.		
14	What support is required from MoRD?	MTR should include more specific questions regarding state responsibility in strengthening SAU and in SA Process. Joint Exposure Visits for both the SAU and the Implementing Agency. Single Window System for SAU at the MoRD level. SA Cell at the MoRD is necessary for all schemes to deal with process, funds and MIS. Training on MIS, Geo Tagging and Mapping, SECURE to SAU	MoRD & SAU	31.03.2020

		Release of fund to SAUs Fund may be increased to 1 %. Penal interest on State Government for delay in releasing fund sanctioned by MoRD to SAU to be enforced.		
15	How to collaborate with CSOs, PAG, Local Fund Audit, Ombudsmen and other stakeholders?	Local NGOs/CBOs/SHGs may be engaged during social audits.	SAU , State Governme nt	
16	How should the social audit of other programmes be rolled out? 1) Capacity Building requirements 2) Personnel Requirements 3) Funding requirements 4) Timeline and scale 5) Roll-out process	1) Capacity Building requirements can be met through NIRD/SIRD/SAU. 2) Personnel Requirements – Ministry should issue guidelines for dedicated staff/GB will take a decision on number of personnel. 3), 4 & 5) Funding requirements : Ministry should release the fund the first tranche within April 2020 provided that the SAU has been strengthened in all aspects by then	MoRD, NIRD,SA U	

	details	(independence,personnel, rules)		
17	**Quality Control**			
i.	What should the code of conduct be?	Every SAU should have a written code of conduct /part of the HR Policy. Should have some non-negotiable regarding process, ethics and behaviour.	SAU	31.03.2020
ii.	How to ensure that there are no violations of code of conduct among the resource persons?	Discharge from service as and when their performance is not satisfactory. On field and timely monitoring, test audits and special audits and grievance redressal body.	SAU	
iii.	How to ensure that there is no collusion?		SAU	
iv.	Test Audits – How many or what % of GPs to be covered? Who should do this, what action to be taken based on test audits?	0.5% - 5% may be test check by State Level SAU staff.	SAU	

v.	How should the evaluation of social audit reports be done?	Through MIS Surprise Visit by State Officials of the SAU Comparative Study of the social audit reports conducted in random selected GPs like low performing GPs, High performnning GPs, social audit GPs, non social audit GPs and conducting the test audits by the SAU and the MoRD and NIRD	SAU	
vi.	What are some internal monitoring processes / tools? .	MIS Field Visits Monitoring of conduct of social audits, preparation and submission of reports, uploading of reports. Workshop with SAU and the Stakeholders/public representatives.	SAU	
18	SAU should be fully transparent and accountable. It should do	Website of the SAU should be more user friendly.	SAU	

	the following mandatorily. What support and resources does it require to fulfill these?			
i.	Independent Website should be created	Every SAU should have independent website	SAU	31.03.2020
ii.	Compliance with Section 4 of RTI – GB/EC meeting minutes, annual reports, audited financial statements, audit calendar, social audit reports, annual plan, annual budget, details related to procurement & hiring should all be publicly available	All information relating to the activities of the SAU should be hosted in the website and up dated from time to time.	SAU	
iii.	Reporting requirements – SAU should send periodic reports to PAG, state	MoRD may come up with standard formats for reporting. Every SAU should prepare annual reports	MoRD, SAU	31.03.2020

	government, MoRD, SEGC. It should prepare an annual report & summary reports detailing commonly seen irregularities and recommendations.	regularly. Copy of the Annual Report be forwarded to MoRD, PAG, Implementing Agency/State Government once placed in the State Assembly.		
iv.	It should have transparent procurement & hiring policies	Every SAU should follow the State Government Procurement Policy/decided by the GB	SAU	31.03.2020
v.	It should have a grievance redressal mechanism	Every SAU should establish grievance redressal mechanism	SAU	31.03.2020
vi.	It should have a mechanism to receive and process complaints against SAU personnel.	Every SAU should have a mechanism to receive and process complaints against SAU personnel	SAU	31.03.2020
vii.	It should get periodic external evaluation done.	Yes by the MoRD officials or reputed institutions like NIRD/SIRD/IRMA/TISS/Local Academic	MoRD SAU	

		Institution.		
18	The MGNREG Audit of Scheme Rules says that SEGC should monitor the findings and action taken report and submit a report to the state legislature. But this is not happening in many states. Why? Is the SEGC not active or does the SAU not preparing an annual report? How to ensure that this happens?	Ministry should issue instruction to State Government that SEGC meeting should be held at least once in a year for review of the Annual Report,etc.	MoRD , State Governme nt.	31.03.2020

GROUP-II

Human Resources Management
Financial Management
Concurrent Audit, IEC

Gujarat, Himachal Pradesh, Madhya Pradesh,
Rajasthan, Telangana, Tripura, West Bengal

HUMAN RESOURCE MANAGEMENT

Recruitment, Selection & Extension of Services

Issue - Categorization of Manpower

- Suggestion – Clear categorization into Field Roles, Managerial Roles, Back-end/ Support Roles
- Suggestive Number of Persons Level wise –
  - *VRP - 3 to 10 per Panchayat*
  - *BRP - 1 BRP per 10 - 15 GP*
  - *DRP – 1 DRP per 3 to 5 Block*
  - *Its desirable to have a director who has has relevant experience with rural development / Social audit/ Peoples mobilization skills*
- SRP /SA Experts - Function – HR & Admin, MIS, Process & Monitoring, Capacity Building, Documentation, Social Development,
- Finance Manager – Senior Officer belonging to Govt. Officer (State Service)

Recruitment, Selection & Extension of Services

Issue – Tenure

- Suggestion – 3 Yrs. Initial contract of FTE extendable each year based on Performance and Availability of Funds
- Annual Empanelment renewable every year based on Assessment of Empanelled Resource persons on State-specific or scheme specific criteria

Remuneration and Benefits of Resource persons

- Pay Fixation across all positions in the SAU should be done keeping in mind minimum wages for the Empanelled Staff and for FTEs state precedents should be explored and decisions regarding the same should rest with the respective Governing Bodies of the SAU

- Suggestion of Revision of Payments as per-
  - *Incentive based on Annual Performance assessment at all Levels*
  - *Annual Increment based on the price rise Index.*

Remuneration and Benefits of Resource persons

- Welfare Measures for Fixed Tenure Employees as well Empanelled Resource persons (with limited criteria of eligibility):

1. Social security like Provident Fund, Employees Pension Fund, ESIC, Widow Pension , Old-Age pension (the latter two can be routed through private providers if investment cannot be made by the Employer Organisation)
2. Health Insurance and Medical Benefits
3. Death and Disability benefit
4. Maternity Benefits
5. Gratuity
6. Educational Assistance for Children

- In case organization is not in a position to invest in the above benefits, organizational effort can be made towards integration with already existing programs in integration with the respective Labor Welfare Fund Act in the State

HR Processes

- Organogram to be mandatory proactive disclosure
- Names, Designations, Email ID to be proactive disclosure on Website
- HR Process Manual and Employee Handbook to be drafted and published on website mandatorily. Revision of both to be done annually
- Job Descriptions of all Resource Persons and other officials at all levels should be proactive disclosure
- Work Responsibilities of all Auditee Institutions and concerned office-bearers should also be published and notified.
- Stipendary Internship should be included in the Audit Process

HR Processes

- **Inter-state exchange of Social Audit Teams and sharing of Best Practices on regular basis**
- International Exchange of Best Practices and Reporting thereof
- Bi-annual Report of Liaisoning and Coordination with Educational Institutions on Inclusion of Social Audit Literature/ Courses in their Syllabus
- Centrally designed module of HRM Software to be designed by NIC with the help of a Task Force with representation for States who can volunteer
- Annual Skill Inventory to be submitted by each State. Paper presentation on particulars of the Inventory can be prepared
- Employee Engagement measures viz. Annual Events, Felicitations to be included in List of Admissible Expenditure.

Capacity Building

- Refresher Training for BRP & DRP twice in a year

a. Technical
b. Evidence Collection
c. Report Writing
d. MIS
e. Program/New Circulars
f. Motivational
g. MOOC (Massive open online course)course on Social Audit
h. App-based learning on Social audit

Capacity Building

- Exchange visits – It will help us to improve the Inter Skills

a. Inter-district
b. Zonal Level
c. State Level (Annual exchange programme)
d. Country Level

- MoRD to continue support one-month Training TISS Certification but need to focus on Field Practicum, evidence collection, Report Writing, Technical Skills and MIS

- Training on Para/Report preparation like C&AG by AG team. (Responsibility – MoRD / NIRD)

FINANCIAL MANAGEMENT

Financial Independence from Implementing Agency

- Financial independence of SAU can be ensured only if the GB frames financial rules empowering the Director to be able to do day-to-day financial transactions
- Robust Accounting System-Framing of Financial Rules
- Services of Senior Accounts Officer from State Treasuries & Accounts Department (Possibility to be explored)
- Monitoring Mechanisms- AG Audit , CA Audit
- Trainings on Accounting Procedures and develop an Accounts Manual

Accounts Management

- One AO on deputation from Govt.
- Minimum 3 Account Assistants, at least one Account Assistant with Knowledge of Tally
- Trainings on Accounting Procedures (emphasis on MoRD and State accounting procedures)

Mode , Time of Release and Sufficiency of Funds

- Transfer of Funds directly into Director, SAU's Account or release with the MGNREGS funds to State Dept. by clearly indicating the funds for Social audit.
- Release of 1st Tranche in the month of April/First week of May after submission of Provisional UC and 2nd in the month of October after submission of audited UC.
- Increase of 0.5% to 1%, to all **states**

Problems Faced by SAUs in submission of UC, Providing Clarification for release of next instalment

- Clear instructions on documents to be submitted along with the UC
- One nodal officer/contact person in MGNREGA/IFD wing of MoRD for financial coordination with SAUs
- **Inadmissible expenditure**
- Among the 7-9 items, should permit certain items indicating limits

Audit of Multiple Schemes and submission of UC

- A wing of Social Audit should be established in MoRD (MoRD to decide the positioning), all the funds related to Social Audit should be released through the wing to the SAUs.
- In a single order of release, the funds for each Scheme may be specified .
- Single UC indicating the Fund utilization for audit of all schemes will be submitted

Funds required for Audit of Multiple Schemes

- Can be decided through pilot audits- Depending on the scale of audit
- A minimum of 1 % is to be earmarked for social audit. As annual hike in all parameters of expenditure such as honorarium/resource fee, TA/DA etc., is a must.

Facilitate Audits in Cost-Effective Manner

- Annual Action Plan for GPs, duly taking account all the schemes to be audited in that GP.
- Same team will audit all the Schemes in a single visit, Gram Sabha will be common.
- Payments through EFMS.
- Plan HR requirements for auditing multiple schemes simultaneously
- Head wise expenditure for field level SA at Gram Panchayat may be indicated (Minimum and Maximum limits may be indicated)
- Tab based social audits can be explored

Concurrent Audit

VMC

- 07-09 members,
- One VMC in one GP.
- GPs having more than 05 wards may have more than one VMC
- 05 MGNREGA labours compulsorily out of which 03 should be women (at least one woman should be from SC/ST category and one from deprived family as per SECC)
- SHG/VO members can also be identified as VMC provided they are not part of implementing agency in anyway.
- Other members can be taken from villagers/senior citizens/retired persons etc.
- To be selected in social audit gramsabha

VMC –Capacity building, Payment

- 01 Or 02 days orientation by SAU (by VRP/BRPs)
- As per training module designed by NIRD&PR
- Max. 04 days in a month payment as per unskilled MGNREA labour rate. Block Office will pay to VMC (As per AMC once a week and 4 times in a month)

Role of SAU in Concurrent Audit

- SAU will identify VRPs & train them
- SAU will present list of VRPs to Gram Sabha to assist in identification and training of VMC
- VRPs will find out on going works from the list of works made available to them. VRPs with the help of Block team will conduct concurrent audit during next working days visiting the worksites with VMC members. Issues raised during SA may also be discussed and see whether issues have been rectified or not.

IEC

- Through conventional methods
- Rally
- Wall Painting in Public places
- Group Discussion
- Poster
- Banners
- Desk board at GP office

Fund for IEC

- Apart from .0.5 Percent extra fund needed for IEC especially for States whose 0.5 % is not sufficient

THANK YOU

GROUP 3

- SA Processes
- MIS

Jharkhand, Sikkim, Bihar, Haryana, Uttar Pradesh Assam, Manipur

PRE-REQUISITES

Documents for Social Audit - State should issue rules saying that documents for social audit should be submitted within 15 days of start of audit and specify penalties for not doing so **(State, 1st April 2020)**

Advisory on Action – State government should prepare advisory on what action needs to be taken for different irregularities **(State, 1st December 2020)**

Public Hearings and ATR – State should facilitate hearings at multiple levels and specify the composition of jury members

ATR Review Committee – State should specify the protocol and committee for review the action taken reports **(State, 30th March 2020)**

Attendance by Implementation officials and DPC representative in the Gram Sabha should be mandated by the state government **(State)**

PLANNING

- Audit need to be conducted once in year **(Centre, 31st March 2020)**

VRPs

- should be empanelled and should not be nominated by implementing agency **(State)**
- Payment to VRPs and recording of their attendance should not be done by implementing agency
- Size of team and number of days should not be the same for all panchayats; it should be based on expenditure, number of workers, number of hamlets etc and not be the same GPs
- **Safe Environment:** Entry Point Meeting, Prior Information to Police

IEC

Awareness for GS meeting (State)

- Pamphlets, poster, wall painting
- Advertisement in local news paper
- FM radio, Auto Advert., TV adv.
- Mass sms, social media, whatsapp group

SOCIAL AUDIT FIELD WORK

- It's preferable that the entire Social Audit Team stay within Panchayat
- SA team shall verify wages paid and works done during the audit period
- Grievances, Work applications, Job Card Applications will be collected by the Social Audit Team and receipts will be given by the SAU team.
- Social Audit Team shall look at whether the most vulnerable and poor people in the village have benefitted from the scheme
- SA Team may collect information about critical works that need to be taken in the GP and present it in the gram sabha

GRAM SABHA

- Video recording to be done preferably by the VRP with equipment and training to be provided by SAU
- VMCs may be selected during social audit gram sabha
- SAU may support the VMC members through capacity building and guidance

Report:

Hard copy of report will be shared with GPs, BDO

Gram Sabha reports should be available in the public domain

- 10 to 15 points abstract and analytical report to DPC and State

MIS

- Refresher training course for resource persons at quarterly basis.
- Detailed manual on use of MIS with **add/change modules** should be shared
- Any changes or updation should be informed before implementation.
- Offline data entry should be provided for SA MIS entries, to reduce wastage of time and resources due to frequent server errors.
- Specific error message should be displayed for specific issue while data entry in MIS.

MIS-CONTI..

- Under VRP registration number of days worked should be added in MIS.
- Quick resolution of bugs/issues shared on whatsapp group/email/letters
- For every issue option for uploading, supporting document needs to be added in MIS.
- Mobile based application is required for data entry for reporting at the field/site.
- Data entered at BRP level should be validated at DRP level before freezing.

MIS-CONTI..

- SECC list to be provided in MIS
- Checking Processes: This should be incorporated as a parameter for social audit and should be part of questionnaire ,this has to be incorporated in GP check list IN Social audit MIS

Thank you

Group 4
Follow-up Action

Tamil Nadu, Chhattisgarh, Odisha, Kerala, Punjab, Mizoram, J&K

National Seminar on Social Audit of Rural Development Programmes

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
1	Jan Sunwai: a. Conduct b. Structure c. Time-line	a. Jan Sunwai to be conducted by a panel, comprising of representatives of govt., PRI representatives & Civil Society, etc. b. Regular conduct of public hearing at GP/ Block/ District/ State level	At Block & District level, a panel constituted by the DPC in consultation with the SAU; panel at Block & District level will be different.	Block level - Once in a month District level- once in 6 month State Level- once a year

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
2	Non submission of documents for social audit	a. SAU should make a separate report of GPs which could not be audited because of non-submission of necessary documents. Specific recommendations on the conduct of the officials shall be submitted. b. SAU shall communicate this report to the BDO and DPC. c. The SAU personnel to submit a receipt when original documents are produced.	Reporting and submission of receipt - SAU Follow-up action- BDO/ DPC/ Competent Authority of Line Departments	Submission of receipt- immediate Reporting- Within 3 Days from the scheduled date of Social Audit Follow-up (BDO/ DPC/ Line Department) – Within 7 Days of submission of report by SAU

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
3	Block/ District/ State level hearing	a. Schedule of public hearing at each level should be part of the annual calendar	SAU in consultation with BDO/ DPC	During the first
4	Vigilance Cells	a. An advisory should be issued with inputs from Andhra Pradesh and Telangana. b. Vigilance Cells should be included in PRC and MTR meetings.	MoRD to share an advisory on constituting Vigilance Cellsfor the States State Govt. – Issue detailed guidelines	MoRD- 1 months State Govt. – 3 months
5	Periodic Review by Senior Officials	Annual review by Chief Secretary. Review in MTR and PRC meetings	ACS/ Pr. Secretary MoRD	Quarterly

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
6	Grievance Redress	a. While conducting SA, the SAU shall also create awareness and redress information related grievances on the field itself. b. All grievance to be consolidated and submitted at the appropriate level. c. If no action is taken at this level then it should be timely escalated.	Consolidation and Concurrent redress- SAU Responsible Action – BDO/ DPC Escalation to – Commissioner	SAU- concurrent with maximum of 3 days BDO/ DPC- 15 Days

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
7	Operationalize Section 25 of the Act	a. It is mandatory and should be invoked. It is non-negotiable.		
8	SAU Periodic summary reports	Periodic summary reports should be submitted	SAU	Every 6 months
9	SAU ensuring actions on social audit findings.	a. State Govt. to ensure compliance of Audit of Scheme Rules, 2011 and Auditing Standards. b. State Govt. to ensure regular monitoring and reporting of the action taken to SAU. c. Training of all implementation officials for using MIS on timely upload on the MIS	Compliance - State Govt. Training- MoRD/ State Govt.	a. Compliance should be immediate; actions should be completed in maximum of 1 month.

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
10	Ensuring corrective action against the reported issues of the social audit	The practice of setting up of an enquiry committee on social audit issues may be reviewed. (The findings of social audit is extensive and documented after a due process of approval from the Gram Sabha. Setting up of an enquiry committee dilutes the whole process of social audit.)	MoRD- to circulate among all the States/ UT State Govt. - Review	MoRD- 1 month State Govt. – 3 months

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
11	Recovery of misappropriated amount	a. A separate account to be maintained at the State level. b. Use of recovered amount should be managed by the State Govt./ Central Govt.	a. State Govt. b. State Govt.	
12	SAU's involvement in SEGC	Director, Social Audit Unit should be permanent special invitee to the SEGC.	State Govt./ UT	1 month
13	Escalation/ Closure on actions of a reported issue	The next step should be evidence based. Appropriate action can be taken only on the basis of the proof submitted.	SAU	

Sr. No	Area/Subject	Recommendations & modalities	Responsible Agency	Completion Date
14	A committee to review all action taken report	No committee is required. Instead, SAU should report back on ATRs to Gram Sabha.	SAU	During Gram Sabha
15	Management of older records	State Govt. to facilitate digitization of old records.	State Govt.	3 months

NIRDPR

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