

Social Audit Manual





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Chapter I

SOCIAL AUDIT

I. Social Audit

Social Audit is an audit that is conducted jointly by the Government and the people, especially by those people who are affected by, or are the intended beneficiaries of, the scheme being audited. To put it in a simpler way, social audit can be described as verification of the implementation of a programme/ scheme and its results by the community with the active involvement of the primary stakeholders. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise, and reading out the findings of the verification exercise aloud in a public platform. The social audit process goes beyond accounting for the money that has been spent to examine whether the money was spent properly and has made a difference to people's lives. The aim is effective implementation and control of irregularities.

Social Audits are a continuous process of public vigilance

A social audit ensures that MGNREGA is designed and implemented in a manner that is most suitable to the local conditions and reflects the priorities and preferences of the people affected by the Act. This is because, through social audits, officials receive feedback from the beneficiaries on how the programme is running on field which can be used to implement the programme better.



A social audit is conducted by the Gram Sabha of the Panchayat, with the help and support of resource persons identified by the State Social Audit Unit at the State, District and Village level to facilitate the social audit. The resource persons collate records, verify the records with the people through household verifications, record their grievances, visit worksites, organise information in an easily understandable manner and prepare a social audit report based on their findings to be read out to the gram sabha. The gram sabha will deliberate on the findings and the implementing agencies have to respond to the report presented in the gram sabha.



Facilitates social audit

I. Major objectives of a Social Audit:

- Promote transparency and accountability in the implementation of a programme
- Inform and educate people about their rights and entitlements under the Law in course of conducting social audits
- Provide a collective platform such as a social audit Gram Sabha, for people to express their needs and grievances
- Promote people's participation in all stages of the implementation
- Strengthen participation in Gram Sabha, make it an inclusive and participatory institution and make it a platform for positive collective action through social audits
- Improve the capacity of local stake-holders who are participants in the social audit

- e) Strengthen the scheme by deterring corruption and improving implementation
- f) Democratize decision making by providing a platform for implementation authorities to be accountable to beneficiaries
- g) Controlling leakages in implementation of the programme
- h) Detecting malfunctioning in the implementation in the presence of people and promoting corrective action
- k) Strengthening local governance
- m) Providing a platform for systematic feedback to improve the programme
- n) Complement formal audit processes

Most importantly, social audits enable collective access to information.

Film to watch:

Right to Information and Corruption, Mazdoor Kisan Shakti Sangathan [41 minutes]
Available online here:
[https:// www.youtube.com/watch?v=nBjRZEZeq48](https://www.youtube.com/watch?v=nBjRZEZeq48)

II. Five Fundamentals of a Social Audit under MGNREGA:

The purpose of a social audit is to ensure the accountability of the implementing authorities to the public they are supposed to serve.

Film to watch:

Right to Information and Corruption, Mazdoor Kisan Shakti Sangathan [41 minutes] Available online here:
[https:// www.youtube.com/watch?v=nBjRZEZeq48](https://www.youtube.com/watch?v=nBjRZEZeq48)

1. A social audit is conducted by stakeholders of the programme. However, social audits in a Gram Panchayat are facilitated by stakeholders who are not residents of the same Gram Panchayat.
 2. Resource Persons who facilitate the conduct of social audits in a Gram Panchayat must be trained in reading and understanding of all records relevant to MGNREGA.
 3. The Administration must ensure the provision of a copy of all records to the resource persons prior to the social audit.
 4. The social audit must involve a 100% verification of all households, work sites and payments made in the Gram Panchayat.
 5. The Resource Persons facilitating the social audit must prepare a Social Audit Report that is read out in the Gram Sabha.
- III. The following are the basic principles of a social audit under MGNREGA:**
- a) Resource Persons responsible for facilitating social audits need to have access to the complete information prior to social audit, to assimilate and verify the information provided to them by the administration.
 - b) A social audit gram sabha and public hearing should mandatorily have officials to be present and answer queries raised.
 - c) Outcomes of a social audit must have legally sanctioned outcomes, and State Governments should enact specific rules for this.
 - d) Social audits must be conducted in every Gram Panchayat once every 6 months.
 - e) Social audit Gram Sabha must be presided by an authority other than from the implementing agency. Therefore, the Sarpanch cannot preside over the social audit gram sabha.
 - f) The quorum of a gram sabha as defined in the State Panchayati Raj Act will apply to the social audit gram sabha too.
 - g) The social audit public Gram Sabha and the social audit public hearing should be open for all members of the public to participate. This includes, people from the press,

Civil Society Organizations, elected representatives, SHG members, Bharat Nirman Volunteers amongst others.

- h) The Resource Persons should present all recorded information to the Gram Sabha orally.
- i) Social Audits must include the exercise of officials (Independent Observers) taking and announcing a decision on each deviation presented which is also recorded in the social audit public forum resolution.
- j) A social audit is incomplete unless there is time bound follow up and feedback on the grievances identified in the process of a social audit.
- k) A social audit is a joint exercise between Government and Citizens. It is the responsibility of the Gram Sabha to conduct a social audit with the help of the social audit facilitators. But acting on the grievances identified during a social audit within a fixed time period is the sole responsibility of the State Government.



Support should be taken from CSOs of the area to conduct trainings and hold workshops to review the progress being made on social audits. CSOs must also be actively involved in creating awareness on the importance of participating in social audits within the community.

IV. Synergy with the C&AG

Under the MGNREGA, Section 17(1) of the MGNREGA, 2005 articulates the mandate of the Gram Sabha to conduct social audits as follows:

“The Gram Sabha shall monitor the execution of works within the Gram Panchayat.

(2) The Gram Sabha shall conduct regular social audits of all the projects under the Scheme taken up within the Gram Panchayat.

(3) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit.”

The Government of India, in consultation with the Comptroller and Auditor General (C&AG) has framed a set of rules and regulations titled the ‘Audit of Scheme Rules, 2011, under the sub-section (1) of Section 24 of the MGNREGA,



- l) Civil society organizations should be an important part of the social audit. They should participate in the social audit gram sabha and social audit public hearings.

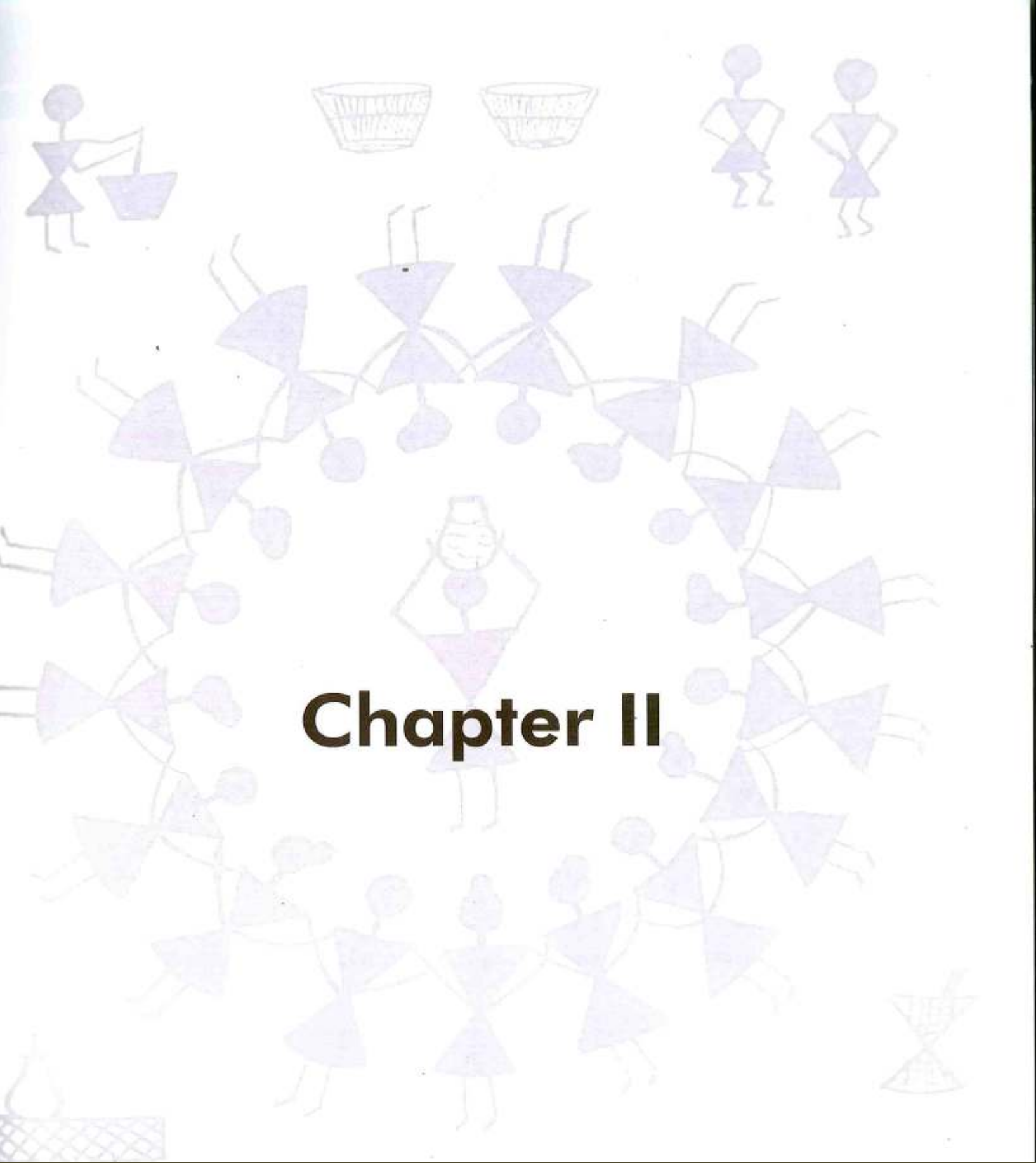
2005 for guiding the process by which social audits should be conducted. The following are the broad provisions that need to be complied with by State Governments implementing MGNREGA to comply with the Audit of Scheme Rules, 2011:

- a) Conduct social audit of the works taken up under the Act in every Gram Panchayat at least once in 6 months
- b) Identify or establish an independent organization (Social Audit Unit) to facilitate the conduct of social audits by the Gram Sabha
- c) Identify, train and deploy resource persons at the village, Block, District and State level to facilitate conduct of social audits
- d) Ensure that the social audit shall be independent of any process undertaken by the implementing agency of MGNREGA and ensure that the latter at no point "interfere with the conduct of social audit"
- e) Provide all the records mentioned in the Rules to the social audit teams 15 days prior to the conduct of social audit
- f) Ensure that the social audit is done on the basis of 100% verification of all job card holders and worksites
- g) Submit a summary of the findings of social audits conducted to the C&AG
- h) Ensure that follow up action is taken on the findings of the social audit

Social Audits must be seen as a part of a social accountability bundle of measures which include- participatory planning, community based monitoring, budget tracking, mandated pro-active disclosures, citizens charters and time bound and decentralized grievance redress

Therefore, social audits serve as an important mechanism of complementing formal audits conducted by the C&AG by supplementing the latter with feedback relating to the implementation of the programme from field.





Chapter II

**List of documents to be
furnished to Social Audit Teams**



II. List of documents to be furnished to Social Audit Teams

The following are the records that need to be pro-active shared by the Administration to the Social Audit Teams 15 days prior to the social audit.

Non provision of records/incomplete provision of records/delay in provision of records is

considered as a violation of MGNREGA and the DPC is to impose disciplinary action against the Programme Officer/any other officer made responsible by the State Government for the provision of records, in compliance with Section 25 of the MGNREGA.

Name of Record	Contents	Level at which record is maintained
Job Card	Days worked and wages earned by the individual MGNREGS Worker	MGNREGS Worker
Nominal Muster Rolls (NMRs) / E Muster Rolls	Work Name, Administrative Sanction Number, Muster Roll Number, Period of Work, Worker Job Card Number, Worker Attendance, Signature of workers and Sanctioned Amount	Project Implementing Agency (PIA) and Programme Office, Block
Muster Roll Receipt Register	This register will contain details of Muster Rolls received from the Block office	GP
Muster Roll Receipt Register for other implementing authorities	This Register provides date-wise information on receipt of Muster Roll and the works for which it is issued for all non GP PIAs	At the GP Level
Muster Roll Issue Register	Details about total Muster Rolls issued by the Block to different PIAs & GPs	Programme Office, Block
Job Card Application Register	This Register will contain the name of the applicant, date of receipt of application and the details of job cards issued	GP and PO
Job Card Receipt Register	Will contain details about Job Cards received from the Block Office	GP
Job Card Issue Register	Details about total Job Cards issued by the Block to Gps	Programme Office, Block

Name of Record	Contents	Level at which record is maintained
Employment Register	This register will contain information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker.	Panchayat Secretary, GP and PO, Block
Gram Sabha Meeting Minutes Register	Prioritized list of works approved by the Gram Sabha	GP
Shelf of Works	Prioritized & Approved list of works that are to be taken up	GP
Works Register	This Register contains details of each work such as serial number, name and address of PIA, date on which work was started, its cost, location, completion date, expenditure incurred, date on which completion certificate was issued.	Panchayat Secretary, GP and PO, Block
Assets Register	This Register contains details of the asset, its cost, location, current status, benefits derivable and the details of works	Panchayat Secretary, GP and PO, Block
Complaint Register	This Register contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint, response of complainant on Action Taken Report (ATR), and the date of final disposal.	Panchayat Secretary, GP Programme Office, Block DPC District
Tender/Contract Register	This register will contain information on details of tender advertised by Gram Panchayat/Block/District	Panchayat Secretary, GP Programme Office, Block DPC, District
Material Procurement Register	Information on details of material procured.	Panchayat Secretary, GP Programme Office, Block DPC, District

CHAPTER II

Name of Record	Contents	Level at which record is maintained
Voucher Folder	This folder contains details of all vouchers kept in a serial number. These have to be linked up to the corresponding entries in the cash book.	Panchayat Secretary, GP Programme Office, Block DPC, District
Cash Book and Ledger	All payments and receipts	Panchayat Secretary, GP Programme Office, Block DPC, District
Stock register	This register contains details of all the receipts and issues of the stock items under MGNREGA.	Panchayat Secretary, GP Programme Secretary, GP Programme Office, Block DPC, District
Bank Reconciliation Statement Folder	This folder contains Bank reconciliation statements to reconcile the differences between the balances as per the bank column of the cash book and withdrawals/ receipts made from the dedicated MGNREGA bank account.	DPC
Monthly allotment and utilization certificate watch register	This Register contains date-wise information on allotment, expenditure, balance available with the implementing agency and the details regarding submission and pendency of Utilization Certificate.	Programme Office, Block
Administrative sanction	Every work should receive administrative sanction from the DPC before starting	PIA & Programme Office, Block
Work Estimate, Technical sanction	Every work should have a work estimate & technical sanction	PIA & Programme Office, Block
Gram Sabha Resolution	Only works that are approved and prioritized by the Gram Sabha should be started	Panchayat Secretary, GP Programme Office, Block

Name of Record	Contents	Level at which record is maintained
Work commencement order	Programme Officer should issue this at the start of a new work	PIA
Measurement Book	At the end of every work week, the technical assistant should measure the work done and record it in the M Book	Programme Office, Block
Wage List	List of people who worked in a particular week along with wages earned	PIA & Programme Office, Block
Work Completion Certificate	Document that certifies that the work is closed	PO
Audit Report	Audit Report of the GP as conducted by formal auditors	GP, Block Office
Labour Budget	Record of the number of approved person days under MGNREGA for every GP based on which funds are released from the Central Government to the State Government	GP, Block Office, District Office, State Office

It is crucial to note that all the above records are electronically available on the NREGA MIS which is updated on a real time basis.

More details on how to access the records are provided in Chapter XI.





Chapter III

SOCIAL AUDIT

III. Social Audit Unit

1. Setting up of the SAU

Every State has to set up a Social-Audit Unit (SAU) which shall be independent from the Department that is implementing MGNREGA in the State. The term independent from the Department means the following:

- a) The SAU must not be a Cell/Directorate/Unit within the Department of Rural Development/Panchayati Raj of the State
- b) The SAU must have a bank account of its own and should receive funds to the tune of 1% of the Administrative Fund under MGNREGA provided by the Central Government to the State
- c) The Director of the SAU should have full charge as Director, SAU and should not be a Government Officer involved in the implementation of MGNREGA in the State

The SAU shall have an independent staff structure comprising of:

- a) State Resource Persons and thematic experts
- b) District Resource Persons
- d) Village Resource Persons

I. The SAU shall be responsible for:

- Ensuring that a social audit is conducted in every Gram Panchayat twice a year
- Ensure that social audits are conducted as per the Audit of Scheme Rules, 2011
- Prepare a calendar at the beginning of the year which shall in advance lay out the sequence in which social audits will be conducted across all Gram Panchayats of

the State, while ensuring that every Gram Panchayat is audited twice a year

- Develop guidelines which shall regulate all activities of recruitment, conduct of social audit, capacity building and training, financing that shall be undertaken by the SAU
- Build partnerships with Civil Society Organizations, academics operational in the State to strengthen social audits
- Build mechanisms to review the quality of social audits being conducted across the State
- Liaise with the C&AG for strengthening the implementation of social audit in the State in partnership with the Audit Office
- Work with the Ombudsmans of the State
- Provide policy advice to the State Government on how to ensure time bound follow up on grievances and imposing effective punitive action

II. The following will be the roles and responsibilities of the Resource Persons of the Social Audit Unit:

1. Director, Social Audit Unit

- To be answerable to the Governing Body as per the norms of the Social Audit Society
- To manage the day to day functioning of the society
- Ensure that social audits undertaken by the SAU are in compliance with the Audit of Scheme Rules and in compliance with the calendar of social audits prepared by the SAU
- Design and development of all programmatic guidelines with respect to



recruitment, process of social audit, governance structure, capacity building and training etc for the smooth operation of the SAU

- To ensure that all policy level decisions related to the SAU are implemented
- Undertake all activities necessary to fulfil the objectives and vision of the Society
- Recruit staff, award consultancy contracts and incur necessary expenditures to manage the day to day functioning in compliance with SAU's own norms
- Convene Governing Body and Executive Committee Meetings at stipulated intervals, maintain all records, minutes and registers of the functioning of the SAU
- Anchor all interactions with and communication with the Department implementing the MGNREGA
- Ensure transparency in the functioning and expenditure of the SAU
- Take disciplinary action against staff for violation of rules as per contract rules

2) State Resource Persons and thematic experts

- Advise and assist the Director in day to day functioning of the SAU
- Advise the Director on policy direction and design issues in the conduct of social audit
- Liaison with CSOs in the States to ensure effective partnerships between SAU and CSOs
- Bring in grassroots experience in the design and development of social audit manuals, rules, guidelines and training manuals
- Guide and design the training plan for social audit in the State
- Conduct research and data analysis on the findings of social audit
- Develop mechanisms of outreach and communication
- To evaluate the social audit process and the resource persons in the State from time to time and give reports to the Director
- To build a strong working relationship of cooperation with credible civil society

organizations working on MGNREGA in the field so that their support, feedback, and inputs can be obtained on a continuous basis

3) District Resource Persons

- Participate in drawing up monthly schedule of social audits to be held in the District
- Responsible for identification and training of Village Resource Persons to help carry out social audits
- Mobilize wage seekers on MGNREGA and Social Audit
- Provide awareness and information regarding MGNREGA to workers and Panchayat officials
- Responsible for collecting all information from the Block Office and cross checking that the information is complete. Report any delay or shortcoming in provision of records and support of the Administration in conducting social audit, immediately to the SAU
- Ensure wall paintings as mandated in the Operational Guidelines are completed and updated in the GPs within their jurisdiction
- Responsible for coordinating the team assigned to him/her and conduct a free and fair social audit process at the Village/Block Level
- Responsible for ensuring that the Social Audit Report is written and related photo copies of evidence from given records and evidences are collected from the stakeholders by due process during the Social Audit
- Responsible for presenting the social audit reports in the public hearing without any dilution and state the facts as has been communicated by the stakeholders
- Responsible for final submission of the social audit report as well as decision taken formats to the administration as well as the SAU after the completion of the social audit
- Participate in and facilitate follow up appraisal meetings every fortnight on a regular basis along with the Village Resource Persons and mobilize workers to attend the review meetings held by PO

The actual conduct of social audit in the Gram Panchayat, as detailed in the subsequent chapters, will be undertaken by Village Resource Persons



Chapter IV

Pre Audit Process

IV. Pre Audit Process

1) Process of preparation of calendar of Social Audit

The first step that must be undertaken is to develop a calendar which will lay out the sequence and dates of social audit gram sabhas and social audit public hearings for all the GPs of the State. This must be prepared at the beginning of the year by the Director, SAU. It should be communicated to the State Government, who in turn must issue it to all the District Programme Coordinators in advance so that the schedule is followed.

This is mandated by Section 6(1) of the Audit of Scheme Rules which states the following:

“1) The Social Audit Unit shall, at the beginning of the year, frame an annual calendar to conduct at least one social audit in each Gram Panchayat every six months and a copy of the calendar shall be sent to all the District Program Coordinators for making necessary arrangements.”

It is to be noted that social audits must be conducted by the SAU in compliance with the

Social Audit Calendar. Any changes in the actual conduct of social audit viz a vis the social audit calendar approved, must be considered as a violation of the process and can take place only if it has been approved by the Director, SAU and Principal Secretary, Rural Development Department in advance.

It is the responsibility of the DPC to ensure that social audits are conducted as per schedule in the GPs and documents are provided to social audit teams in advance as mandated in the Audit of Scheme Rules, 2011

(3) Every District Program Coordinator or any official on his behalf, shall, -

(a) ensure that all records for conduct of social audit are furnished to the Social Audit Unit by implementing agencies through the Program Officer;

There should be a meeting organized by the DPC with the SAU staff, PO, MGNREGA functionaries where the SA Calendar gets finalized and the roles and responsibilities of all stakeholders is explained in detail.

Example of a Social Audit Calendar (Sikkim SAU)

Final Social Audit Calendar for Financial year 2014-15												
SOCIAL AUDIT CALENDER EAST DISTRICT												
Sl No	Pair	Name of Gram Panchayat	Name of Gram Vikash Kendra (BLOCK)	Kick-Off meeting at DPC Office	Documents verification at GPK(Gram Prachasan Kendra)	Door to Door interaction & Field visit	Report Compilation & preparation for Jan Sunwai	Jan Sunwai / Social Audit Gram Sabha at GPK	Exit Conference	Report preparation and submission	MIS uploading	
				1	2	3	4	5	6	8	9	10
1	P 1	Pakyong	Pakyong		26-May-14	27-May-14	28-May-14	29-May-14	30-May-14	03-Jun-14	1-3/Jul-14	Sept 11 to 30-2014
2		Riva Machong	Parakha		26-May-14	27-May-14	28-May-14	29-May-14	30-May-14			
3	P 2	Bering Tareythang	Rhenock		06-Jun-14	07-Jun-14	08-Jun-14	09-Jun-14	10-Jun-14		14-18/Jul-14	
4		Dalapchand	Regu		06-Jun-14	07-Jun-14	08-Jun-14	09-Jun-14	10-Jun-14			
5	P 3	Regu	Regu		06-Jun-14	07-Jun-14	08-Jun-14	09-Jun-14	11-Jun-14			
6		Rolep Lamaten	Regu		06-Jun-14	07-Jun-14	08-Jun-14	09-Jun-14	12-Jun-14			
7	P 4	Lingtam Phudamchen	Regu		19-Jun-14	20-Jun-14	21-Jun-14	22-Jun-14	23-Jun-14	30-Jun-14		
8		Premalukha	Regu		19-Jun-14	20-Jun-14	21-Jun-14	22-Jun-14	24-Jun-14			
9	P 5	Taza	Rhenock		19-Jun-14	20-Jun-14	21-Jun-14	22-Jun-14	24-Jun-14		27-30/Jul-14	
10		Amba	Pakyong	06-May-14	19-Jun-14	20-Jun-14	21-Jun-14	22-Jun-14	25-Jun-14			
11	P 6	Samdong Kambal	Rakdong Tintake		07-Jul-14	08-Jul-14	09-Jul-14	10-Jul-14	11-Jul-14		15-19/Jul-14	
12		Dung Dong Thasa	Khamdong		07-Jul-14	08-Jul-14	09-Jul-14	10-Jul-14	11-Jul-14			
13	P 7	West Pandem	Duga		07-Jul-14	08-Jul-14	09-Jul-14	10-Jul-14	12-Jul-14			
14		Rakdong Tintake	Rakdong Tintake		07-Jul-14	08-Jul-14	09-Jul-14	10-Jul-14	12-Jul-14			
15	P 8	PatukSingbel	Rakdong Tintake		21-Jul-14	22-Jul-14	23-Jul-14	24-Jul-14	25-Jul-14		28-Jul to 5-Aug-14	
16		Central Pandem	Duga		21-Jul-14	22-Jul-14	23-Jul-14	24-Jul-14	25-Jul-14			
17	P 9	Rawtey Rountek	Ranba		21-Jul-14	22-Jul-14	23-Jul-14	24-Jul-14	26-Jul-14			

2. Identification of VRPs

VRPs should satisfy the following criterion

- a) Should be above 18 years old
- b) Should be semi-literate/literate
- c) Should have worked in MGNREGS or have family members who have worked under MGNREGS
- d) Should not be related to PRI representatives, mates and other officials of implementing agencies
- e) Should preferably be women and/or belonging to the SC/ST community

Youth from rural groups like Watershed Management Committees, Village School Committees, SHGs, Community Based Organisations, Nehru Yuva Kendra and Bharat Nirman Volunteers may be given preference.

As per the Audit of Scheme Rules the VRPs identified for facilitating social audits in a GP should not be a resident of the same GP

"Section 5(4) The resource persons deployed for facilitating social audit in a Panchayat shall not be residents of the same Panchayat."

VRPs will be identified by District Resource Persons before the conduct of the social audit. The identified VRPs will be trained thoroughly over 4-5 days on all aspects of MGNREGS and Social Audit.

The following are the key functions of the VRPs during a social audit:

- Verify whether MGNREGA wage seekers received all the entitlements that they have a right to
- Verify whether assets created under MGNREGA were built as per the specifications recorded

- Assess who is drawing benefits from the works created under MGNREGA and whether works were created keeping in mind the local development requirements of the GP
- verify whether processes of MGNREGA in the GP such as registration of demand, allocation of work, work measurement, payment of wages, grievance redress, information disclosures took place as per the provisions of the Act and its guidelines
- Ensure pro-active disclosure of all information pertaining to MGNREGA to the residents of the GP in a manner that is easily understandable

It is important to keep in mind that the entire process of verification of records for a social audit that is initiated by the VRPs is one that shall necessarily include the participation of all concerned stakeholders which include workers, PRI representatives, officials, volunteers etc

3. Documents to receive before social audit

"7. Obligation of certain persons in relation to social audit. – (1) The Program Officer shall ensure that all the required information and records of all implementing agencies such as, Job card register, Employment register, Work Register, Gram Sabha Resolution, Copies of the sanctions (Administrative or Technical or Financial), Work Estimates, Work Commencement Order, muster-roll issue and receipt register, muster Rolls, Wage Payment Acquittance & order, Materials – Bills and vouchers (for each work), Measurement Books (for each work), Asset Register, Action Taken Report on previous social audits, grievance or complaints register, any other documents that the Social Audit Unit requires to conduct the social

audit process are properly collated in the requisite formats; and provided, along with photocopies, to the Social Audit Unit for facilitating conduct of social audit at least fifteen days in advance of the scheduled date of meeting of the Gram Sabha conducting social audit.

(2) The information referred to in sub-rule(1) shall be publically available at the same time and the photocopies shall be available at nominal cost."

As per the Audit of Scheme Rules, 2011 the original records listed in Chapter II along with their photocopies need to be provided by the PO to the Social Audit Unit at least 15 days before the social audit gram sabha. All original documents relating to the period of audit needs to be provided to the Social Audit Teams with a declaration signed by the PO that there are no other documents for the period in question.

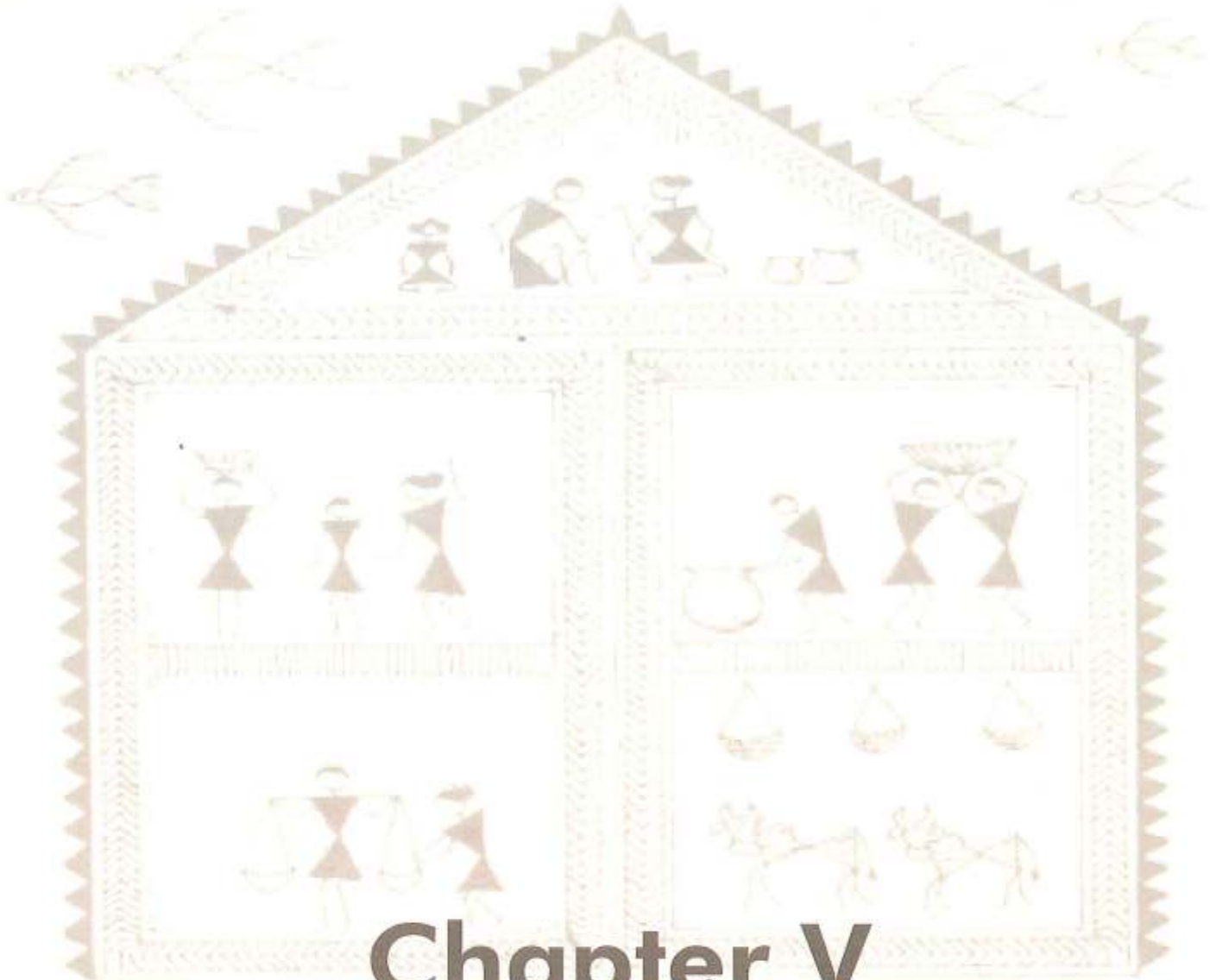
However, the VRPs can access more information recorded in Wage Lists, Fund Transfer Orders,

previous social audit reports and the corresponding action taken reports, Vigilance and Monitoring Committee reports, Prioritized List of works approved by Gram Sabha, List of Sanctioned Works (Shelf of Works), Ombudsperson reports, Panchayat Meeting register, complaint registers at higher levels, administrative expenses at different levels etc

Social audits that are conducted on the basis of incomplete records will not be considered as a complete social audit.

At any point, if the required information has not been received, the Social Audit Unit should file RTI applications and follow up on them..

Do remember the law is on your side. As per the MGNREGA Operational Guidelines, 2013 any request for copies of MGNREGA related documents has to be provided within 3 days and no information shall be withheld by invoking Clause 8 of the RTI Act dealing with exemptions.



Chapter V



Social Audit Field Verification



V. Social Audit Field Verification

1. Before the social audit starts, SAU must organise an **orientation programme / interaction session** with the Sarpanch and other elected representatives to explain the objectives and benefits of a social audit
2. On receiving all MGNREGA information of the GP along with its photocopies, the first task of the VRPs is **conducting verification**
 - (iv) *the invoices, bills, vouchers or other related records used for procurement of materials to testify such procurement was as per the estimate, as per procedure laid down and was economical;*
 - (v) *any other payment made by the implementing agency from the funds of the scheme.*

Section 6

“(2) For facilitating conduct of social audit by Gram Sabha, the resource persons deployed by Social Audit Unit, along with primary stakeholders shall verify —

- (i) *the muster rolls, entry and payments made in the specified time period, by contacting the wage seekers whose names are entered in such muster rolls;*
 - (ii) *the work site and assess the quantity with reference to records and also quality of work done;*
 - (iii) *the cash book, bank statements and other financial records to verify the correctness and reliability of financial reporting;*
- (3) *The labourers and the village community shall be informed about the Gram Sabha conducting social audit by the resource persons as well as the Program Officer to ensure full participation”*
3. The VRPs must **interact** with people in small meetings, visit MGNREGS workers individually, visit all works undertaken under MGNREGS and verify all records and expenditure incurred by the GP during the audit period.
 4. VRPs must hold **focus group discussions** with wage seekers, PRI representatives, SHGs, SC and ST HHs, Disabled Households in neutral public places and separately. In these meetings, they should find out:
 - (iv) *the invoices, bills, vouchers or other related records used for procurement of materials to testify such procurement was as per the estimate, as per procedure laid down and was economical;*
 - (v) *any other payment made by the implementing agency from the funds of the scheme.*

GRAM SABHA

- Do Gram Sabhas happen regularly and are they well attended?
- Are Gram Sabhas held at a convenient time and in a place where people can attend easily?
- Are people aware about the process of planning in ward/gram sabha?
- Are people aware about the works that can be taken up under MGNREGA?
- Do women, SC, ST representatives participate
- Are people allowed to speak freely
- Did the planning gram sabha happen?
- How were people informed about the planning gram sabha?
Did the planning gram sabha meet the quorum requirements
Did the GP prepare an annual plan?
Was this plan arrived at after discussion with vulnerable groups and women?

GRAM SABHA

- Did technical people from the implementing agencies attend the gram sabha to facilitate the planning discussions?
- Did the gram sabha approve a prioritized list of works to be done in the panchayat?
- Is there any difference between the approved shelf of projects and the gram sabha approved prioritized list of works? If yes, What works have been added; What works have been deleted; How have the priorities been changed?
- Do the works in the approved shelf of projects reflect the people's needs?
- Are the same works being done repeatedly every year?
- Whether the mates were selected by the Gram Sabha?

WORKER RIGHTS

- Do Gram Sabhas happen regularly and are they well attended?
- Are Gram Sabhas held at a convenient time and in a place where people can attend easily?
- Are people aware about the process of planning in ward/gram sabha?
- Are people aware about the works that can be taken up under MGNREGA?
- Do women, SC, ST representatives participate
- Are people allowed to speak freely
- Did the planning gram sabha happen?
- How were people informed about the planning gram sabha?
Did the planning gram sabha meet the quorum requirements
Did the GP prepare an annual plan? Was this plan arrived at after discussion with vulnerable groups and women?

5. The VRPs must visit all **MGNREGS workers** who have worked during the audit period and verify the following:

WORKER VERIFICATION

- Whether the days they had worked and wages earned match with what is in the muster rolls.
- Do they have their JCs with them?
- Are the JC entries updated with the correct information?
- Whether they have any grievances?
- Note any difficulties faced by underprivileged groups including SC and ST HHs in getting work under MGNREGS

6. The VRPs should look at all the **official documents and registers**

DOCUMENT VERIFICATION

- Are all the registers in the Gram Panchayat & Block maintained properly?
- Is the expenditure booked for the work substantiated by the vouchers?
- Check whether documents (work estimate, administrative sanction, technical sanction, mbook, completion certificate) pertaining to each work exist
- Check whether material procured for works was issued to the worksite and whether it was used appropriately.
- Verify from the MB whether verification of work was done every week
- Note the total number of incomplete works in the GP and find out why they are incomplete
- Study grievances identified in previous SA report
- Have they been redressed? What is the action taken on those grievances?

DOCUMENT VERIFICATION

- Is the complaint register updated
- Are grievances received by the administration entered into the MIS
- Note work allocation to SC and ST HHs as compared to general HHs
- Is the work/project part of approved shelf of projects?

7. The VRPs must visit all **MGNREGS works** and verify the following:

WORK VERIFICATION

- Whether this work was approved by the gram sabha
- Whether the work has been done as per the technical specification
- Whether the work was done in the place mentioned in the administrative sanction
- Whether the work dimensions as recorded in the MB match measurements made at the worksite?
- Whether the materials procured for the said work as per the records was actually received and used at the work
- Whether the specified outcome has been attained
- Are works on individual lands as per the provisions of Section 5 of the Schedule
- Is the asset of use to a wide set of people including marginalized communities?
- Ratio of number of works that benefit SC and ST HHs directly to the total number of works

8. VRPs must **visit on-going worksites** and interact with workers there and verify the following:

SITE VERIFICATION

- Whether records are being maintained and updated on a daily basis and there is a worksite board
- Whether worksite facilities are available- crèche, water, tent, medicine kit
- Whether tasks for the day are being executed on the basis of mark outs
- Evidence of the materials reaching the worksite and being consumed in the said work
- Whether the mate is present
- Whether there are machines on site
- The VSAFs should orally read out muster roll at the worksite

9. VRPs should look at whether wall paintings in the GP have been done and whether the entries in it match the entries in the records.



Wall Paintings on public walls of panchayats and schools depicting names of beneficiaries, number of days worked and wages paid to them.

10. If there is a request for work, request for JC or some other grievance, VRPs should either draft a letter or help the person in drafting a letter and ask the person to bring the letter to the Gram Sabha.
11. It must be kept in mind that while recording specific complaints from any workers, the VRPs has to publicly read out the complaint/application before taking a signature/thumb impression of the applicant

DO'S & DON'TS

for Social Audit

- ✓ There should be favourable environment building process before the social audit.
- ✓ Awareness and simple (IEC) materials on entitlements should be circulated
- ✓ Be polite with workers and beneficiaries
- ✓ Introduce yourself before starting the interview/ interaction or group discussion
- ✓ Honour the request of beneficiaries if she/ he makes any
- ✓ Cross check the information before coming to a conclusion (or writing the report) – cross verification is a must
- ✓ Follow unstructured interview schedule while conducting focused group discussion and village meetings – this will be more friendly
- ✓ Publicly read out the evidence to the beneficiary before taking her signature
- ✓ Ask the people who have shared testimonials to come over to the public meeting to give their testimony in person if possible
- ✓ Protect the safety and security of the beneficiaries who are interested to testify
 - ✓ Do make people aware about their rights and entitlements during the survey and during public meetings
 - ✓ Take extra steps to ensure participation of vulnerable groups like women, SC and ST during the process
 - ✓ Cover all villages and hamlets i.e. 100% verification needs to be done
 - ✓ Avoid being followed around by people with vested interest (sarpanch, ward members, secretary, rozgar sewak, mate and others)
- ✓ Stay as far as possible in public buildings.
- ✗ Don't force beneficiaries to sign any document / testimonials
- ✗ Don't be judgemental
- ✗ Don't misuse others records (for instance borrowing Job card of a worker but not returning it)
- ✗ Don't take undue favour (hospitality and transport) from others during the process
- ✗ Avoid taking advantage of position of power
- ✗ Don't drink alcohol during the process



Chapter VI

Social Audit Gram Sabha

VI. Social Audit Gram Sabha



Right after the completion of the primary verification, the next step in the social audit process is the social audit gram sabha. The social audit gram sabha is mandated in the MGNREGA itself under Section 17 of the Act which states the following:

"Section 17(1) The Gram Sabha shall monitor the execution of works within the Gram Panchayat

(2) The Gram Sabha shall conduct regular social audits of all the projects under the Scheme taken up within the Gram Panchayat

(3) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders, and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit"

The Audit of Scheme Rules, 2011 have added further details to the role and responsibility of the Gram Sabha during the social audit process

As per Audit of Scheme Rules, 2011

Section 6:

"(3) The labourers and the village community shall be informed about the Gram Sabha conducting social audit by the resource persons as well as the Program Officer to ensure full participation.

(4) To conduct social audit process, a Gram Sabha shall be convened to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability, fulfillment of the rights and entitlements of labourers and proper utilization of funds.

(5) All elected members of Panchayats and staff involved in implementing the schemes under the

Act (including the staff of the Non-Governmental Organizations, the Self Help Groups, and disbursing agencies) shall be present at the Gram Sabha and respond to queries.

(6) The Gram Sabha shall provide a platform to all villagers to seek and obtain further information and responses from all involved in the implementation. It will also provide a platform to any person who has any contribution to make and relevant information to present.

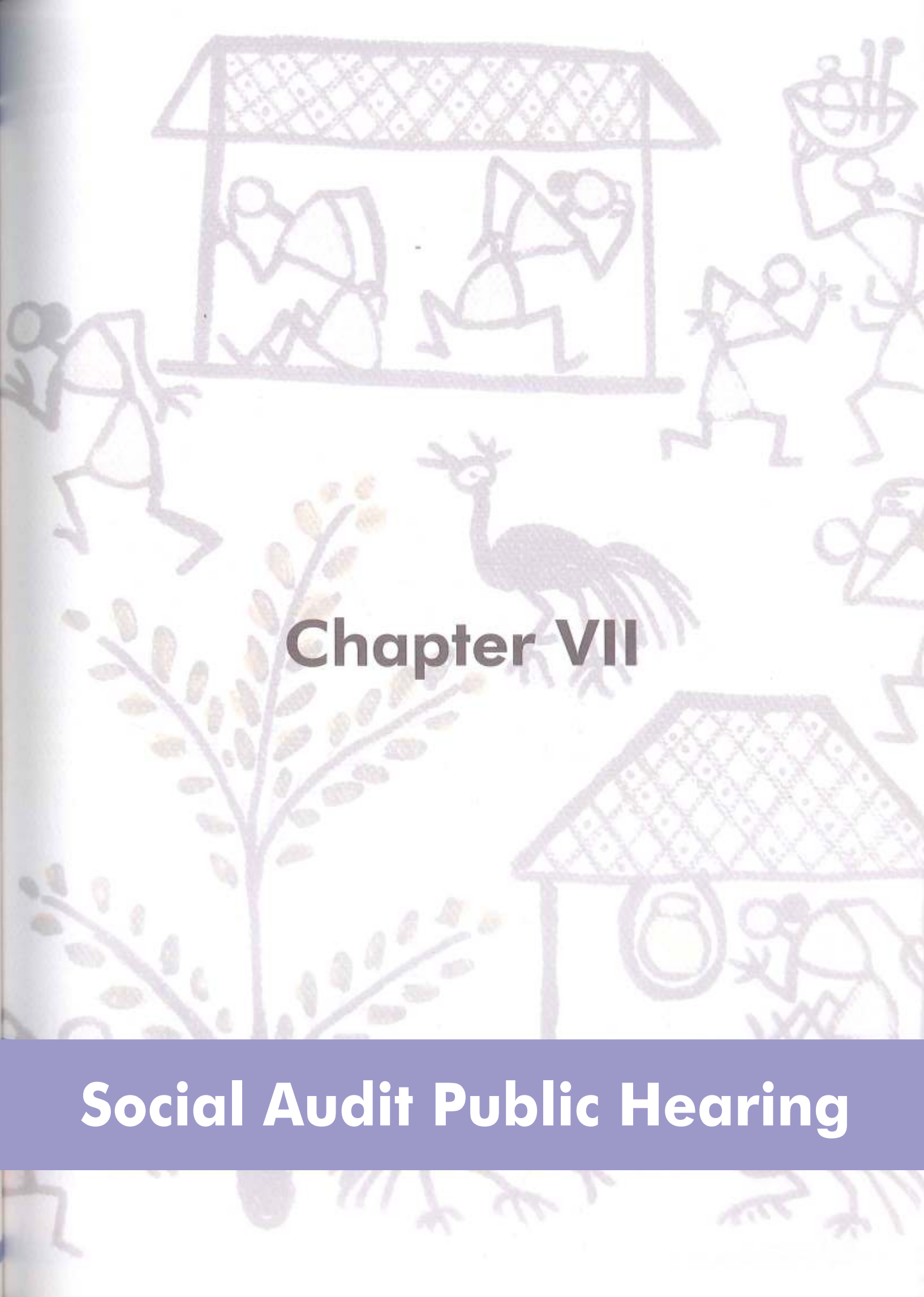
(7) The District Program Coordinator shall attend the Gram Sabha meeting or nominate an official of appropriate level for smooth conduct of the Gram Sabha.

(8) The social audit reports shall be prepared in local language by the Social Audit Unit and displayed on the notice board of the Gram Panchayat.

(9) The action taken report relating to the previous social audit shall be read out at the beginning of the meeting of each social audit."

2. The GP and the VRPs have to ensure that the date of the Social Audit Gram Sabha is communicated to people in advance. This can be done while VRPs are visiting households during the social audit primary verification stage
3. The date of the Social Audit Gram Sabha must be displayed on the notice board of the GP Office 15 days prior to the actual sabha. Additionally, posters about the gram sabha should be posted in public buildings, tea shops and other public places where people congregate.
4. The social audit gram sabha should be a forum that is open to the participation of all elected representatives, representatives of the media, representatives of CSOs, all interested people, implementation officials from Line Departments, Block, GP and District and NREGA workers. Nobody should be stopped from attending or participating in a social audit gram sabha
5. The Social Audit Gram Sabha will be considered as official only when it meets the minimum quorum as defined in the State Panchayati Raj Act. However, lack of quorum should not be an excuse to not take action on the Social Audit Report.
6. The Social Audit Gram Sabha should not be presided by the Sarpanch of the GP because he is part of the implementation team. The Social Audit Gram Sabha should be presided by a non-political person, someone who is respected by all and can be decided mutually by the Gram Sabha on the day itself
7. The Social Audit Gram Sabha should be attended by all officials responsible for the implementation of MGNREGA in the concerned GP. The District Administration must identify and depute an 'Independent Observer' must be a Government Officer not involved in the implementation of MGNREGA. The Independent Observer is responsible for noting down the evidence of the job card holder along with the version of events of those blamed with indulging in irregularities in the social audit, for each social audit finding, on the social audit report being presented by the Social Audit Team to the Gram sabha
8. The social audit gram sabha should necessarily have a banner and a mike so that the proceedings are clear to all those who attend it. It shall be the responsibility of the District Administration to ensure the same. The social audit gram sabha should be video recorded.

9. The social audit gram sabha should be held in a neutral public place i.e. a place which is accessible to all gram sabha residents, should be close to the center of the village and should not be in the home of any person and there should be facilities of drinking water and shade
10. All the costs of the social audit gram sabha should be borne by the District Administration.
11. The following is the schedule of the social audit gram sabha that should be followed:
 - Introduction by VRPs on the duration and coverage of the social audit
 - Introduction of chairperson and the panel
 - Read out list of persons in attendance to be put in minutes
 - Read out previous social audit and action taken on grievances
 - Reading out of expenditure item wise incurred in conducting the social audit in the Gram Panchayat
 - Opportunity for the Gram Sabha to comment on the quality of the social audit conducted and whether there are any complaints on the conduct of the VSAFs
 - Issue wise presentation of Social Audit Report. A copy of the Social Audit report should be given to Independent Observer who can note down his/her decision on each issue
12. A copy of the report of the social audit gram sabha should be submitted by the DRP to the GP office and should be available for all people free of cost within 24 hours of the social audit gram sabha having taken place.
 - On every finding that is read out in the social audit gram sabha by the VSAF, the evidence of the job card holder along with the version of events of those blamed with indulging in irregularities in the social audit, shall be recorded in the social audit report by the Independent Observer nominated
 - The social audit report which includes the findings of the social audit along with the response recorded by the Independent Observer should be read out at the end of the gram sabha
 - Comments by nominee, panel, officials on issues and discussions to be held in loud and clear environment compulsorily on the mike. The Independent Observer should propose the specific action to be taken clearly
 - The VRPs should facilitate workers to submit their grievances and demand for work applications in writing to the GRS who will be present at the Gram Sabha and make sure they get dated receipts for the same
 - Vote of thanks



Chapter VII

Social Audit Public Hearing

VII. Social Audit Public Hearing



1. After the Social Audit Gram Sabha is held in all Gram Panchayats a social audit public hearing should be held in the Block Headquarter in the presence of MGNREGA workers, elected representatives, official functionaries of MGNREGA at the GP, Block and District Level, media, representatives of CSOs. The purpose of the Social Audit Public Hearing is to ensure that orders are issued in the open on social audit findings and the action taken on the social audit gram sabha findings is reviewed by the District Programme Coordinator
2. The date of the social audit public hearing will be finalized in advance by the Social Audit Unit in consultation with the DPC while finalizing the social audit calendar of the State at the beginning of every year.
3. The GP and representatives of the SAU should ensure that the date of the Social Audit Public Hearing is communicated to people in advance. This can be done during the social audit primary verification stage and during the social audit gram sabha. The date of the Social Audit public hearing must be displayed on the notice board of the GP Office 15 days prior to the actual hearing
4. The social audit public hearing should be a forum that is open to the participation of all elected representatives, representatives of the media, representatives of CSOs, all interested people, implementation officials from Line Departments, Block, GP and District and NREGA workers. Nobody should be stopped from attending or participating in a social audit public hearing

5. The District Programme Coordinator shall preside over the public hearing along with a panel that includes representatives of CSO, media, eminent citizens etc to respond to the social audit findings

The DPC has the authority to ensure time bound action on grievances identified during the social audit as per Section 3 of the Audit of Scheme Rules, 2011

- (3) *Every District Program Coordinator or any official on his behalf, shall, -*
- (a) *ensure that all records for conduct of social audit are furnished to the Social Audit Unit by implementing agencies through the Program Officer;*
 - (b) *ensure that corrective action is taken on the social audit report;*
 - (c) *take steps to recover the amount embezzled or improperly utilized; and issue receipts or acknowledgement for amount so recovered;*
 - (d) *pay wages found to be misappropriated, within seven days of the recovery of such amount, to the wage seekers;*
 - (e) *maintain a separate account for amounts recovered during the social audit process;*
 - (f) *ensure that the appropriate action (including initiating criminal and civil proceedings or termination of services) is initiated against individual or class of individuals or persons who miss utilized or embezzled the amount meant for the schemes under the Act.*

8. The social audit public hearing should necessarily have a banner and a mike so that the proceedings are clear to all those who attend it. The social audit public hearing should be video recorded.

9. The social audit public hearing should be held in a neutral public place and there should be facilities of drinking water and shade which should be provided

11. All the costs of the social audit public hearing should be borne by the District Administration

12. The following should be the schedule of the social audit public hearing at the Block level:

- Introduction by VRPs on the duration and coverage of the social audit
- Introduction of chairperson and the panel
- Read out list of persons in attendance to be put in minutes
- Read out previous social audit public hearing report and action taken on grievances
- The SAU team must read out issue wise the social audit report of the gram sabha for each GP along with the observation noted by the independent observer in the gram sabha
- For each deviation pointed out by the social audit unit the DPC shall examine the evidence that was recorded in the Social Audit Gram Sabha Report by the Independent Observer and pass final orders in the open on the day of the Social Audit Public Hearing
- The social audit public hearing report which includes the findings of the social audit along with the action taken recorded by the DPC should be read out at the end of the public hearing
- Comments by nominee, panel, officials, chairperson on issues and discussions to be

- held in loud and clear environment compulsorily on the mike
- The VRPs should facilitate workers to submit their grievances and demand for work applications in writing to the GRS who will be present at the Gram Sabha and make sure they get dated receipts for the same
- Vote of thanks
- 13. A copy of the report of the social audit public hearing should be maintained in the GP and Block office and should be available for all people free of cost within 24 hours of the social audit public hearing having taken place

DO'S & DON'TS

for Social Audit Gram Sabha & Public Hearing

- ✓ Open, public, easily accessible space should be used for gram sabha
- ✓ Uniform seating arrangement for workers, PRIs and officers (all daris or chairs)
- ✓ Develop a seating protocol between panel and implementing agency, workers and social audit team.
- ✓ Social Audit Team and Facilitators to independently convey information of time and date of gram sabha
- ✓ Do one round of announcements the morning of the Gram Sabha
- ✓ List of testimonies should be prepared beforehand and workers should be motivated to testify and measures should be undertake for their confidence building
- ✓ Ensure everyone gets a chance to speak, not just the most vocal sitting in front
 - Make sure there is no proxy attendance being given by one person
- ✓ Ensure that there is no diversion of topics on any other issues
- ✓ Mike should be given to only the social audit team for facilitating discussion and reading out report
- ✓ Try and resolve as many issues as possible at the Gram Sabha. Concrete decisions versus suggestions should be made.
- ✓ Approach should be one of reform. The positive aspects should come first, then the discrepancies and end with a motivation and way forward.
- ✓ Slogans and songs should be used to ease tension and make enabling atmosphere or to get people back to focus.
- ✓ On the spot grievances, demand and job card registration desks to be put out so that people can make use of it

- ✓ If a person goes back on their testimony, do not argue or refute – recognise and appreciate this and resolve it quickly, move onto the next issue.
- ✓ Keep valid supporting documents and evidence at hand for reference.
- ✓ Keep the Gram Sabha short so that people stay attentive.
- ✓ Do be sensitive to other non-nrega grievances. Accept petitions and record issues, however do not let these take over the agenda. Let these issues be taken up at the end of the session.
- ✓ Record attendance at the beginning of the meeting and should they come later, publicly apologise.

- ✗ Don't make broad statements on corruption and misappropriation.
- ✗ Don't make character judgements on any officials.
- ✗ Do not be confrontational and negatively portrait the social audit process.
- ✗ Do not let any official appointed from the district speak on other issues for long. .
- ✗ Do not rely solely on panchayat to inform people of gram sabha
- ✗ Don't lose your temper, do not get disturbed or diluted. Be patient with yourself and others.
- ✗ Never ask whether the person attended a Gram Sabha? Ask the number of Gram Sabhas that were held in recent times?
- ✗ Don't use accusatory approach
- ✗ Don't let people hijack the meeting or the issue. Take them aside or tell them they will get a chance later during the day.
- ✗ Don't give false hopes to people or mislead the. Social Audit Team should focus on timelines for redressal.

A stylized illustration of a traditional hut with a thatched roof and a person sitting on the ground. The hut has a semi-circular, thatched roof with a lattice-like pattern. The walls are made of vertical slats. A person is sitting on the ground in front of the hut, facing right. The entire illustration is rendered in a light brown color.

Chapter VIII

Post Public Hearing follow up

VIII. Post Public Hearing follow up

A social audit is not complete unless there is time bound follow up action on the grievances that are identified during a social audit. Time bound follow up is the responsibility of the State Governments towards all the people who have participated in the social audit in the State.

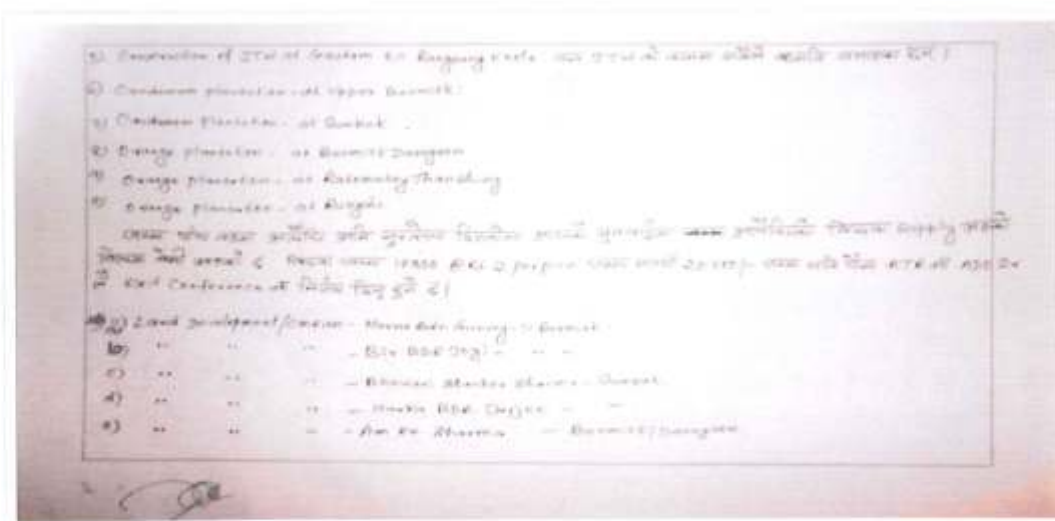
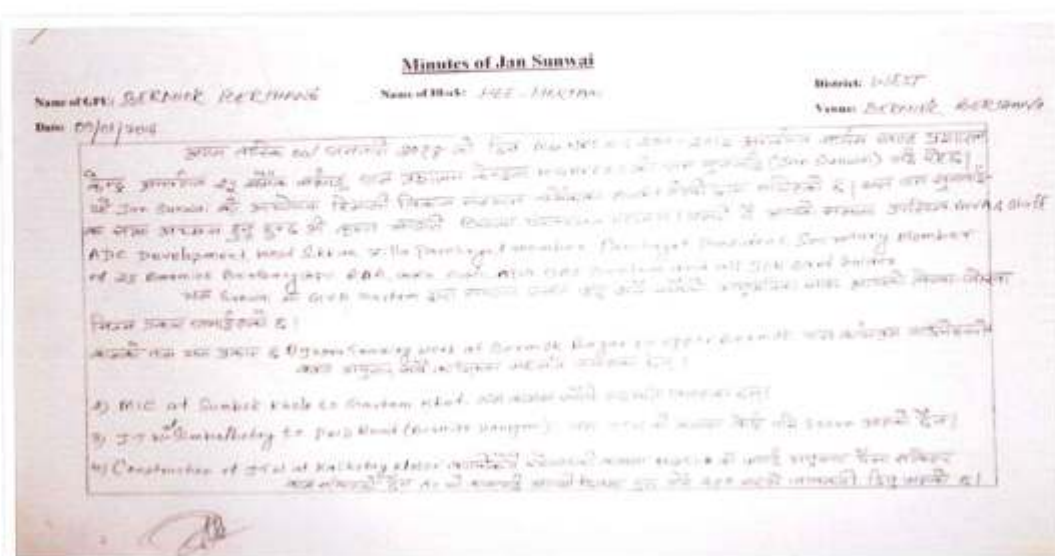
It is important to keep in mind that facilitating the Gram Sabha to conduct a social audit is the responsibility of the SAU. However, ensuring that there is follow up action and redressal of

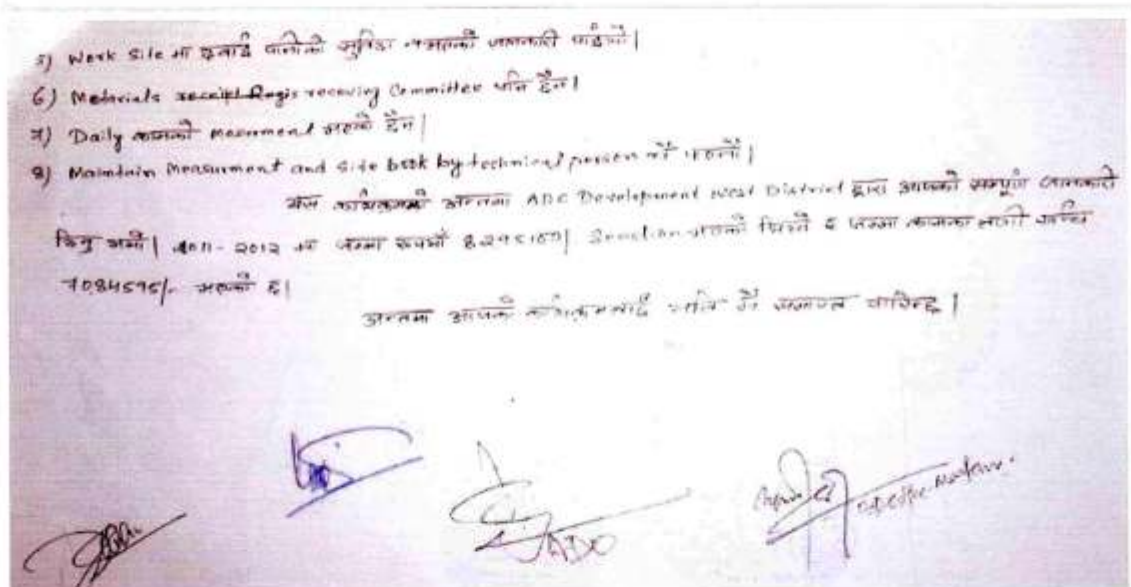
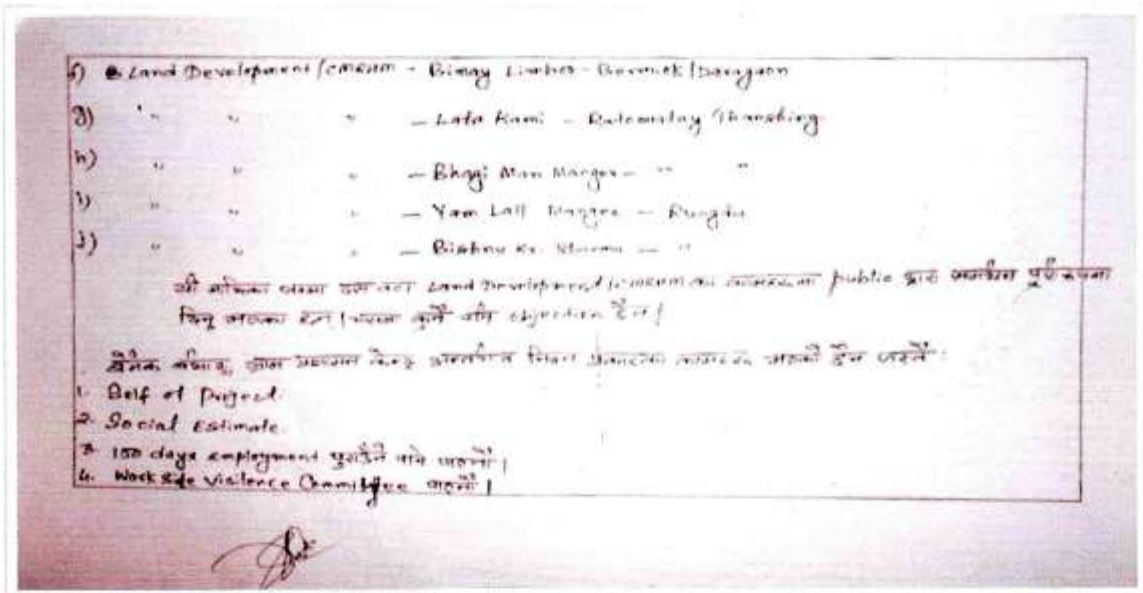
grievances that are identified during the social audit is the responsibility of the State Government. This is clear from Section 4 of the Audit of Scheme Rules, 2011

“(4) The State Government shall be responsible to take follow up action on the findings of the social audit”

1. The following are the steps that need to be followed on completion of the social audit gram sabha:

- a) Get the Social Audit Gram Sabha Report





CHAPTER VIII

Attendance Sheet for Officers and Panchayat Present in Social Audit Jansunwal

Venue: Bermiok Berthang GPK Date: 09/01/2014

Sl. No.	Name of Person	Designation	Address	Contact No.	Signature
1	H. B. Bhandari	Zilla Panchayat	Bermiok	97212022405	[Signature]
2	B. K. Saha	ABCD	Gangaj	9623071106	[Signature]
3	Sanjay Singh	CEO	Haridwar	9022020481	[Signature]
4	S. K. Singh	AV	Haridwar	9221011100	[Signature]
5	J. D. Singh	ASO	Haridwar	9220101100	[Signature]
6	Ganesh Singh	Assistant Panchayat	Haridwar	97212022405	[Signature]
7	Gita Sharma	Panchayat	Haridwar	97212022405	[Signature]
8	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
9	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
10	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
11	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
12	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]

13	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
14	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
15	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
16	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
17	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
18	Sanjay Singh	ASO	Haridwar	9221011100	[Signature]
19					
20					
21					
22					
23					
24					
25					

Attendance Sheet for Vigilance & Monitoring / Social Audit Committee Members Present in Jan Sunwal

Venue: BERMIOK BERTHANG Date: 09/01/2014

Sl. No.	Name of Person	Name of Ward	Job Card Number	Contact Number	Signature
1	Subodh Singh	B. Dargam	472	97212022405	[Signature]
2	Omkar Sharma	Rahmatabad	472	97212022405	[Signature]
3	Kamraj Singh	"	"	97212022405	[Signature]
4	Dinesh Singh	17. Bermiok	"	97212022405	[Signature]
5	Manoj Singh	Subodh	"	97212022405	[Signature]
6	Rajesh Singh	"	"	97212022405	[Signature]
7	Arjun Singh	17. Bermiok	"	97212022405	[Signature]
8					
9					
10					
11					
12					

- c) Submit the Social Audit Gram Sabha report to the gram panchayat, District Programme Coordinator and the SAU
- d) If there's a local library, leave a copy there so that people can access it there. If there is no library, leave a copy with a public organisation like Panchayat Level Federation or Self Help Group.
- e) Upload the report as well as the unedited video of the Gram Sabha to the MIS within 3 days of the social audit getting completed
- f) Present the social audit gram sabha report in the block level public hearing

II. The following are the steps that need to be followed on completion of the social audit public hearing at the block level:

- a) Get the minutes of the special Social Audit public hearing
- b) Attach it to the Social Audit Report which was read out in the social audit public hearing
- c) Give copies to the implementation authorities at the District and State Level and the SAU
- d) Upload the report as well as the unedited video of the Public Hearing to the MIS within 3 days of the social audit public hearing getting completed
- e) Scan all the relevant documents that might be required as proof at a later stage and take steps to safely archive the hard copy material.

Within a month of the public hearing, the Programme Officer should submit the Action Taken Report (ATR) to the Social Audit Unit (SAU).

The resource person who co-ordinated the Social Audit Gram Sabha should go through it and note whether any action has been taken. She/he should note whether the action taken was appropriate or not. She should keep track of this and update the DPC and the Director of SAU once a month about remaining open issues.

15 days before the subsequent social audit, the resource person facilitating the social audit should get a copy of the ATR from the implementing agency as well as report from the resource person who conducted the audit the previous time. During field visits, the VRPs should verify whether action as specified in the ATR has indeed been taken. At the start of the Social Audit Gram Sabha, the ATR of the previous report and findings from field verification should first be presented before the social audit report of the current social audit.

III. Filing of grievances and initiate follow up action

- a) Violation of entitlements of MGNREGA Workers

For every violation of the right of an MGNREGA worker identified in the social audit process, the VRP should

- file a written grievance
- read it out to the worker and make changes as he/she suggests
- get it signed from the complainant
- ensure that is submitted to the Programme Officer and the Ombudsperson during the public hearing
- Ensure the complainant gets a dated receipt for it

- b) Financial irregularities
 - for every instance of financial irregularity found during a social audit, the DRP/VRP must file a written complaint to the DPC who must register an FIR immediately
- c) Violation of record maintenance protocols and transparency norms
 - for every instance of a violation of record maintenance protocol and transparency norms identified the DRP/VSAF should file a written complaint with the PO and the DPC and get a dated receipt
- d) Intimidation/threats faced by village social audit facilitators and normal citizens while accessing information
 - If any member of the Social audit team faces threat or physical intimidation it should be reported to the DPC immediately and should be clearly mentioned in the social audit report

IV. District and State Consultation

On conclusion of a Social Audit Public Hearing at the Block/Cluster level, the State Government may organize District and State Level Consultations open to all citizens for discussing the social audit findings and reviewing the follow up on grievances raised

In addition, the State Employment Guarantee Council must monitor the action taken by the State Government on social audit findings and incorporate them in the 'Action Taken Report' in the Annual Report that is laid down before the State Legislature by the State Government.

V. Submission of Social Audit Report to the C&AG

As per Section 3(2) of the Audit of Scheme Rules, "a summary of the findings of the social audits conducted during a financial year shall be submitted by the State Government to the Comptroller and Auditor General of India"



Chapter IX

**Using the MIS to support
social audits**

IX. Using the MIS to support social audits

Document	Contents	Where to find it in the MIS
Job Card Register	Details about total Job Cards issued by the Block to GPs	<p>1. On the main page (www.nrega.nic.in), on the right hand panel, under 'Transparency and Accountability', click on 'Job Cards', go to the concerned state, select financial year, district, block and panchayat, the Job Card Register for that panchayat will appear.</p> <p>2. On the main page, click on 'States', then from the left hand panel select the district, then the block, then the panchayat. Then under 'Registers', select the 'Job card/Employment register'. Both these options give the consolidate Job Card register for a GP.</p>
Employment Register	<p>This register will contain information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker.</p>	<p>1. From the Job Card register list, select any one Job Card. This will link to details of application of work, employment offered, employment provided and wages received for the work. This is not a consolidated list but per job card wise.</p> <p>2. There is also a worker module on the main page. Click on 'Workers' and enter your job card number. This will give you all the information that is present in the job card on work provided and wages. Additionally through the portal one can register demand directly, check pending payments and unemployment allowance, check ongoing works in the panchayat and file a complaint.</p> <p>3. Once inside the panchayat portal (States>district>block>panchayat), under 'Social Audit' section on the right bottom side, select 'List of Household Provided Employment'. For a financial year this will give you the list of job card numbers, the number of days worked and the amount paid to them. This is a consolidated list for the GP.</p>

Document	Contents	Where to find it in the MIS
Work Register	This Register contains details of each work such as serial number, name and address of PIA, date on which work was started, its cost, location, completion date, expenditure incurred, date on which completion certificate was issued.	<p>1. Going one step back to the block portal or (States>district>block), on the right hand panel, under the second sub-heading 'works', click on the first report, 'work under different category/status'. This will give you a consolidated panchayat wise list of works sorted by work category as well as their status (completed, ongoing, approved, and proposed). This is a consolidated list with number of works per panchayat in each category. Clicking on any one of these numbers will take you to the list of works in a GP. Additional information on work start date, estimated labour and material component and actual labour and material component is provided. Clicking on the work name will lead you to the Work Status. This will have details on technical and financial sanction. It will indicate the sanction number and sanction date. It will also indicate the expected persondays and estimated months for completion of work.</p> <p>2. Alternatively, once in the panchayat portal (States>district>block>panchayat), under 'Social Audit', click on 'Work Expenditure'. From the drop-down menu, select 'All' or the relevant category of work. The list thus generated will give you the name of the work and work ID, the work status (completed/ ongoing/new) and the expected and actual costs.</p>
Asset Register	This Register of the asset, its cost, location, current status, benefits derivable and the details of works	<p>1. Once in the panchayat portal (States>district>block>panchayat), under 'Social Audit', click on 'Assets Created'. From the drop-down menu, select 'All' or the relevant category of work. This will give you a work category wise list of all the assets created in the panchayat and the date of completion. Clicking on the work name will lead you to the individual asset register. The Asset Register will give you details on the work name and code, the sanction number and date, the estimated cost of the work, the material and wage value. Clicking on the material value will lead to the consolidated list of expenditure on material. It also gives the muster roll numbers for that work and the wage value per muster roll.</p>

Document	Contents	Where to find it in the MIS
Muster roll issue and receipt register	Muster roll issue register will contain details of the total Muster Rolls issued by the Block to different PIAs & GPs. Muster Roll receipt register will have details of Muster Rolls received from the Block office.	<p>1. Muster Roll Receipt Register: In the panchayat portal (States>District>block>panchayat), under 'Registers', click on 'MSR Receipt Register', then select the year. The list thus generated will give you the muster roll number, the type of work, the financial/administrative sanction amount, the muster roll issue date, the agency and location of muster roll issue and the signature of the receiving officer.</p> <p>2. Muster Roll Issue Register: Going one page back to the block portal or States>District>Block, on the second panel from the left, under 'Registers', click on 'MSR Issue Register'. This will give you the same information for the block. The category 'location' will help you sort it out Gram Panchayat wise for the purposes of audit.</p>
Muster rolls	Work Name, Administrative Sanction Number, Muster Roll Number, Period of Work, Worker Job Card Number, Worker Attendance, Signature of workers and Sanctioned Amount	<p>Individual muster rolls can be accessed through job cards and through consolidated reports.</p> <p>1. On the main page (www.nrega.nic.in), on the right hand panel, under 'Transparency and Accountability', click on 'Muster Rolls, go to the concerned state, select financial year, district, block and panchayat. From the drop down menu on the left, select the work. The drop down menu on the right will then have all the muster rolls of the concerned work.</p> <p>2. From the Job card register, clicking on an individual job card will lead to the details of wage employment done and wages provided. Clicking on the work name and lead to the Asset Register and clicking on the muster roll number will lead to the Muster roll. The Asset Register will give you details on the work name and code, the sanction number and date, the estimated cost of the work, the material and wage value. Clicking on the material value will lead to the consolidated list of expenditure on material. It also gives the muster roll numbers for that work and the wage value per muster roll.</p> <p>3. In the block portal (States>District>Block), under the right hand panel, third sub-heading is 'Musterroll &</p>

Document	Contents	Where to find it in the MIS
		<p>Wagelist'. Under this, click on 'E-muster roll and wage list'. This will give you panchayat wise consolidated report of muster rolls issued and filled for both unskilled and semi-skilled workers. It will also give you the Wagelists generated and the muster rolls covered in each of the wage lists. Clicking on any one of these columns, will give you the panchayat wise list of work name and ID, the E muster roll number and the date that work was done.</p>
Materials – Bills and vouchers (for each work)	At the end of every work week, the technical assistant should measure the work done and record it in the M Book	<p>A very useful report is in the panchayat portal (States> District>Block>Panchayat). Under 'Social Audits', click on the second report, 'Fund Flow Statement'. Go to the last column, 'Cumulative Expenditure', under this refer to the 'Actual Expenditure' columns. Over here there are three categories – on unskilled wage, on semi-skilled wage and on material.</p> <ol style="list-style-type: none"> 1. Clicking on unskilled wage will take you to a consolidated list of the muster rolls issued in that panchayat, the muster roll number, and the amount of wage paid on that muster roll. Clicking on the muster roll number will lead you to the actual muster roll. Once in the muster roll, the list of job cards and wage per worker is available. You can even click on the job card number to get more details of that job card holder. 2. Clicking on semi-skilled wage will generate a similar list but for mates and other semi-skilled workers. A list will be generated with muster roll number, work name and amount paid in wages. Clicking on the muster roll number will lead to a statement of the name of the worker, the date and amount of payment. 3. Clicking on material will generate a list of material expenditure. This will give you the work name and code, the bill number, the bill date, the date of payment and the bill amount. Clicking on the bill number will lead you to the actual bill. This will have details on material procured, price and quantity as well as the vendor name, date and amount of payment and the work code and name for which the material was procured.

Document	Contents	Where to find it in the MIS
Action taken report on previous social audits	Contains details of action taken (if any) on previous social audit reports	<p>1. On the main page (www.nrega.nic.in), on the right hand panel, under 'Transparency and Accountability', click on 'Social Audits'. On the left hand side, under 'Reports' click on 'Social Audit Report' for the given financial year. This will give you a state wise report of total districts and GPs covered. On drilling down to a panchayat you can access the Social Audit report with details of issues listed and resolved.</p> <p>2. In the panchayat portal, under 'Social Audits' under 'Report Generated after Social Audit', there are three useful reports; 'Issues raised and action taken', 'Verification and observation' and 'Grievances Submitted'. However these are mostly not updated.</p>
Complaint register	This Register contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint, response of complainant on Action Taken Report (ATR), and the date of final disposal.	<p>1. On the main page (www.nrega.nic.in), on the left hand panel, at the bottom, is a section for 'Public Grievances'. Click on the 4th report 'Complaint Register'. This will lead you to a state wise consolidated report of complaints. On drilling down you will obtain further details of the complaint such as complaint date, description, escalation, action taken and action taken date.</p>

The background of the slide features a light-colored, stylized illustration of a tropical scene. It includes several palm trees with long, feathery fronds. In the foreground and midground, there are several human figures in traditional, simple clothing, some appearing to be in motion or dancing. The overall style is reminiscent of traditional folk art or a woodcut print. The text is overlaid on this background.

Chapter X

Helpful Tips to conduct an effective Social Audit

X. Helpful Tips to conduct an effective Social Audit

I. Preparation

1. Make sure that photocopies of documents that you receive have not been tampered with.
2. Make sure to facilitate the participation of disadvantaged groups, and ensure in particular that women are actively involved in good number in the entire process.
4. From beginning to end, be careful with record-keeping. Often it is a good idea to designate one person to keep a copy of all the key documents.

II. Training

5. Training is very important for a successful social audit. Make sure to allocate adequate time for it (say, 3-4 days), and that all participants attend the training from beginning to end.
6. Prepare a training schedule in advance. Don't forget training for communication skills and cultural activities. Prepare training material in writing (e.g. primers, guidelines, verification sheets) and also audio-visual material. Rely as much as possible on "active" training, including role play and field exposure. Consolidation of muster rolls is another useful form of active training. Avoid long lectures and a classroom atmosphere. Use plenty of audio-visual and cultural material.
7. Make sure that all Village Resource Persons (VRPs) have a clear understanding about

how to introduce themselves and the social audit (to villagers, administrators etc.).

8. Make sure that VRPs know how to fill the formats to be done during the field verification.

III. Field Investigations

9. Be prepared for some "window-dressing" (e.g. crash "updating" of Job Cards or other records just before the social audit) on the part of government officers, Gram Panchayat functionaries or others.
10. Generally it is important to seek information directly from the concerned persons (e.g. NREGA labourers), rather than from spouses, neighbours, etc. However, sometimes "crosschecking" from third parties is necessary.
11. If at all possible, avoid being followed around by the sarpanch, contractor or other unwanted escorts. If they follow you around, one volunteer should "distract" them while others conduct their enquiries.
12. Collect important testimonies in writing (or record them on video). Make sure to record all relevant details including date, people's names, place of residence, etc.
13. When you collect written affidavits, make sure people understand what they are signing and do it voluntarily. If they are illiterate, ask a local (outside your team) to read aloud before anyone signs.

14. When recording testimonies, try to work in pairs, with one VRP conducting the conversation while the other takes notes.
15. Whenever possible, record testimonies on video (video-recorded testimonies are much harder to “retract” than written statements). However, avoid “stealth” video recording. Do it openly, and if in doubt, ask for permission.
16. Whenever possible, get hold of the “kaccha records” kept by the contractors, mate or others; these informal records are generally accurate,
17. Try to make on-the-spot photocopies of any useful evidence, e.g. blank Job Cards, bank passbooks, kaccha records.
18. Advertise the concluding event of the social audit (e.g. public hearing or “social audit gram sabha”), including time and venue, throughout the social audit.
19. Ask each team’s record-keeper to ensure that all records are in good order at the end of each day. Rough notes should be transferred to “fair copies” the same day to avoid confusion or gaps in the records. This review is also a chance to plan record-related activities the next day.
20. If people come to you with NREGA-related complaints (e.g. delays in wage payments), listen to them and consider helping, especially if this can be done within the framework of the social audit. However, avoid empty promises (e.g. “we will speak to the Chief Minister”) and impulsive interventions that cannot be sustained.
21. Be very careful not to misuse people’s records (e.g. by borrowing someone’s Job Card and forgetting to return it). This is especially important at the time of public meetings.
22. At every step, bear in mind the safety of local people, especially those from whom you are collecting testimonies. Do your best to avoid putting anyone at risk.

IV. Logistics and Finance

23. As a matter of principle, hospitality should not be accepted from government officials. Their cooperation with the social audit (especially in terms of providing access to muster rolls and other MGNREGS documents) is, of course, welcome.
24. If moving around is involved (e.g. from village to village), prepare each team’s “route chart” in advance and ask each team to stick to it as far as possible.
25. Try to rely on public modes of transport, e.g. walking, cycling, or local buses. This will cut costs, facilitate a good rapport with local residents, and help to discover the area. If possible, however, one or two vehicles should be available for emergencies.
26. Ask the VRPs to stay overnight in the villages, instead of “commuting”. This can help in many ways, e.g. saving time, building rapport with villagers, preventing any harassment of witnesses, preventing “window-dressing” or “cover-up” operations, etc.
27. Suitable places to stay in villages include workers’ homes and public buildings such

as the local school. However, hospitality – in any form - from people with a vested interest (e.g. the sarpanch or a local contractor) should be strictly avoided. -Panchayat Bhavan may or may not be appropriate depending on whether Gram Panchayats have a role in the social audit.

28. Ask the VRPs to travel light, without forgetting essential items. Communication props such as puppets, drums or light musical instruments are welcome. It is also useful if each team carries a torch, mosquito repellent, mobile phone and digital camera.
29. Food arrangements should be discussed in detail during the training. One possibility is to ask the village community to feed each team member in a different house. This is highly recommended - it is an opportunity to spend time in people's houses and have informal discussions with them.

V. Social Audit Gram Sabha & Public Hearing - Preparation

30. Plan the programme in detail, well in advance. Avoid overloading the programme and keep extra time for breaks, open interventions, etc.
31. A thematic structure for the programme (covering topics like Job Cards, work applications, wage payments, worksite facilities, corruption, etc.) often works quite well (better than, say, a "village-wise" programme). It avoids repetition and gives a sense of how widespread different problems are.
32. While planning the programme, bear in mind that testimonies presented in public will have special weight (e.g. command special attention in follow-up enquiries or action).
33. Include well-prepared cultural items (e.g. skits, songs, slogans, puppets) on the programme so that the public hearing is a lively event.
34. Think carefully about the venue (e.g. size, facilities, enclosure, accessibility, visibility, shade, neutrality, etc.) and also about the props – banners, layout, etc.
35. Make sure that basic facilities are available, including (at the very least) the mandatory facilities of NREGA worksite - shade, water, first-aid and child care! Pay attention to the special needs of persons with disabilities or other marginalized people.
36. Give careful thought to the layout and management of the manch (stage). Avoid "crowding" of the stage or other disruptions. Restricting access to the manch to panelists, witnesses and facilitators can help in this respect.
37. Hire a very good sound system (including roaming mikes) and make sure it is tested well in advance.
38. At least two well-trained and well-prepared persons should be in charge of the conducting the proceedings ("sanchalan").
39. Make a list of key "testimonies" in advance and make sure the witnesses are well prepared.

40. Think carefully about the selection of the panel. Avoid a jumbo panel, invite the panelists well in advance, and try to ensure some balance in terms of gender, status, etc. Make sure to include government officers of suitable rank who can answer queries, respond to demands and take action.
 41. Prepare a simple kit for the panelists, with relevant documents, evidence, statements etc. (including copies of some affidavits).
 42. Make sure the evidence to be presented to the panelists is ready, with clear marks or tags indicating crucial portions of various documents.
 43. Experienced volunteers should be in charge of "summary analysis" of the social audit findings in advance of the public hearing.
 44. Think in advance of the sort of "verification enquiries" that may be required after the public hearing (e.g. whether evidence presented at the hearing can be accepted as final, and whether "joint enquiries" can be done).
 45. Make sure there is a large enough team of volunteers to handle the diverse tasks involved, and give everyone a well-defined task.
- drunkards, no abusing, no screaming and shouting, no long speeches, no personal attacks, no party propaganda, etc.)
47. When presenting issues through "testimonies", it is best to begin with the testimonies (in a question-answer format without blatant "prompting") and then sum up the issues, rather than the other way round, so that people have a chance to speak for themselves.
 48. Use the public hearing as an opportunity for awareness generation, e.g. by rehearsing or explaining various provisions of NREGA from time to time.
 49. Remember to mention any positive findings that may have emerged from the social audit, aside from negative findings. Positive findings are needed to keep up people's hopes for NREGA, and credit should be given where it is due.
 50. Consider making facilities available for people to submit work applications, applications for Job Cards, or complaints on the sidelines of the public hearing. Try to arrange for on-the spot receipts from government officials. However, all this should be done only if you can ensure adequate recording and follow-up.

XI. Social Audit Gram Sabha and Public Hearing: Proceedings

46. Around the beginning, explain the nature and purpose of the event, introduce the panelists etc.; greet the participants especially those who have travelled long distances. Explain the "ground rules" (no
51. Generally, a lunch break is best avoided – this can consume a lot of time and people often disperse after lunch. If lunch is required, try to distribute it in packets (group-wise) wherever people are sitting, instead of allowing people to disperse.
52. Ask the panelists to play an active role in the

hearing, e.g. by cross-questioning the witnesses.

53. Ask some volunteers to disperse in the audience, pass the roaming mikes around, facilitate people's interventions, and help with crowd management.
54. If any security personnel is likely to be present, try to have an understanding with them in advance. Ask them to stay quietly at the back or on the side of the meeting and keep a low profile (e.g. avoid carrying weapons).
55. It is often useful to end with a resolution and/or list of demands. These, if addressed to the local administration, could include constructive suggestions as well as "complaints".
56. If complaints are submitted, insist on a specific time frame for redressal (e.g. 7 days, in line with the provisions of the Act).
57. Deal sensitively with persons who may bring complaints not related to NREGA to the public hearing, with high hopes, e.g. widows who are trying to apply for a pension. This may require advance preparation, and/or some follow-up after the hearing.
58. Plan the note-taking work carefully. Make sure there are enough note-takers for each session and that the notes are collected at the end of the day, and processed later on.

XII. Follow-up

59. Consider staying in the area for a day or two

after the social audit, in case any follow-up work there is required or to help ensure the safety of the witnesses.

60. Keep at least one extra day for evaluation, documentation, etc. before the team disperses. Time may also be required for follow-up negotiations with the local administration.
61. If possible, conduct an evaluation session with the social audit team or seek feedback from the participants.
62. Prepare and circulate a short report on the social audit and keep all the documentation safely.
63. Try to ensure that all those who spoke at the public hearing (or gave evidence otherwise) are safe. If needed, raise this issue with the local administration.
64. Ask local authorities to "seize" any evidence (e.g. Muster Rolls) that may be required for verification enquiries, so that the evidence is not tampered with.
65. Demand strict and prompt action by the local administration on the irregularities and complaints emerging from the social audit. This should include FIRs against persons guilty of fraud or other criminal offences.

XII. Other Ethical Issues

67. Avoid taking advantage of the position of power in which you may find yourself. For instance, while conducting enquiries make sure to introduce yourself, to explain the purpose of the social audit, and to avoid

accepting any refreshments (especially from vested interests).

68. Do not put pressure on people to respond or testify, if they are reluctant. In some cases (e.g., sacheev or contractor), however, gentle persistence may be required. Keep careful accounts at all times and display summary accounts at the public hearing.
69. Make sure that all volunteers are willing to eat in anyone's home, and committed to avoiding any form of social discrimination (within or outside the team).
70. During the training, make sure that there is consensus on the core values of the social audit, including transparency, democracy, secularism, nonviolence, and equality.





Annexe 1

MGNREGA-History and Objectives

Annexe 1 - MGNREGA- History and Objectives

With the passing of the National Rural Employment Guarantee Act (NREGA) in 2005, India created history by effecting the passage of the largest employment guarantee statute of the world. It was an Act passed unanimously across all political parties and in both houses of Parliament indicative of the broad public consensus on the need for a legislative action for an employment guarantee.

In a departure from any previous social security scheme providing work for relief and social security, the MGNREGA for the first time gave households of rural India the right to employment in their own villages, within 15 days of them demanding it.

The MGNREGA is a step towards the right to work as an aspect of the fundamental right to live with dignity. It also acts upon sections of the Directive Principles of State Policy;

“The State shall... direct its policy towards securing that the citizen, men and women equally, have the right to an adequate means of livelihood...” (Article 39A)

“The State shall ... make effective provision for securing the right to work...” (Article 41)

MGNREGA has served as a lifeline for the poor with 1 out of every 3 rural households having worked in the programme over the last 8 years. In 2013-14, 10 crore people worked under MNREGA. The average employment provided to households that worked in 2013-14 was 45 which although is only half of the employment guarantee, is demonstrative of the huge potential the programme has to provide social support during the lean season. The provision of

employment through this law is one of the only legally protected social security mechanisms for the millions of rural poor in the country. Some far-reaching impacts of the programme include:

- By providing seasonal work of 2.5 billion persondays each year, NREGA has addressed 41% of the problem of underemployment (estimated 6.66 billion persondays) in rural areas.
- Where implemented properly, it arrested distress migration and provided a safety net for the poor in the lean agricultural season.
- Provided sustainable work to the rural women as evidenced by main workers (female) increasing from 54.1% in 2001 to 55.6% in 2011. This has had positive impacts on the nutritional standards of the entire household especially during lean seasons.
- Around 40% of the total households employed under NREGA every year, belong to SC and ST Households. The programme has had large effects on consumption and poverty of SC/ST households in the lean agricultural seasons .
- There is evidence to show that NREGA has put an upward pressure on agricultural wages which improves welfare for the poorest. Moreover it has been found that NREGA has reduced the traditional wage discrimination in public works between men and women.
- The programme has had a positive impact on financial inclusion by bringing 9.37 Cr rural households into the financial inclusion network. The urban-rural divide in access to

formal sources of finance is getting reduced.

- Two-thirds of works under MGNREGA are related to agriculture, with a focus on land water and trees- MGNREGA which has strengthened the livelihood resource base of the rural poor and has also established their ownership and control over natural resources

As illustrated above, through the MGNREGA, multiple impacts such as creation of durable assets, improvement in bargaining power of agricultural labourers, generation of employment, financial inclusion, institutionalization of transparency and accountability measures in governance,

strengthening PRIs have been demonstrated within 8 years of it coming into force. Most importantly, the MGNREGA has become a platform across the country for mobilizing informal labour and empowering them to claim their basic rights as workers.

Film to watch:

MGNREGA Empowers Women, Video Volunteers [2 min] Available online here:
<https://www.youtube.com/watch?v=FhV22skdQYc>

Films to watch:

NREGA Issues [5 minutes each]
 Available online here:
http://kaam-maango-abhiyan.com/DisplayVideos.aspx?CONTRIBUTOR_Key=10





Annexe 2

Details of MGNREGA Implementation

Annexe 2 - Details of MGNREGA Implementation

The MGNREGA provides for the following rights to workers:

- 1) Every household has a right to register to apply for work
 - To register the household must be residing within the GP and be willing to do manual work (Section 6, Schedule II, MGNREGA)

- 2) The application for registration can be given – on a simple plain paper or on a printed form, written or orally to the Gram Panchayat. (Section 8, Schedule II, MGNREGA)



Registering demand manually and through call centre

- 3) Right to have a Job Card which must remain with the household at all times.
 - The entire cost of the job card has to be borne by the Programme cost
 - The job card must have the photo of all the household members (Section 3.1.5, MGNREGA Operational Guidelines 20130)

- 4) Every member of the household has a right to demand for work
 - Applications for work should be submitted to the Gram Panchayat or the Programme Officer (PO) in writing and should have their job card registration number, the date from which employment is required; and the number of days of

employment required.

- The application can be made orally to the GP/PO as well
- The application can be made through the internet and helpline as well (Section 6, Schedule II, MGNREGA)

- 5) For every demand for work application made, the worker has a right to get a dated receipt immediately. (Section 6, Schedule II, MGNREGA)



- a) Number of days of demand
- b) Job card number of person demanding work
- c) Name of person demanding work
- d) Signature of Labour Group Leader
- e) Date on receipt
- f) Signature of functionary on receipt

- 6) The worker has a right to get employment within 15 days from the date of application (Section 14, Schedule II, MGNREGA)

- If work is not provided within 15 days of demanding for it, the worker has a right to receive an unemployment allowance. (Section 7.1, MGNREGA)
- 7) The worker has to be allocated to a worksite preferably within 5 km of his/her residence. Work has to be definitely provided for within the Block. If work is allocated to a worker beyond 5km of his residence, he/she has a right to get a travel allowance (Section 18, Schedule II, MGNREGA)



One of the significant achievements of the program has been the participation of women and their increase in self-esteem and bargaining power with the payment of equal wages as men

- 8) While allocating work, priority should be given to women in such a way that atleast one third of the beneficiaries are women (Section 15, Schedule II, MGNREGA)
- 9) Men and women have a right to get equal wages (Section 17, Schedule I, MGNREGA)
- 10) The worker has a right to get wages within 15 days of

the muster being closed. Wage payments have to be made through postal or bank account and cannot be made in cash. If the worker does not receive his/her wage within 15 days of the muster, he or she is entitled to compensation for the delay. (Section 3.3, MGNREGA and Section 29, Schedule II, MGNREGA)

11) At the worksite workers have the right to:

- medical aid in the case of injuries
- drinking water
- shade
- crèche
- If more than 5 children below the age of six years are present at the worksite, a person shall be engaged on the work to look after them (Section 23 and 24, Schedule II, MGNREGA)

12) If a worker is injured or dies at the worksite, he/she will be compensated (Section 27, Schedule II, MGNREGA)



Clockwise from top left: drinking water, shade, crèche, first aid box

ANNEXE 2

13) All workers have a right to participate in the Gram Sabha and decide the works to be taken up under MGNREGA. The following are the works that can be taken up under MGNREGA: (Section 4.1, Schedule I, MGNREGA)

Category A: Public works relating to natural resource management

- i) Water conservation and water harvesting structures to augment and improve groundwater like underground dykes, earthen dams, stop dams, check dams with special focus on recharging ground water including drinking water sources
- ii) Watershed management works such as contour trenches, terracing, contour bunds, boulder checks, gabion structures and spring shed development resulting in a comprehensive treatment of a watershed
- iii) micro and minor irrigation works and creation, renovation and maintenance of irrigation canals and drains
- iv) renovation of traditional water bodies including desilting of irrigation tanks and other water bodies
- v) Afforestation, tree plantation and horticulture in common and forest lands, road margins, canal bunds, tank foreshores and coastal belts duly providing right to usufruct to the households covered in Paragraph 5
- vi) Land development works in common land

Category B: Individual assets for vulnerable sections (only for households in paragraph 5)

- i) Improving productivity of lands of households specified in paragraph 5 through land development and by providing suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures
- ii) Improving livelihoods through horticulture, sericulture, plantations and farm forestry
- iii) Development of fallow or waste lands of households defined in paragraph 5 to bring it under cultivation
- iv) Unskilled wage component in construction of houses sanctioned under the IAY or such other State or Central Government Scheme
- v) Creating infrastructure for promotion of livestock such as poultry shelter, goat shelter, piggery shelter, cattle shelter, and fodder troughs for cattle
- vi) creating infrastructure for promotion of fisheries such as fish drying yards, storage facilities, and promotion of fisheries in seasonal water bodies on public land

Category C: Common infrastructure for NRLM compliant SHGs

- i) Works for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizers and post harvest facilities including pucca storage facilities for agricultural produce
- ii) Common work sheds for livelihood activities of SHGs

Category D: Rural Infrastructure

- ii) Rural sanitation related works such as individual household latrines, school toilet units, Anganwadi toilets either

independently or in convergence with schemes of other Government Departments to achieve 'Open defecation free' status, and solid and liquid waste management as per prescribed norms

- ii) Providing all weather rural road connectivity to unconnected villages and to connect identified rural production centers to the existing pucca road network and construction of pucca internal roads or streets including side drains and culverts within a village
- iii) Construction of play fields
- iv) Works for improving disaster preparedness or restoration of roads or restoration of other essential public infrastructure including flood control and protection works, providing drainage in water logged areas, deepening and repairing of flood channels, chaur renovation, construction of storm water drains for coastal protection
- v) Construction of buildings for Gram Panchayats, women SHGs, cyclone shelters, anganwadicenters, village haats and crematoria at the village/block level
- vi) Construction of Food Grain Storage Structures for implementing the provisions of the National Food Security Act
- vii) Production of building material required for construction works under the Act
- viii) Maintenance of rural public assets created under the Act

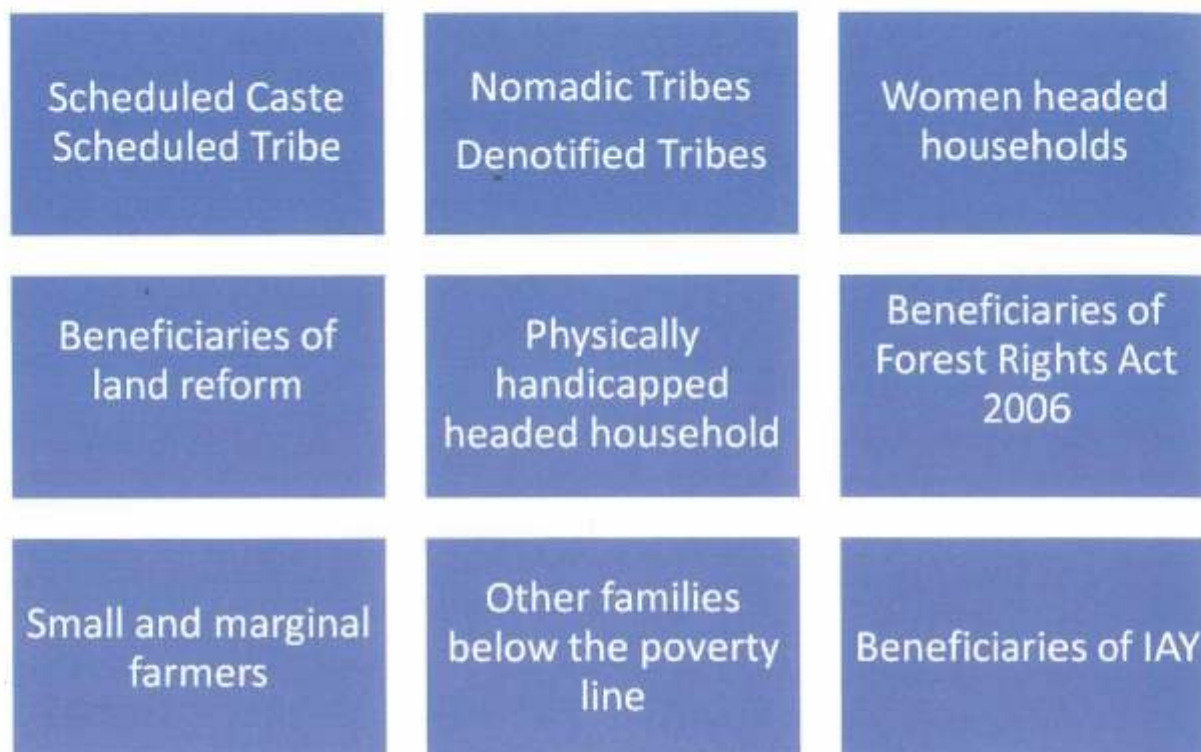
Film to watch:

On Farm Interventions, Gabion Structures, Boulder Checks, Ridge Area Treatment, Earthen Dams, NREGA Consortium [2 minutes each]
Available online here:
<http://www.nregaconsortium.in/resources/films/>

The Planning Process to be followed in MGNREGA is the following (Section 6, MGNREGA Operational Guidelines 2013)

- 1) The prioritized list of works to be taken up should be approved by the Gram Sabha (Section 16.1, MGNREGA)
- 2) The approved list of projects GP wise will be consolidated at the Block level for approval of the Block Panchayat
- 3) On approval of the Block Panchayat it is sent to the District Programme Coordinator (DPC)
- 4) The DPC should collate the proposals from all the blocks into a District Annual Developmental Plan and present it to the District Panchayat which should approve it within 15 days.
- 5) The DPC will give administrative sanction and take steps for technical sanction to be given to the list of approved works.
- 6) Individual assets can be created on the lands of only the following categories of households: (Section 5, Schedule I, MGNREGA)

ANNEXE 2



7) Timeline for the entire process

Date	Action to be Taken
15th August	Gram Sabha to approve GP Annual Plan and submit to PO
15th September	PO submits consolidated GP Plans to Block Panchayat
2nd October	Block Panchayat to approve the Block Annual Plan and submit to DPC
15th November	DPC to present District Annual Plan and LB to District Panchayat
1st December	District Panchayat to approve District Annual Plan
15th December	DPC to ensure that shelf of projects for each GP is ready
31st December	Labour Budget is submitted to Central Govt.
January	Ministry scrutinizes the Labour Budget and requests for compliance for deficiencies, if any
February	Meetings of Empowered Committee are held and LB finalized
February, March	Agreed to LB communicated to States. States to feed data of Month wise and District wise breakup of "Agreed to" LB in MIS and communicate the same to Districts/ blocks GPs
Before 7th April	States to communicate OB, Center to release upfront / 1st Tranche.

- 8) The order of works to be taken up shall be decided by the GP

Right to Monitoring and Social Audit in MGNREGA

- 1) Gram Sabha has the right to conduct social audits once every 6 months (Section 17.2, MGNREGA)
- 2) The Gram Sabha has to form nine member village monitoring committees for monitoring the quality and progress of works. 50% of the committee members should be MGNREGS workers; SC/ST and women should also be represented in the committee. (Section 13.6.4, MGNREGA Operational Guidelines 2013)
- 3) All NREGA-related information is in the public domain and no information can be withheld by invoking Clause 8 of the Right to Information Act. Requests for any NREGS-related documents should be complied within 3 days and fees charged should not exceed photocopying costs (Section 13.8.2, MGNREGA Operational Guidelines 2013)

Right to Grievance Redress under MGNREGA (Section 29, Schedule I, MGNREGA)

- 1) All officials of Ward, GP, Block and District to be present for receiving grievances from workers at least one day a week
- 2) For every grievance submitted, whether through writing, phone, internet or orally, worker should get a dated receipt

- 3) Whoever receives the complaint should complete the enquiry into the matter and dispose the complaint within 7 days. If not the complaint will be automatically escalated to the next higher authority
- 4) After grievance is disposed within 7 days, action should be taken to correct the grievance within 15 days and the person who complained should get this in writing
- 5) If financial irregularity is identified in the inquiry or through a social audit, the DPC must file an FIR against the concerned persons
- 6) PO is be the GRO at the Block Level and DPC is the GRO at the District Level.
- 7) If the complainant is not happy with the order of the GP he/she can appeal to the PO within 45 days of the order
- 8) If the complainant is not happy with the order of the PO he/she can appeal to the DPC within 45 days of the order
- 9) If the complainant is not happy with the order of the DPC he/she can appeal to the State Commissioner within 45 days of the order
- 10) Every appeal should be disposed off within 30 days
- 11) Every District should have an Om buds person who is responsible for receiving grievances, conducting an enquiry into grievance and pass orders
- 12) Every worker has the right to be heard

Division of roles and responsibilities in MGNREGA


Functionaries	Responsibilities
Gram Sabha	<ul style="list-style-type: none"> - Promote a participatory planning approach to find out people's needs and works that can be taken up - Approve a prioritized list of projects to be taken up under MGNREGS - Approve individual beneficiaries - Conduct social audits on implementation of the Scheme
Gram Panchayat	<ul style="list-style-type: none"> - Prepare a development plan and maintain a shelf of works to be taken up under MGNREGS - Register those who are willing to work under MGNREGS and issue a job card to them - Receive applications for work and issue a dated receipt to the applicant - Allocate work to those who demanded and ask them to report for work - Display a list of persons who are being provided with work on its notice board - Implement works that have been sanctioned by the PO - Make all relevant documents available to the Gram Sabha for the purpose of social audits - Keep a copy of MRs available for public scrutiny at the GP Office - Monitor the implementation of the Scheme at the village level.
GRS	<ul style="list-style-type: none"> - Maintaining all MGNREGS documents at the Gram Panchayat level, and ensuring that these documents are conveniently available for public scrutiny - Ensuring that the norms of transparency and "pro-active disclosure" are observed in the Gram Panchayat; - Overseeing the process of registration, distribution of job cards, provision of dated receipts against job applications, etc - Ensuring the smooth and timely flow of information within the Gram Panchayat, as well as between the Gram Panchayat and the Programme Officer

Functionaries	Responsibilities
	<ul style="list-style-type: none"> - Overseeing job applications, allocation of work, payment of wages, payment of unemployment allowance and other activities held on the weekly "employment guarantee day" at the Gram Panchayat level, and being personally present on that day; - Ensuring that the requisite Gram Sabha meetings and social audits are held;
Mate	<ul style="list-style-type: none"> - Formation of groups, marking out the task required to earn the minimum wage (as per the Schedule of Rates) - Maintenance of Muster Rolls at the worksite (including recording the names of workers on the first day of work and marking attendance every day). - Ensuring the authenticity of data in the muster rolls, and the quality of work execution - Task done by each group on a daily or weekly basis. - Ensuring provision of worksite facilities: provision of shelter, designating labourers for provision of child care facilities and water, medicine kit. - General worksite supervision
Programme Officer at Block Level	<ul style="list-style-type: none"> - Ensure that every applicant is provided unskilled manual work in accordance with the provisions of the Scheme within 15 days - Prepare a plan for the Block by consolidating the project proposals prepared by the GP and other implementing agencies - Match the demand for employment with the employment opportunities available at the Block - Receive applications for work and issue a dated receipt to the applicant - Notify applicants to report for work - Ensure fair and prompt payment of wages to labourers - Sanction and disburse unemployment allowance - Monitor projects taken up by GP and other implementing agencies within the Block - Ensure that regular social audits of all works are carried out in the Gram Sabha - Deal promptly within 7 days with any complaint that may arise in connection with the implementation of the Scheme - Prepare an annual report on the implementation of MGNREGA in the Block

Functionaries	Responsibilities
DPC	<ul style="list-style-type: none"> - Information dissemination - Training - Consolidating block plans into a district plan - Ensuring administrative and technical approvals to the shelf of projects has been accorded on time - Release and utilization of funds - Ensuring hundred percent monitoring of works, Muster Roll Verifications
District Resource Persons	Resource persons identified and positioned by the State Social Audit Unit
Village Resource Persons	Facilitators identified by the Social Audit Unit to handhold and support the Gram Sabha in conducting social audits



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