



# SOCIAL AUDIT METHODOLOGY in MNREGA

## Workshop Proceedings



*Research & Documentation Centre,  
H.P. State Institute of Rural Development -  
HIPA,  
Fairlawns, Shimla-171012*

Government of Himachal Pradesh  
State Institute of Rural Development

***Workshop***

***on***

***SOCIAL AUDIT METHODOLOGY***

***in***

***MG NREGS, HP***

**(17<sup>th</sup> March, 2010)**

**A documentation of proceedings by:**

**RESEARCH AND DOCUMENTATION CENTRE,  
STATE INSTITUTE OF RURAL DEVELOPMENT, HIPA  
GOVERNMENT OF HIMACHAL PRADESH,**

## **FAIRLAWNS, SHIMLA-171012**

### **FOREWORD**

Social Audit is a statutory provision in MG NREG Act which has been further facilitated through Operational Guidelines issued by Government of India and MGNREG Scheme, HP Rural Development Department, Government of Himachal Pradesh has also notified Transparency, Grievance Redressal and Social Audit Rules in this context to establish a regime of transparency and accountability in the implementation of MGNREGS at all stages.

State Institute of Rural Development – HIPA has taken the initiative to organize a workshop on social audit methodology in MNREGA with a view to standardize a package on undertaking Social Audit based on their training programmes organized a decentralized manner wherein actual social audit takes place in gram panchayat

It is expected that the proceedings of this workshop will help the department to develop a standard methodology on undertaking social audit in MNREGA specifying ‘Who Does What’ and ‘How’. It is further expected the social audit cycle in a structured manner will be derived as an outcome of this brainstorming workshop.

## PREFACE

State Institute of Rural Development in HIPA has been imparting training to different stakeholders in MNREGS. In this series, SIRD has also organized Training of Trainers Programmes on Social Audit in Chamba, Mandi, Sirmour, Kangra and Bilaspur with a view to create a pool of trainers at district level whose services can be utilized by DRDA's and Blocks for further imparting training in a cascading mode. These ToT programmes have been designed with a good combination of knowledge and skill to build up the capacities to further undertake social audit. Based on these pilots over the time, a way of doing the social audit in view of the ground realities and felt needs of Himachal a methodology has evolved which was proposed to be presented before all the stakeholders. The delegates for this workshop included Project Officer from DRDA's Block Development Officers, Faculty from PRTI, Pradhans and Panchayats Secretary of Gram Panchayats, NGO's representatives, GTZ Technical Expert, DPO, Faculty from SIRD besides Department of Rural Development & Panchayati Raj.

The workshop was organized to have their views on the methodology undertaken by SIRD and thereafter any suggestion and comments received to be incorporated with the observation of the senior officers of Rural Development and Panchayati Raj Department. GTZ which has been commissioned by Department of Panchayati Raj, Himachal Pradesh for evolving mechanism under the Project "Capacity Building of PRI's" was also invited to participate in the workshop.

I would like to place on record the initiative taken by SIRD not only to organize a workshop on this significant issue, but Sh. Rajeev Bansal, Research Officer, SIRD also deserves appreciations for the efforts put in documentation of the proceedings of this workshop.

I hope this document will be useful for the Rural Development and Panchayati Raj Departments to develop standard mechanism for undertaking social audit in MNREGS.

We also look forward for suggestions and comments in this regard.

**Dated: June, 2010**  
**Place: SHIMLA**

**Dr. Shrikant Baldi, IAS**  
**Director**



## “WORKSHOP ON SOCIAL AUDIT METHODOLOGY in MNREGA”

A Report

HP Institute of Public Administration organized a one day workshop on Social Audit in MNREGA on 17<sup>th</sup> March, 2010. The objective of the workshop was to evolve a standard mechanism for understanding Social Audit in MNREGA, based on the experiences of SIRD shared with the stakeholders attending the workshop. The list of participants of the workshop is appended at Annexure-“A”. The agenda of the workshop, in shape of working schedule, was as under:-

### I. AGENDA

TIME	CONTENTS	RESOURCE PERSON
<b>Session I</b>		
1030-1035	Opening & Inaugural Remarks	Sh. Satish Sharma, Deputy Director, SIRD
1035-1040	Workshop Objectives	Sh. Rajeev Bansal, Research Officer, SIRD
1040-1100	Strengths and Grey Areas of Social Audit –	Dr. Shailender Dwivedi, GTZ
1100-1115	Prologue on Social Audit Methodology	Sh. Rajeev Bansal, Research Officer, SIRD
1115-1130	<b>TEA BREAK</b>	
<b>Session II Technical Session</b>		
1130-1315	<b>Brain Storming Session in Groups: In the light of the prologue held earlier, each group to develop action points for</b> <ul style="list-style-type: none"> <li>• Linking items with different documents, possible vulnerabilities, facilities and accountability and transparency indicators</li> <li>• Assigning devised tasks to Social Audit Groups</li> </ul>	
Group I :	<b>DATA VERIFICATION GROUP</b>	Facilitator: Dr. Anandi Mehra, GTZ
Group II :	<b>MUSTER ROLL WATCH GROUP</b>	Facilitator: Ms. Pooja Sharma,
Group III :	<b>PHYSICAL VERIFICATION GROUP</b>	Facilitator: Dr. Shailender Dwivedi, GTZ
1315-1400	<b>LUNCH BREAK</b>	
<b>Session III Technical Session</b>		
<b>Chairperson: Sh. R. D. Dhiman, Secy. (RD &amp; PR); Co-Chair: Dr. R.N. Batta, Director (RD &amp; PR) &amp; Mr. Rainer Rohdewohld, Pr. Advisor (GTZ- PRI Project)</b>		
1400-1410	Welcome	Sh. Satish Sharma, Deputy Director, SIRD
1410-1420	Need & Importance of Social Audit Methodology	Dr. R. N Batta, Director RD & PR, HP

<b>1420-1450</b>	Presentations and Discussion by DATA VERIFICATION GROUP	<b>Group I</b>
<b>1450-1500</b>	<b>Comments, Issues &amp; Solutions from the CHAIR</b>	
<b>1500-1530</b>	Presentations and Discussion by MUSTER ROLL WATCH GROUP	<b>Group II</b>
<b>1530-1540</b>	Comments, Issues & Solutions from the CHAIR	
<b>1540-1610</b>	Presentations and Discussion by PHYSICAL VERIFICATION GROUP	<b>Group III</b>
<b>1610-1620</b>	Comments, Issues & Solutions from the CHAIR	
<b>1620-1630</b>	Consensus on Methodology	<b>Dr. R. N Batta, Director RD &amp; PR, HP</b>
<b>1630-1640</b>	Way Forward & Valediction	<b>Sh. R. D. Dhiman, Secy. (RD &amp; PR)</b>
<b>1640-1650</b>	Vote of Thanks	<b>Sh. Satish Sharma, Deputy Director, SIRD</b>

## II. OPENING REMARKS

At the outset, Sh. Satish Sharma, Deputy Director, SIRD HP gave opening remarks, welcomed participants and shared that SIRD has been organizing training programmes on conducting Social Audit in MNREGA since 2007. These training programmes need to be seen as a pilot to reach a way or a method of conducting social audit.

## III. OBJECTIVES

Thereafter, Sh. Rajeev Bansal, Research Officer, HIPA presented the objective of the workshop. He expressed his gratefulness for the overwhelming response received from the presence of distinguished guests, especially on a very short notice. It was emphasized that although there is MNREGA Act, State Scheme, Operational Guidelines and State Rules on Social Audit, yet it is not clear how social audit is to be undertaken. If social audit committee has to undertake, then how it is to be done and what Social Audit Committee (SAC) is obliged to do while undertaking the whole exercise. He also stressed that it will remain a question with us and we will try to find a solution to this on the basis of our experiences. We shall endeavour to evolve a standard method for undertaking social audit in HP, suitable to the felt needs of this hill State. He also thanked GTZ for joining this workshop who are also working on the social audit subject.

## IV. ROLE & RESPONSIBILITY

A plenary session on strengths and weaknesses of Social Audit was planned in which Dr. Shailendra Dwivedi, Sr. Technical Specialist, GTZ gave three color cards to each participant to

indicate their understanding on role and responsibility of Social Audit. The broad three categories were as under:



Further the feed back given by the participants has been depicted in the picture pasted below:





It was interesting to note that participants pasted maximum cards in the area of Panchayats indicating higher role and responsibility toward Gram Panchayat.

## V. PROLOGUE

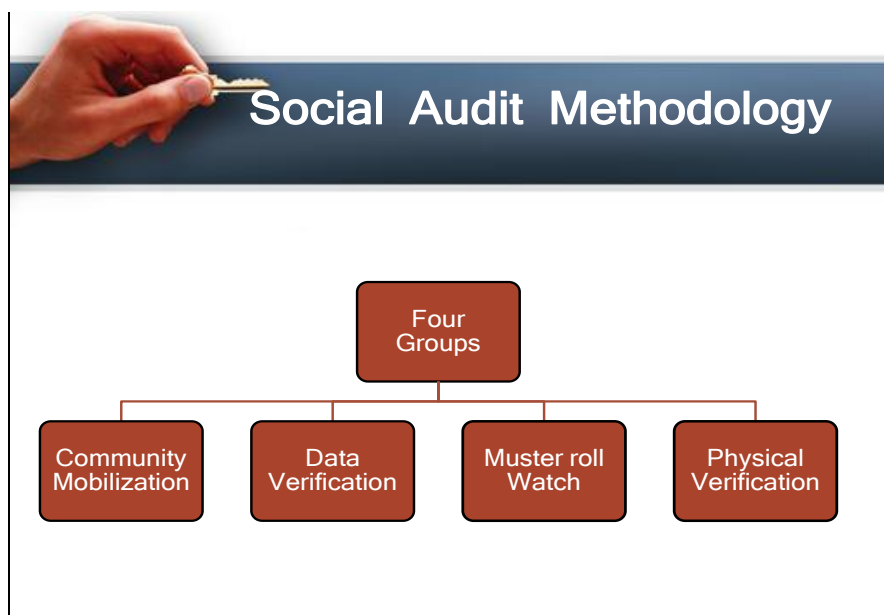
Moving further a prologue on social audit methodology was shared by Sh. Rajeev Bansal through a presentation in which he showed the provisions in MNREG Act; MNREGS, HP; operational guidelines, directions/instructions of Government of India, activity mapping finalized by Government of India in MNREGS operational guidelines, to build up the foundation. It was also shared that vision for Social Audit should be as under:-


## VI. VISION

***“An effective social audit methodology wherein both demand and supply sides meet the obligations and commitments towards each other to finally reach an equilibrium situation in which community is empowered and benefited to its optimum level on one hand and the implementing agency is made accountable and transparent in its working on the other..”***

## VII. SIRD METHODOLOGY


This was followed by social audit methodology being adopted by SIRD for imparting training:.





## Community Mobilization

- Banners and Slogan raising
- Fixing advocacy posters in all the wards
- Making people aware about the MNREGS, their rights and entitlements
- Inviting them for Gram Sabha in GP Ghar
- Fixing of Gram Sabha notice in all the wards
- Interviews with families and recording their statements
- Information on previous Social audit



## Data Verification Group

### Verification from GP Office Record

- Job Cards Register in Gram Panchayat
  - Unique no., entry of eligible and signatures
- Work Demand Register
  - Work demanded and allotted dates
- Receipt of Work Applications
- Assets Register & its entries
- Disbursement of Wages
  - Cash/ Bank or Post Office



## Data Verification Group


- Unemployment Register-
  - Eligibility and payments on admissible rates
- Proactive Disclosures at GP
- Perspective Plan - whether procedure has been followed -scrutiny & Technical Feasibility issues
- Priority of permissible works followed or not
- Details of previous social audit and issues
  - relevant records-muster roll, bills, vouchers. Measurement Books, Sanction orders, persons provided work
- Grievance Redressal Mechanism







## Muster Roll Watch


**Spot Verification of ongoing works**

- Dated receipts of work applications
- Job Card issues viz. free distribution, cost of photograph, updated entries, signs
- Disbursement of wages- time duration, unemployment allowance- due and disbursed, admissible rates
- Medical facilities availed- treatment, medicines
- Work site Facilities-shade, creche, Water, first aid box



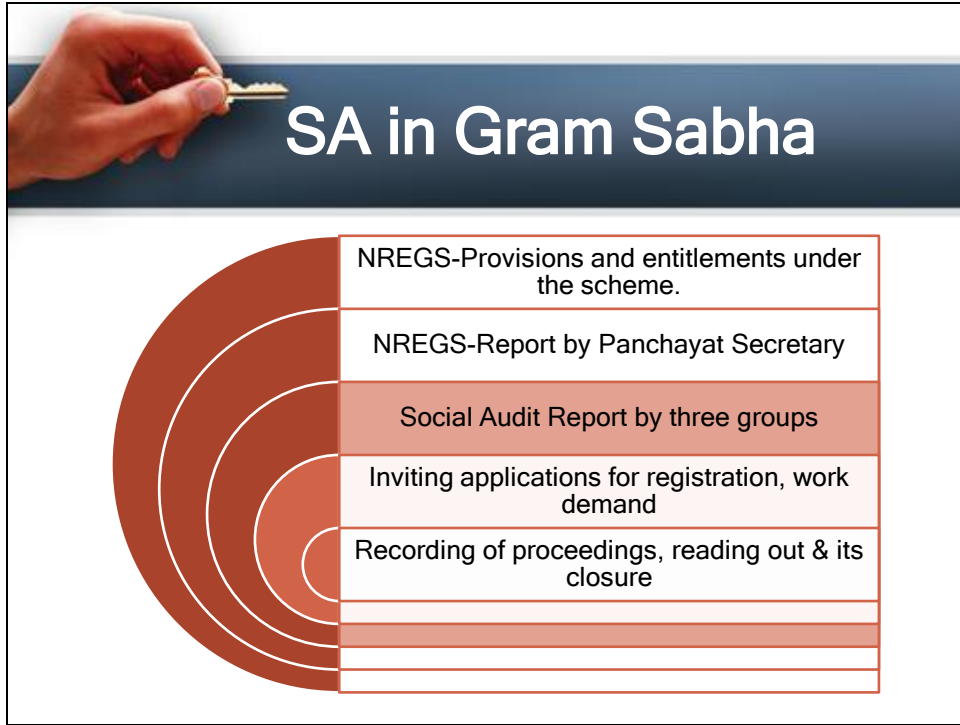
## Physical Verification

-  To check the quality of work,
-  Quantity of the material used
-  Assessment of works, labour & material proportions.
-  JE & TA in this group - Technical nature



## Physical Verification


- **Inspection/supervision**
  - 10% GP by district level officers.
  - 2% GP by state level officers.
  - BDC/ZP may also inspect works
  - VMC at district & State level also to inspect works
  - One vigilance committee at village level for each work with beneficiaries.
  - Monitoring and Evaluation of all works by Gram Sabha



**VIII. PROBLEM STATEMENT**

Thereafter, the problem identified in the above components was presented as under:






## DATA VERIFICATION

- Job Cards Register in Gram Panchayat
  - Unique no., entry of eligible and signatures
- Work Demand Register
  - Work demanded and allotted dates
- Receipt of Work Applications
- Assets Register & its entries
- Disbursement of Wages
  - Cash/ Bank or Post Office
- Unemployment Register
  - Eligibility and payments on admissible rates


- **INCOMPLETE ENTRIES, PHOTOS OF ALL MEMBERS MISSING**
- **WORK DEMAND REGISTER NOT BEING MAINTAINED**
- **NOT BEING GIVEN**
- **NOT BEING MAINTAINED**
- **BANK PAYMENTS, DELAY CASES, PASS BOOKS NOT UPDATED**
- **NOT BEING MAINTAINED**
- **CASES OF ELIGIBILITY, UNPAID**



## DATA VERIFICATION


- Proactive Disclosures at GP
- Perspective Plan - whether procedure has been followed - scrutiny & Technical Feasibility issues
- Priority of permissible works followed or not
- Details of previous social audit and issues
  - relevant records-muster roll, bills, vouchers. Measurement Books, Sanction orders, persons provided work
- Grievance Redressal Mechanism

- **MIXED RESPONSE;**
- **PLANS PREPARED, SCRUTINY AND FEASIBILITY ISSUES**
- **PRIORITY IS NOT BEING MAINTAINED**
- **SOCIAL AUDIT ON PAPER ONLY**
- **OUT OF QUESTION**
- **HARDLY SEEN AT GRASS ROOT LEVEL**



## Muster Roll Watch

<ul style="list-style-type: none"> <li>• Dated receipts of work applications</li> <li>• Job Card issues viz. free distribution, cost of photograph, updated entries, signs</li> <li>• Disbursement of wages- time duration, unemployment allowance- due and disbursed, admissible rates</li> <li>• Medical facilities availed- treatment, medicines costs</li> <li>• Work site Facilities-shade, creche, Water, first aid box</li> </ul>	<ul style="list-style-type: none"> <li>• NOT GIVEN AT ALL</li> <li>• GIVEN FREE, COST OF PHOTO BORNE BY WORKERS, INCOMPLETE ENTRIES, SIGNS MISSING</li> <li>• DELAYED PAYMENTS, PIECE RATE CONCEPT NOT KNOWN, UNEMPLOYMENT ALLOWANCE NOT GIVEN</li> <li>• NOT COME ACROSS</li> <li>• PARTIALLY SEEN</li> </ul>
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## Muster Roll Watch

<ul style="list-style-type: none"> <li>• Muster Roll as per format, Unique No., Stitched</li> <li>• Muster Roll issued by BDO to GP</li> <li>• Date of issue &amp; Date of work with signature of BDO</li> <li>• Signature of Pradhan/BDO</li> <li>• Katcha/Pucca</li> <li>• Authenticated by inspection officer, attendance.</li> <li>• Payment of wages authenticated by                         <ul style="list-style-type: none"> <li>- Beneficiary committee</li> <li>- VMC</li> </ul> </li> </ul>	<p>NOT STITCHED</p> <p>YES, YES</p> <p>YES</p> <p>NOT SEEN</p> <p>PARTIALLY DONE</p> <p>PERFUNCTORY</p>
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## Muster Roll Watch

<ul style="list-style-type: none"> <li>• Available to public for open inspection</li> <li>• Progress of work and detail of material used</li> <li>• MB at worksite and available for public inspection</li> <li>• Daily Measurement of work</li> <li>• Opening and closing date</li> <li>• Summary at the closing part</li> <li>• Signed and numbered</li> <li>• Certified by competent</li> </ul>	<ul style="list-style-type: none"> <li>• NOT SEEN</li> <li>• LEAST CASES SEEN</li> <li>• NOT WITNESSED</li> <li>• HARDLY SEEN</li> <li>• YES</li> <li>• AT TIMES</li> <li>• RARE CASES</li> <li>• NOT NUMBERED</li> <li>• AT TIMES</li> </ul>
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## Muster Roll Watch


<ul style="list-style-type: none"> <li>• Copy of sanction order/work order at worksite for inspection.</li> <li>• Workers attendance - countersigned wages earned,</li> <li>• Minimum 5 workers on weekly rotation basis to verify and</li> <li>• certify bills and vouchers of their work site at least once a week.</li> <li>• Signboards at all work sites with all details</li> </ul>	<ul style="list-style-type: none"> <li>• NOT SEEN</li> <li>• TAKEN, RITUALISTIC</li> <li>• NOT FOLLOWED</li> <li>• NOT FOLLOWED</li> <li>• ON COMPLETED WORKS BUT NOT AT ONGOING WORKS</li> </ul>
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## Physical Verification

- Measurement of works
- Quality of works, location/feasibility of works
- Administrative approval and technical sanctions
- Technical approval of competent authority
- Use of machines
- Works executed by contractors
- Signboards at all work sites with all details
- Time duration of assessment works


- UPTO THE MARK IN MAX.
- REASONABLY GOOD, FEASIBILITY A CONCERN
- NOT DONE AT COMPETENT LEVELS
- NOT DONE AT COMPETENT LEVELS
- NO CASES HAVE COME ACROSS
- HARDLY SEEN
- STANDARD NORM NOT FOLLOWED



## Physical Verification

- List of works
  - sanctioned, started cost etc
  - Detail of material purchased for execution of works
  - Material consumed along with bills/vouchers
  - Unique number to each work
  - Copy of sanction order/work order at worksite for inspection.
  - Daily Measurement of work in MB at worksite and available for public inspection.
  - Labour material ratio - 60:40

- VERY RELUCTANT TO SHARE THE DETAILS
- NO PROCUREMENT NORMS OR PROCEDURE
- HARDLY SFARED
- YES
- NOT SEEN
- HARDLY DONE
- ROUGHLY FOLLOWED



## Physical Verification

- Inspection/supervision
  - 10% GP by district level officers.
  - 2% GP by state level officers.
  - BDC/ZP may also inspect works
  - VMC at district & State level also to inspect works
  - One vigilance committee at village level for each work with beneficiaries.
  - Monitoring and Evaluation of all works by Gram Sabha
- NO SYSTEM PREVAILING,
- NOT DOING
- NOT DOING
- ONE COMMITTEE FOR ALL IN GP
- NOT DONE ACTUALLY, ONLY DONE TO FILL UP THE PAPERS

### IX. EXPECTATIONS

*It was expected that keeping in view the methodology adopted by SIRD-HP, the groups will be able to validate the process which has evolved as a result of number of pilots. It was further assumed that the groups will recommend constituting four teams within the Social Audit Committee on the groups analogy of SIRD and will further approve the process of verifying different documents, registers, interviews with workers, audit of pro-active disclosures, citizen information boards, work site boards, muster roll and physical verification in terms of quality and quantity of works besides mobilizing community for verification of findings in the Gram Sabha.*

*Based on the above process and brain-storming in the groups, It was expected that the concluding session will be chaired by Secretary (RD&PR) and Director (RD&PR) who will monitor, steer and moderate the groups presentations to evolve a working model to undertake Social Audit in a practical manner.*

All the participants were divided in the three groups viz. Data Verification, Muster Roll Watch, Physical Verification Group. The three groups were requested to have a look at the procedures and problems identified and then to recommend suggestions to mitigate the issues as well as assigning the responsibility to primarily accountable. The frame works was as hereafter:-

**X. PROCEDURE AND PROBLEMS IDENTIFIED**

<b>PROCEDURE</b>	<b>PROBLEMS IDENTIFIED</b>
<b>Data Verification Group</b>	
<ul style="list-style-type: none"> <li>• <b>Job Cards Register in Gram Panchayat</b> <ul style="list-style-type: none"> <li>– <b>Unique no., entry of eligible and signatures</b></li> </ul> </li> <li>• <b>Work Demand Register</b> <ul style="list-style-type: none"> <li>– <b>Work demanded and allotted dates</b></li> </ul> </li> <li>• <b>Receipt of Work Applications</b></li> <li>• <b>Assets Register &amp; its entries</b></li> <li>• <b>Disbursement of Wages</b> <ul style="list-style-type: none"> <li>– <b>Cash/ Bank or Post Office</b></li> </ul> </li> <li>• <b>Unemployment Register</b> <ul style="list-style-type: none"> <li>– <b>Eligibility and payments on admissible rates</b></li> </ul> </li> <li>• <b>Proactive Disclosures at GP</b></li> <li>• <b>Perspective Plan – whether procedure has been followed - scrutiny &amp; Technical Feasibility issues</b></li> <li>• <b>Priority of permissible works followed or not</b></li> <li>• <b>Details of previous social audit and issues</b> <ul style="list-style-type: none"> <li>– <b>relevant records-muster roll, bills, vouchers. Measurement Books, Sanction orders, persons provided work</b></li> </ul> </li> <li>• <b>Grievance Redressal Mechanism</b></li> </ul>	<p>INCOMPLETE ENTRIES, PHOTOS OF ALL MEMBERS MISSING</p> <p>WORK DEMAND REGISTER NOT BEING MAINTAINED</p> <p>NOT BEING GIVEN</p> <p>NOT BEING MAINTAINED</p> <p>BANK PAYMENTS, DELAY CASES, PASS BOOKS NOT UPDATED</p> <p>NOT BEING MAINTAINED</p> <p>CASES OF ELIGIBILITY PAYMENTS ARE NOT BEING GIVEN</p> <p>MIXED RESPONSE;</p> <p>PLANS PREPARED, SCRUTINY AND FEASIBILITY ISSUES</p> <p>PRIORITY IS NOT BEING MAINTAINED</p> <p>SOCIAL AUDIT ON PAPER ONLY</p> <p>OUT OF QUESTION</p> <p>HARDLY SEEN AT GRASS ROOT LEVEL</p>

PROCEDURE	PROBLEMS IDENTIFIED
<p><b>Muster Roll Watch</b></p> <ul style="list-style-type: none"> <li>• <b>Dated receipts of work applications</b></li> <li>• <b>Job Card issues viz. free distribution, cost of photograph, updated entries, signs</b></li>   <li>• <b>Disbursement of wages- time duration, unemployment allowance- due and disbursed, admissible rates</b></li>   <li>• <b>Medical facilities availed- treatment, medicines</b></li> <li>• <b>Work site Facilities-shade, creche, Water, first aid box</b></li> <li>• <b>Muster Roll as per format, Unique No., Stitched</b></li> <li>• <b>Muster Roll issued by BDO to GP</b></li> <li>• <b>Date of issue &amp; Date of work with signature of BDO</b></li> <li>• <b>Signature of Pradhan/BDO</b></li> <li>• <b>Katcha/Pucca</b></li> <li>• <b>Authenticated by inspection officer, attendance.</b></li> <li>• <b>Payment of wages authenticated by</b> <ul style="list-style-type: none"> <li>• <b>Beneficiary committee</b></li> <li>• <b>VMC</b></li> </ul> </li> <li>• <b>Available to public for open inspection</b></li> <li>• <b>Progress of work and detail of material used</b></li> </ul>	<ul style="list-style-type: none"> <li>• NOT GIVEN AT ALL</li> <li>• GIVEN FREE, COST OF PHOTO BORNE BY WORKERS, INCOMPLETE ENTRIES, SIGNS MISSING</li> <li>• DELAYED PAYMENTS, PIECE RATE CONCEPT NOT KNOWN, UNEMPLOYMENT ALLOWANCE NOT GIVEN</li> <li>• NOT COME ACROSS</li>   <li>• PARTIALY SEEN</li>   <li>• NOT STITCHED</li> <li>• YES,</li> <li>• YES</li> <li>• YES</li>   <li>• NOT SEEN</li> <li>• PARTIALLY DONE</li> <li>• PERFUNCTORY</li>   <li>• NOT SEEN</li> <li>• LEAST CASES SEEN</li>   <li>• NOT WITNESSED</li>   <li>• HARDLY SEEN</li> <li>• YES</li> </ul>

<ul style="list-style-type: none"> <li>• <b>MB at worksite and available for public inspection</b></li> <li>• <b>Daily Measurement of work</b></li> <li>• <b>Opening and closing date</b></li> <li>• <b>Summary at the closing part</b></li> <li>• <b>Signed and numbered</b></li> <li>• <b>Certified by competent</b></li> <li>• <b>Copy of sanction order/work order at worksite for inspection.</b></li> <li>• <b>Workers attendance – countersigned wages earned,</b></li> <li>• <b>Minimum 5 workers on weekly rotation basis to verify and certify bills and vouchers of their work site at least once a week.</b></li> <li>• <b>Signboards at all work sites with all details</b></li> </ul>	<ul style="list-style-type: none"> <li>• AT TIMES</li> <li>• RARE CASES</li> <li>• NOT NUMBERED</li> <li>• AT TIMES</li> <li>• NOT SEEN</li>   <li>• TAKEN, RITUALISTIC</li> <li>• NOT FOLLOWED</li>   <li>• NOT FOLLOWED</li>   <li>• ON COMPLETED WORKS BUT NOT AT ONGOING WORKS</li> </ul>
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Physical Verification	
<ul style="list-style-type: none"> <li>• <b>Measurement of works</b></li> <li>• <b>Quality of works, location/feasibility of works</b></li> <li>• <b>Administrative approval and technical sanctions</b></li> <li>• <b>Technical approval of competent authority</b></li> <li>• <b>Use of machines</b></li> <li>• <b>Works executed by contractors</b></li>   <li>• <b>Signboards at all work sites with all details</b></li> <li>• <b>Time duration of assessment works</b></li> <li>• <b>List of works</b></li> </ul>	<ul style="list-style-type: none"> <li>• UPTO THE MARK IN MAX.</li> <li>• REASONABLY GOOD, FEASIBILITY A CONCERN</li> <li>• NOT DONE AT COMPETENT LEVELS</li> <li>• NOT DONE AT COMPETENT LEVELS</li> <li>• NO CASES HAVE COME ACROSS</li>   <li>• HARDLY SEEN</li>   <li>• STANDARD NORM NOT FOLLOWED</li> </ul>

<ul style="list-style-type: none"> <li>– sanctioned, started cost etc</li> <li>– Detail of material purchased for execution of works</li> <li>– Material consumed along with bills/vouchers</li> <li>– Unique number to each work</li> <li>– Copy of sanction order/work order at worksite for inspection.</li> <li>– Daily Measurement of work in MB at worksite and available for public inspection.</li> <li>– Labour material ratio – 60:40</li> <li>• Inspection/supervision             <ul style="list-style-type: none"> <li>– 10% GP by district level officers.</li> <li>– 2% GP by state level officers.</li> <li>– BDC/ZP may also inspect works</li> <li>– VMC at district &amp; State level also to inspect works</li> <li>– One vigilance committee at village level for each work with beneficiaries.</li> <li>– Monitoring and Evaluation of all works by Gram Sabha</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• VERY RELUCTANT TO SHARE THE DETAILS</li> <li>• NO PROCUREMENT NORMS OR PROCEDURE</li> <li>• HARDLY SFARED</li> <li>• YES</li> <li>• NOT SEEN</li> <li>• HARDLY DONE</li> <li>• ROUGHLY FOLLOWED</li> <li>• NO SYSTEM PREVAILING,</li> <li>• NOT DOING</li> <li>• NOT DOING</li> <li>• ONE COMMITTEE FOR ALL IN GP</li> <li>• NOT DONE ACTUALLY, ONLY DONE TO FILL UP THE PAPERS</li> </ul>
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## **XI. ROAD MAP FOR WAY FORWARD**

Deliverable Report from the groups expected to look at the above issues and suggest-

- **PROCEDURE**
- **PROBLEMS ENCOUNTERED**
- **SUGGESTIONS TO MITIGATE PROBLEMS**
- **PRIMARILY RESPONSIBLE FOR MITIGATION**

## **XII. PARADIGM SHIFT**

At this juncture, Sh. Vikas Jamwal, Principal, PRTI, Mashobra raised a fundamental issue and challenged the overall style of undertaking Social Audit by SIRD. He raised the following issues:

- SIRD is simply organizing trainings which cannot be called as a methodology for undertaking social audit.
- The procedure shared or the methodology adopted by SIRD is not a mechanism rather it is stepwise approach or steps to do the social audit.
- Instead of going into these steps, it will be better to look into the aspects or phases which may be called methodology i.e. what should be done in pre-gram Sabha, during Gram Sabha and after Gram Sabha.
- The social audit rules of the State also need to be reviewed in sight of his above suggestions.

Sh. Vikas Jamwal, Principal, PRTI, Mashobra suggested that the delegates should work on overall mechanism of social audit in groups rather than the task indicated by the Moderator.

Dr. Anandi Mehra, Senior Technical Specialist, GTZ also argued in favour of this and mentioned that GTZ has evolved a mechanism in this regard which they also will test on pilot basis in the blocks identified by them.

## **XIII. GROUP WORK**

Apropos of it, Sh. Satish Sharma, Deputy Director, SIRD intervened and asked the groups to work on the framework suggested by Sh. Vikas Jamwal, Principal, PRTI. Now the three groups were formed as hereafter:



Sr. No.	Group- I Pre Gram Sabha	Group -II During Gram Sabha	Group III After Gram Sabha
1.	Sh. Surender Maltu	Sh. R N Sharma	Sh. H S Rana
2.	Sh. Naveen	Sh. Kuldeep Thakur	Sh. Madan Lal
3.	Sh. Sanjeev Sood	Sh. Ajeet	Sh. Vijay Bragta
4.	Ms. Anita Kumari	Sh. Vikas Jamwal	Ms. Bhawna
<b>Facilitators</b>	<b>Sh. Shailendra</b>	<b>Ms. Anandi Mehra</b>	<b>Ms. Pooja Sharma</b>

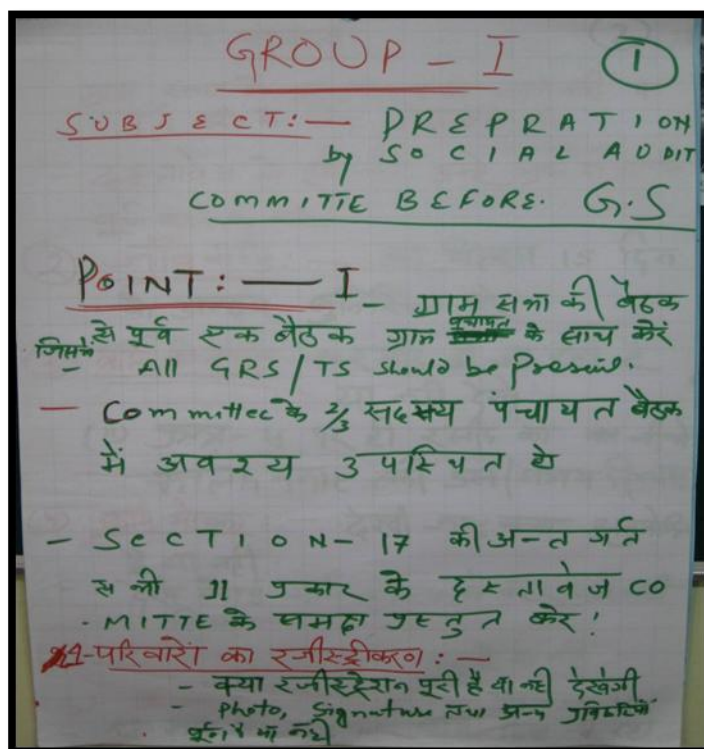
The groups had to find out the activities to be undertaken in the -

1. Pre- gram Sabha phase
2. During gram Sabha phase
3. After gram Sabha phase

#### XIV. GROUP REPORTS

The after lunch session was to be chaired by Sh. R.D. Dhiman, Secy (RD & PR) with Sh. R.N. Batta, Director (RD & PR) and Sh. Rainer Rohdewohld, Pr. Advisor GTZ as co-chair but all of them could not attend due to their engagement in certain over riding exigencies. The after lunch, session was chaired by Sh. Satish Sharma, Deputy Director, SIRD. The reports presented by three groups are affixed as under:-

##### 1. Pre Gram Sabha Group



## सुझाव

(2)

ग्राम सभा में इस सम्बन्ध में जानकारी व पूर्ण करण के लिए जातसाहित करे

- दस्तावेज जो पूर्ण नहीं उन्हें ग्राम सभा में पूर्ण करने को कहे

(2) जाँच कार्ड: - का वितरण 15 दिन के अन्दर बुनिश्चित करे

(3) कार्य की रसीद: - रसीद ही जा रही है या नहीं देखे

(11) फ़ॉर्म- 4 पर ही रसीद का कानिचे कालम बनाए ली उसी समय दी जाए

(4) कार्य योजना: - देखी जाए क्या अनुमोदित है या नहीं

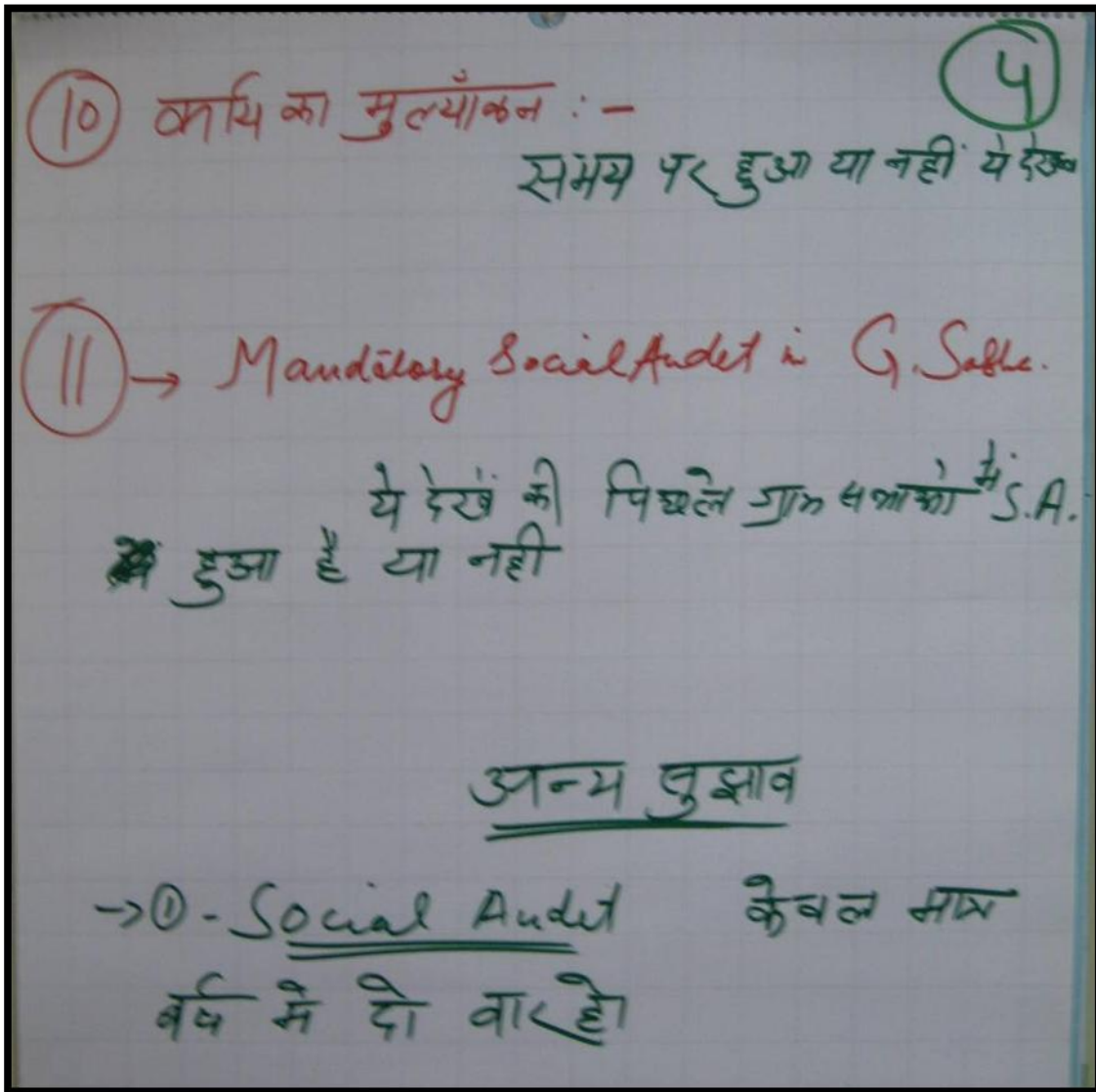
- देखे कोई कार्य अल्पकाल वकालत नहीं किया

(5) Estimate देखना: - बना है या नहीं

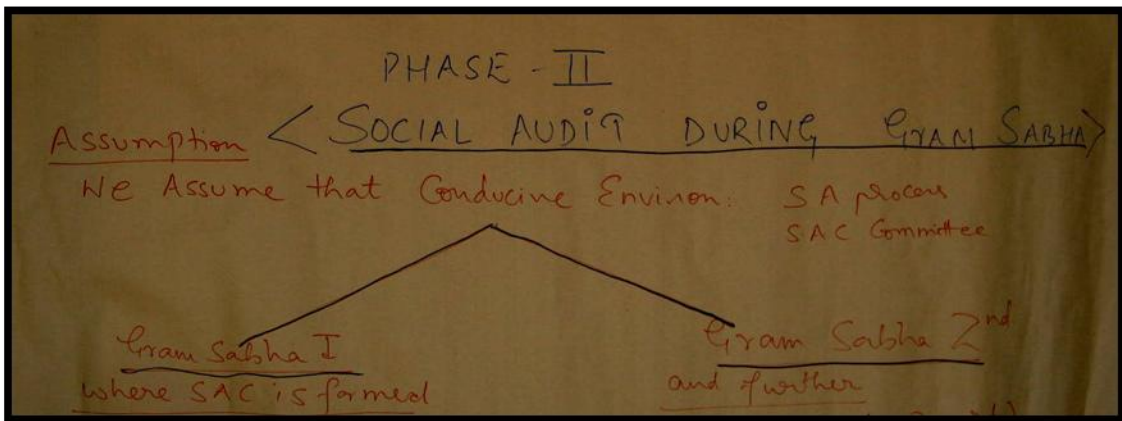
(6) Allotment of work: - फ़ॉर्म- 4 की माँग के अनुसार कार्य दिया जा रहा

- प्रपत्र- 4 को Mustroll ③ से verify करें
- ⑦ Implementation & Supervision of work.  
 MNREGA के अन्तर्गत किए कार्य की शुरुआत G.S Meeting से पहले S.A.C. को दे Committee कोषों के निरीक्षण के उपरान्त G.S के समक्ष रखें।  
 - कार्य पर लगे मजदूरों का सत्यापन करें।
- ⑧ → धरोजगारी भ्रमता : - प्रपत्र- 4 पर <sup>सीमा</sup> समय पर कार्य किया जाए
- ⑨ → मजदुरी का मुजतान : - Assessment के अनुसार देई है या नही  
 - VMC आय सत्यापित  
 - Payment by Cheque or NDF





2. During Gram Sabha Group



Gram Sabha I  
where SAC is formed

\* ISSUES: -

1. Pradhan of G.P will chair this G.S meeting.

(where

<1>

2. S.A.C selection

<2>

(VMC — H.P.P.R Act 1994)  
 VMC — NREGS  
 S.A.C — other member

<3>

3. Minimum Qualification of S.A.C

4. Max Members — 9 to 15 (Ceiling)

5. Member Secretary of S.A.C — Who?

— R.S

or — P.S / P.Sec

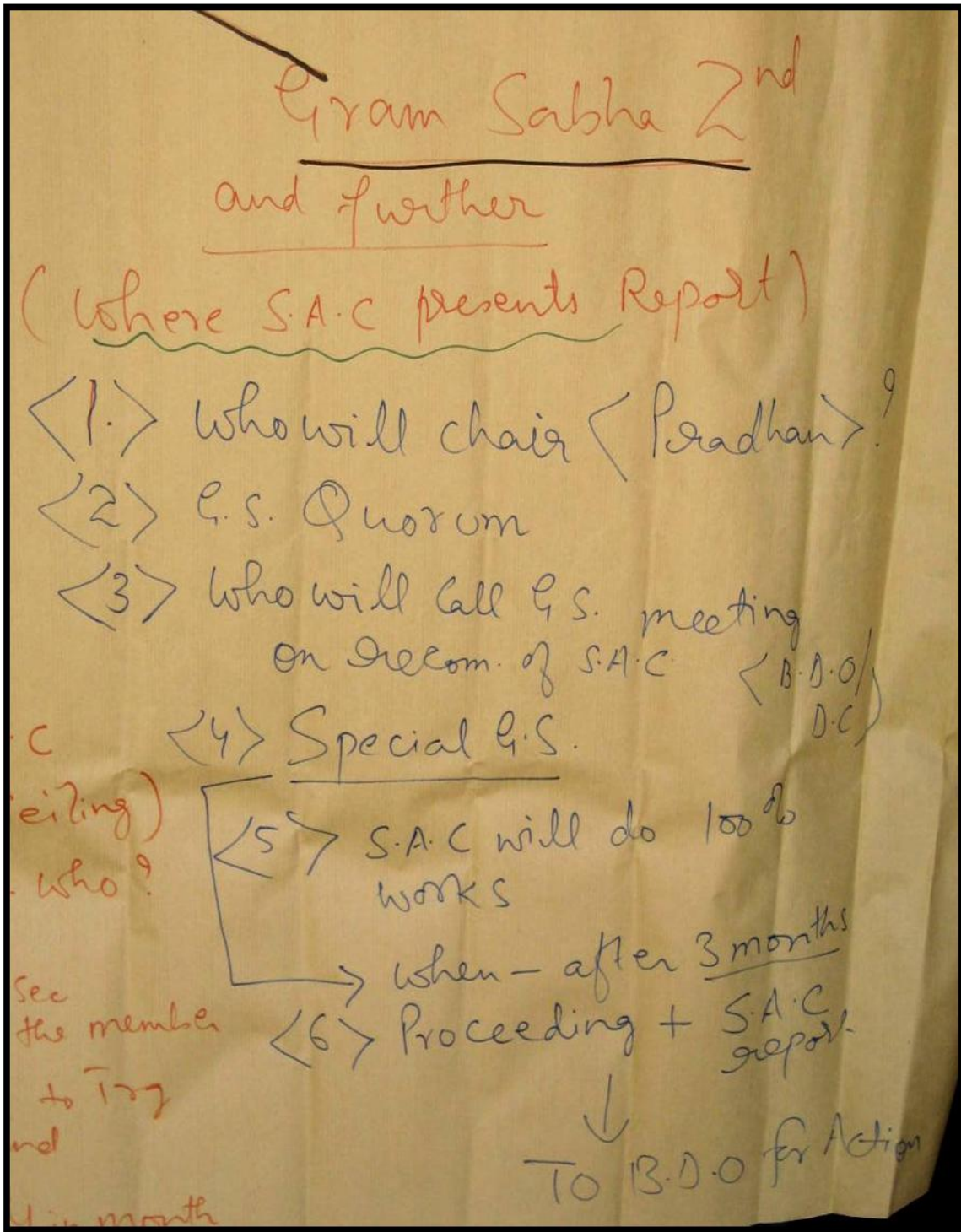
or — one of the member

6. Tenure of S.A.C

or Rotation → related to 177

and

7. Honorarium / sittings = 4 in month  
 finance.





Finances Involved.

<1> Honorarium / Meeting sitting fee.

<2> Trig on 1<sup>st</sup> round (5 days)

(3243 x 15 members) x 5 days  
 x 2000rs for 5 days

= 48645 x 10,000  
 = 48,64,50,000 Crores

SAC will present Report in  
 G.S after doing SA process  
 in following steps

- <1> Community Mobilization
- <2> DATA verification
- <3> M.R. Watch
- <4> Physical Verification

SAC report in STANDARD  
 SIMPLIFIED FORMAT

3. After Gram Sabha Group

Post Gram Sabha (1)

Social Audit Mechanism

On Assumption that Social Audit gram sabha report will be written on a particular format

- 1) Serious Issues (Relating to Financial embezzlement & Planning)
- 2) Procedural Issues ("items")
- 3) New Issues (Emerges during gram sabha meeting)

1) Serious Issues:

- 1 The report of Social Audit gram sabha on above mentioned format & Proceedings will be sent to BDO (PO) by Panchayat Secy. (SAC)  $\implies$  7 days and copies to DC & DPO
- 2 BDO will verify the facts of the report and take action within 20 days. If found any doubt then send for reconsideration of SAC. SAC will consider the report of the BDO within 7 days from the date of receipt of the report. (either put up the matter in meeting or for cancellation of the resolution or send to the BDO with comments)
- 3 After that re/she will take further action of 10 days cancellation of the resolution of the gram sabha or for revivable action. (if rejection BDO can send the report to DC)



4) DC will take necessary action within 30 days from the date of receipt of report from BDO. (2)

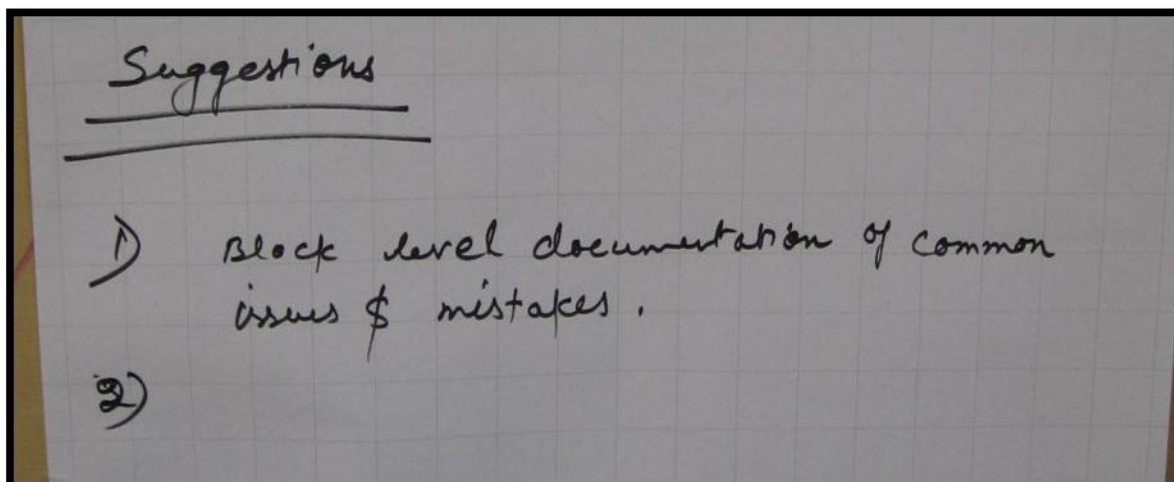
## 2 Procedural Issues

1 Procedural issues will be shared in the gram sabha meeting and if found negligence of ERs. Then show-cause notice will be issued to the ERs/Gram panchayat. GP reps will submit their written explanation within 10 days

2 Suggestions can also be given to improve the procedure.

## 3 New Issues

Issues emerged during SA gram sabha will be consolidated and taken up for next social audit.



#### **XV. OUTCOME**

The final decision or a resolution on the outcome of the workshop could not be finalized since no senior officer from Rural Development & Panchayati Raj Department could reach in workshop. Sh. Vikas Jamwal, Principal, PRTI once again invited the attention of delegates that no tangible conspicuous resolution was not arrived. Responding to this, Sh. Rajeev Bansal apprised him that all the invaluable thoughts put in and the suggestions given will be documented for further conveying it to Department of Rural Development and Panchayati Raj for taking further action at their end, yet he was dissatisfied with this reply.

Dr. Anandi Mehra, GTZ assured that GTZ will pilot test the mechanism suggested by the three groups in their identified blocks as a part of their project activity.

#### **XIV. RECOMMENDATIONS**

On the basis of group presentations and results of the small group discussions, it is recommended that the mechanism/procedure for undertaking social audit in MG NREGS HP may be adopted as under:

##### **SOCIAL AUDIT PROCESS**

The social audit under MNREGS may be done by the Social Audit Committee which can be further organized into the four teams for division of work and functional liberty to undertake the following activities:

**A) PRE GRAM SABHA PHASE**

1. **Social Mobilization-** One team within the Social Audit Committee, this team may work for mobilization of community by making them aware about the provisions of Act and Scheme, their rights and entitlements by banners, slogan raising, pamphlet distribution, fixing advocacy posters. The team may also convince the members of Gram Sabha on the importance of Gram Sabha and invite them to attend for the Gram Sabha meeting on Social Audit in Panchayat Ghar. This process can be made more effective by involving ward members, mahila mandals, yuvak mandals, and NGOs etc. for door to door canvassing and visiting maximum possible households in each ward.
2. **Social Book Keeping:** This second team of the Social Audit Committee to examine the work of social book keeping i.e. examination of all the registers and records maintained by the gram panchayat as mentioned at Para-VII under the title Data Verification. This team will be able to peep through the process of maintenance of record for obligations in relation to social objectives. This exercise will also be taken up in the pre-gram sabha phase by the Social Audit Committee.
3. **Social Accounting:** In the social accounting phase, the two teams may visit the field where the MNREGS works are going on to examine the physical verification of works . The muster-rolls available on the sites where the works are being executed. The activities to be undertaken during this exercise have been mentioned in the Para VII under the title muster-roll watch. This could be further verified by taking interviews of the workers to cross check the information recorded on muster-rolls. In addition to this, physical verification of works in terms of quality and quantity of materials used and its procurement may also be verified on the activities mentioned in the Para VII under the title muster-roll watch. These activities are also to be undertaken in the pre-gram sabha phase.
4. **Social Auditing:** In the process of social auditing, all the four teams of Social Audit Committee should sit together for a joint meeting. In the joint meeting, the four teams to share and discuss their findings and observation with each other. An in depth analysis and interpretation of the information collected may be undertaken here to produce an account of social impact and performance. A consolidated report may be prepared in this joint meeting to be presented in the Gram Sabha which is simple, easy and understandable to common public.

**B) DURING GRAM SABHA PHASE**

**Gram Sabha:** Finally, the gram sabha platform will be the apex form to present the findings of the social audit committee. The social audit gram sabha may be organized in the following manner.

- Explaining NREGS Scheme in simple and easy manner in the local dialect.
- Reading out progress report of MGNREGS implementation in the gram panchayat for last six month.
- GP to read out the action taken report on the findings of previous Social Audit before Gram Sabha.
- Reading out the consolidated report of social audit committee.
- Inviting objections, comments and suggestion from the members of gram sabha.
- Any dissent/objections shall be addressed and recorded in the minutes.
- Inviting applications for registration for job cards and demand for work.
- Recording the proceedings and then reading out and finally closing the register.

### ***C) POST GRAM SABHA PHASE***

After the gram sabha meeting, any dissent/objections recorded in the minutes shall be taken up for further action as under:

- BPO to initiate action on the findings within one month of convening of SA
- All findings relating to contravention to ACT shall be treated as complaint & enquiry shall be conducted
- Any fund deviation shall follow with an action against the concerned person and fund recovery shall be expedited.
- Block Programme Officer to ensure timely SAs and follow up at block level
- Distt. Prog. Coordinator to ensure social audit are convened & prompt action is taken accordingly

The above process can be a standard mechanism if it meets the requirements and approval of the Department of the Rural Development. An elaborate tool-kit can be further developed to give this process a practical shape.

Sh. Rajeev Bansal, Research Officer thanked Sh. S.C. Sharma, Dy. Director, SIRD for chairing the session and all the participants for sparing their valuable time and inputs for this workshop despite of their hectic schedule, Vidhan Sabha Session and closure of the financial year.

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## Annexure- A

**List of Participants**

Sr. No.	Name & Designation	Address
1.	Sh. Satish Chand Sharma, Dy. Director,	SIRD HP
2.	Ms.Chhime Angmo, Assistant Director(NREGS),	Rural Development Department, H.P.
3.	Sh.H.S.Rana, Project Officer,	DRDA, Bilaspur.
4.	Sh.Ravinder Sharma, Project Officer,	DRDA, Sirmaur
5.	Sh.Sanjeev Sood, BDO	BDO Office, Kandaghat
6.	Ms.Bhawna, Core Faculty(Dev.),	SIRD, H.P.
7.	Sh.Surender Maltu, Block Development Officer,	BDO Office, Mashobra
8.	Dr.Anandi Mehra, Sr.Technical Expert,	GTZ, New Shimla
9.	Dr.Shailandra Diwedi, Sr.Technical Expert,	GTZ, PRI Project, New Shimla
10.	Sh.Vikas Jamwal, Principal,	Panchayati Raj Training Institute, Mashobra
11.	Sh.Kuldeep Singh Thakur, Pradhan,	Gram Panchayat Mehri Kathla, Ghumarwin Block, Bilaspur
12.	Sh.Madan Lal Pradhan,	G.P.Dhaloon, Tehsil & District Kangra.
13.	Ms.Pooja Sharma, Consultant, (PR)	VPO Draman, Tehsil Shahpur, District Kangra
14.	Ms.Anu Radha, Film Producer,	20 Toder Mal Road, New Delhi
15.	Sh.Rajeev Bansal, Research Officer,	SIRD, H.P.
16.	Sh.Vijay Bragta, Instructor,	Panchayati Raj Training Institute, Mashobra
17.	Ms.Anita Kumari, Panchayat Secretary,	G.P.Dhami, Block Mashobra
18.	Sh.Ajit Kumar, CDW(Sr.),	CORD, Sidhbari, District Kangra.
19.	Sh.Naveen Singh Kaundal, Junior Engineer,	D.R.D.A. Shimla
20.	Ms. Aasiya Rehman, YP- CAPART	SIRD HP
21.	Sh.Daljeet Chand	VPO Dhoroon Tehsil & District Kangra.





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