

**COMPARATIVE STUDY OF THREE SOCIAL AUDIT UNITS (SAU) IN:
CHHATTISGARH, TELANGANA, AND JHARKHAND**

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EXECUTIVE SUMMARY

I	Title	: Comparative Study of three Social Audit Units (SAU) in Chhattisgarh, Telangana, and Jharkhand
II	Organisation	: Chhattisgarh Social Audit Unit (CGSAU), Raipur
III	Reporting Officer	: Ms Devika Sharma
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Objective and Scope of the Study

At present Chhattisgarh Social Audit Unit (CGSAU) conducts social audit of MGNREGS and PMAY (earlier IAY) and propose to extend to all Rural Development Schemes. Over the last three years, Chhattisgarh has evolved in the processes that make an attempt towards institutionalization of social audits in the state but still there is a long way to go before the vision of leakage free transmission of benefits is realized. The objective of study therefore is to make a comparative analysis of the social audit units at Chhattisgarh, Telangana and Jharkhand so that CGSAU adopts good practices that are there in other two states.

Methodology and Sources of data

The project demanded an *exploratory study* of the three social audit units. The methodology adopted involved various data collection tools like Semi-structured Interviews, Unstructured Interviews, Focused Group Discussions (FGDs), Gram Sabha, Public Hearing etc. depending upon the kind of people we interacted with.

The study made use of both primary and secondary data depending upon the constraints, feasibility and requirements. The primary sources of data included Resource Persons (field level staff), Directors, and Heads of Department for different functions while the secondary sources of data include references made from various past years social audit reports, manuals, government notifications and circulars related to social audit.

Findings and Conclusion

Although all the three units have the same mandate which is of auditing rights based government schemes but there is a very significant difference in the way some processes are followed. To mention a few for example, Jharkhand unit has the concept of four public hearings that is at Gram Panchayat level, Block level, District level, and State level while there is only one public hearing in Chhattisgarh and Telangana which is at Block level. Another major finding is that Telangana unit has a vigilance wing for post social audit follow up while there is no such institution in Chhattisgarh and Jharkhand. Telangana unit has integrated Information and Communication Technology (ICT) with Tata Consultancy Services (TCS) that has made their whole process of social audit publicly accessible. To encourage participatory and pro people governance, social audits of government schemes is imperative. As witnessed during our field visits in all the three states, social audits have brought down the corruption at the grassroots delivery systems and have made people in power more accountable.

Recommendations

The Chhattisgarh Social Audit Unit should engage with Civil Society Organizations as this will add to the credibility of CGSAU. The unit should increase compensation of Village Resource Persons (VRPs). Moreover, Chhattisgarh unit needs to spell out its vision, mission and objectives clearly and unequivocally so that it maintains its independence and autonomy from government in true sense because there is some unnecessary interference from the state currently. CGSAU should practice special audits, concurrent audits and test audits so that social audit does not remain just an annual exercise rather it should be a continuous public vigilance mechanism. To make the concept of social audit universal and more relevant in the governance, the state must progressively support the social audit units in terms of all kinds of resources required for carrying out the exercise.

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LIST OF ABBREVIATIONS

APC	-	Agriculture Production Commissioner
APD	-	Assistant Programme Director
APM	-	Additional Programme Manager
APO	-	Additional Programme Officer
ATR	-	Action Taken Report
BRP	-	Block Resource Persons
BSAF	-	Block Social Audit Facilitators
CB	-	Capacity Building
CEO-JP	-	Chief Executive Officer Janpad Panchayat
CEO-ZP	-	Chief Executive Officer Zila Panchayat
CGSAU	-	Chhattisgarh Social Audit Unit
CO	-	Computer Operator
CRD	-	Commissioner of Rural Development
CSO	-	Civil Society Organization
CVO	-	Chief Vigilance Officer
DC	-	District Collector
DDO	-	District Development Officer
DEF	-	Data Entry Facilitator
DEO	-	Data Entry Operators
DPC	-	District Programme Coordinator
DRP	-	District Resource Persons
DTR	-	Decision Taken Report
DSAF	-	District Social Audit Facilitators
DSAM	-	Divisional Social Audit Managers
DTF	-	Decision Taken Format
DVO	-	District Vigilance Officers
DWMA	-	District Water Management Authority
EC	-	Empowered Committee
eFMS	-	Electronic Fund Management System
EGS	-	Employment Guarantee Scheme
FA	-	Field Assistant
FFC	-	Fourteenth Finance Commission

FGD	-	Focused Group Discussion
FTE	-	Fixed Tenure Employees
FTO	-	Fund Transfer Order
G.O.	-	Government Order
GP	-	Gram Panchayat
HoD	-	Head of Department
HRMS	-	Human Resource Management System
ICDS	-	Integrated Child Development Scheme
ICT	-	Information and Communication Technology
IT	-	Information Technology
JE	-	Junior Engineer
JSAU	-	Jharkhand Social Audit Unit
JSLPS	-	Jharkhand State Livelihood promotion Society
MGNREGA	-	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	-	Management Information System
MKSS	-	Mazdoor Kisan Shakti Sangathan
MoRD	-	Ministry of Rural Development
MPDO/BDO	-	Mandal Parishad Development Officer/ Block Development Officer
NEFT	-	National Electronic Fund Transfer
NGO	-	Non Government Organization
NIRD	-	National Institute of Rural Development
PD	-	Project Director
PE	-	Project Executive
PM	-	Project Manager
PMAY/IAY	-	Pradhan Mantri Awas Yojana/ Indira Awas Yojana
PR&RD	-	Panchayati Raj and Rural Development
PRA	-	Participatory Rural Appraisal
QC	-	Quality Control
RD	-	Rural Development
RFP	-	Request for Proposal
RTI	-	Right to Information
SA	-	Social Audit
SAU	-	Social Audit Unit
SBM	-	Swachh Bharat Mission

SDS	-	Social Development Specialist
SHG	-	Self Help Group
SIRD	-	State Institute of Rural Development
SPIU	-	Strategies Performance Innovations Unit
SRP	-	State Resource Person
SSAAT	-	Society for Social Audit, Accountability and Transparency
STM	-	State Team Monitor
TA	-	Technical Assistant
TCS	-	Tata Consultancy Services
TISS	-	Tata Institute of Social Science
Vice MPP	-	Vice Mandal Praja Parishad
VRP	-	Village Resource Person
VSA	-	Village Social Auditors
ZPTC	-	Zila Parishad Territorial Constituencies

1. INTRODUCTION

1.1 About MKSS¹ – Movement for Right to Know

Mazdoor Kisan Shakti Sangathan, (MKSS) is a People's Organization that was formed in 1990. MKSS works with workers and peasants in the villages of Central Rajasthan. It was set up by the people of the area to strengthen participatory democratic processes so that ordinary citizens could live their lives with dignity and justice. The organization was born out of a struggle for community land held illegally by a feudal landlord. The subsequent struggle for minimum wages made it evident to the people that transparency and accountability of systems of governance are basic to access any right.

By mid 1994, MKSS had formulated a specific demand for copies of financial records of expenditure incurred in the local government institutions including Panchayats. However, since there was no legal entitlement to access relevant information even within the Panchayat, the MKSS had to mostly rely on informal means and sympathetic officials for access to these documents. Once procured, these records were closely examined by the people of the concerned Panchayats. Public hearings were organized where residents came together to verify and audit the work of their Panchayat through individual and collective testimonies. Thus, the demand for transparency, accountability, and redressal through social audit (physical audit by the people), began to take shape. The first Public Hearing the MKSS organized in December 1994 established the importance of information for the people, and exposed the official opposition to disclosure of records. This flagged off the struggle for the people's Right to Information.

The campaign for the Right to Information was born out of the MKSS's struggle to ensure that all workers receive minimum wages. Since the state of Rajasthan, where MKSS is based, receives very little rainfall most poor people depended on government drought relief work (under the Famine Relief Code) for their survival. Since the demand to see records arose over disputes of Panchayat public works, RTI was closely associated with work and wages. The MKSS, with other like-minded organizations, has built upon an older demand for the extension of work guarantee, the demand arising from the existence of the Maharashtra State Employment Guarantee Act (1977). From this widespread campaign emerged a demand for a National Rural Employment Guarantee Act (NREGA) as a legal entitlement. Parliament passed the NREGA (now MGNREGA, Mahatma Gandhi NREGA) in August 2005.

¹ <http://mkssindia.org/about/>

1.2 What is Social Audit?

Information is the currency of democracy.

According to Social Audit – A People’s Manual, 2007, “Social Audit is a process by which the people, the beneficiaries of any scheme, programme, policy or law, are empowered to audit such schemes, programmes, policies and laws.” (Singh 2007)

It is an ongoing process by which the potential beneficiaries and other stakeholders of an activity or project are involved from the planning to monitoring and evaluation of that activity or project. It thereby tries to ensure that the activity or project is designed and implemented in a manner that is most suited for the prevailing local conditions, and the programme appropriately reflects the priorities and preferences of those affected by it and also that it most effectively serves the interest of the public at large.

1.3 Why do we need social audits?

The main objective of welfare schemes initiated by governments is to improve the livelihoods of people on sustainable basis. Despite spending billions of rupees, unacceptable levels of poverty, unemployment and inequalities persist largely due to inadequate planning, leakage of resources and lack of awareness of people about objectives of various development programmes. Further, attitudes of delivery system and poor participation of local communities in the implementation and monitoring of such programmes also lead to nonresponsive governance.

Now, governments are facing an ever-growing demand to be more accountable and socially responsible and the community is becoming more assertive about its right to be informed and to influence governments’ decision-making process. Faced with these vociferous demands, the executive and the legislature are looking for ways to evaluate the performance of their governance. The one such tool that has gained prominence in the last decade or so is the tool of Social Audit. The civil society organizations including NGOs, social activists’ groups have undertaken social audits to monitor and verify the social performance. Social audit gives an understanding of the administrative system from the perspective of the vast majority of the people in the society for whom the very institutional/administrative system is being promoted and legitimized.

Moreover, the audits serve to shift, if only temporarily, the power dynamic between beneficiaries and officials. In the normal course, beneficiaries interact with officials as petitioners requesting and receiving work and wages. During the social audit, beneficiaries can demand action and, in part because of the public nature of the event, the government must admit to its mistakes and justify its actions. (Kidambi 2007; Dreze, 2008)

1.4 Society for Social Audit, Accountability and Transparency (SSAAT), Telangana

The Society for Social Audit, Accountability and Transparency (SSAAT) was registered as an independent society under the Societies Registration Act on 15th of May 2009 vides G.O Ms. No. 155, PR&RD (RDII) Department. Prior to that, the Social Audit of the MGNREGA was undertaken by the Strategies Performance Innovations Unit (SPIU) – Andhra Pradesh from 2006 to 2009. SSAAT has been conducting social audits of the MGNREGA since 2006. In recent years, it has expanded the social audit process to Mid-Day Meal scheme, Social Security Pensions, Integrated Watershed Management Programme, Aam Aadmi Bima Yojana, Integrated Child Development Scheme (ICDS) and other state government schemes. In 2014, the state of Andhra Pradesh bifurcated into two separate states namely, Telangana and Andhra Pradesh. As a result, both the states have separate social audit units. At present SSAAT, Telangana does social audits in 29 districts out of 31.

1.5 Social Audit Unit (SAU), Jharkhand

The Unit has been set up within Jharkhand State Livelihood promotion Society (JSLPS), at SRC, JSLPS office 3rd floor FFP Building, Dhurva through notification no. 10-3002/SA/2015/RDD (N) 794 dated 2ND May, 2016. Apart from regular social audits of MGNREGA works, the unit has taken up pilot audits of PMAY in Palamu and Godda districts. The social audit of ICDS centers is proposed for same number of Gram Panchayats 8 which have been randomly selected for MGNREGA in two districts identified by the Women and Child welfare department.

1.6 Chhattisgarh Social Audit Unit (CGSAU), Chhattisgarh

Chhattisgarh Social Audit Unit (CGSAU) was established in 2014 and was registered as an independent society under the Societies Registration Act on 3rd of May 2014 vides G.O F-3-75/22-1/2013 under Panchayat and Rural Development Department. It works in autonomy from mainstream administration under the guidance of Governing Body chaired by the Chief Secretary, Government of Chhattisgarh. At present, CGSAU is responsible for social audit of MGNREGS and PAAY (earlier IAY) and propose to extend to all Rural Development Schemes.

2. OBJECTIVE OF THE STUDY

Comparative study of the social audit units at Chhattisgarh, Telangana and Jharkhand so that Chhattisgarh Social Audit Unit (CGSAU) adopts best practices that are there in other two states.

3. METHODOLOGY

The project demanded an *exploratory study* of the three social audit units. The methodology adopted involved various data collection tools like semi-structured interviews, unstructured interviews, Focused Group Discussions (FGDs), Gram Sabha, Public Hearing etc. depending upon the kind of people we interacted with. During the study period, we conducted 20 semi-structured interviews, 10 unstructured interviews, 6 FGDs (2 in each of the three states), attended 3 Gram Sabha and 3 Public Hearings.

4. SOURCES OF DATA

The study made use of both primary and secondary data depending upon the constraints, feasibility and requirements. The primary sources of data included resource persons (field level staff), Heads of Department for different functions, Directors, Additional Chief Secretary, Jharkhand, MGNREGA Commissioner, Jharkhand, Secretary, PR&RD, Government of Chhattisgarh while the secondary sources of data include references made from various past years social audit reports, manuals, government notifications and circulars related to social audit.

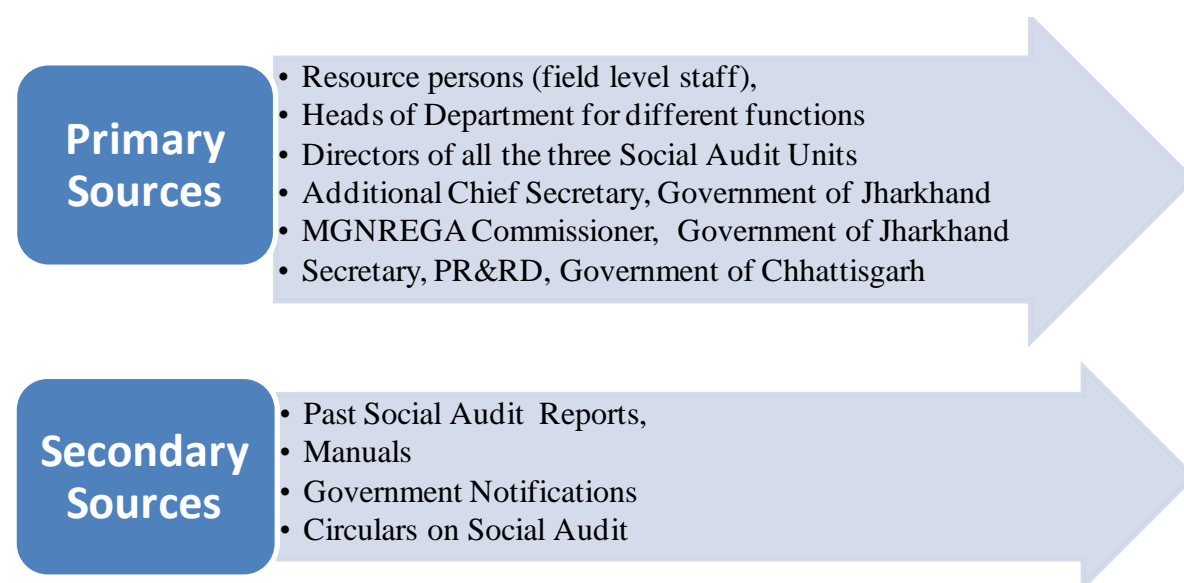


Figure 1 : Sources of Data

5. FINDINGS AND ANALYSIS

5.1 Social Audit Process Timeline

The Social Audit process involves several sub-processes and it starts with training and ends with public hearing. The chart below indicates the constituent processes and their respective duration. It is also an indication of the rounds of audit done by a team once it goes to the field.

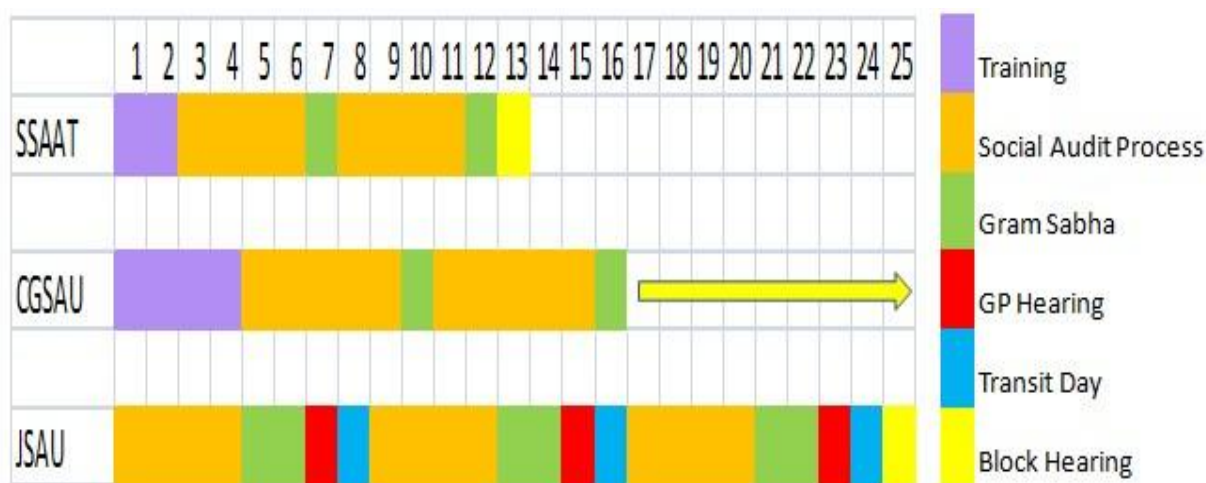


Figure 2 : Social Audit Timeline

The chart above indicates that the first step in social audit is to train (purple color) the Village Social Auditors (VSAs). At SSAAT the training is for two days, at CGSAU, it goes on for four days while at JSAU there is no separate training before each audit as the VSAs have been empanelled after providing three day induction training. Post training, on-field audit process (orange color) that includes door to door verification, group discussions and physical measurements of the worksites goes on for four days at both SSAAT and JSAU, while at CGSAU the process is conducted for about five days. Empanelment of VSAs at Jharkhand speeds up the audit process as at the end of day four, while CGSAU has just completed training and SSAT is done with the two of its four days audit, JSAU is done with its audit process.

All the findings of the Social Audit team are then validated in the Gram Sabha (green color) in all the three states. One social audit team conducts two consecutive rounds of social audit in both Telangana and Chhattisgarh, while a team conducts three consecutive rounds of audit in Jharkhand. The presiding officer at a hearing on block level (yellow color) then takes decisions on all the validated issues of the gram sabha in Telangana and Chhattisgarh.

However at Jharkhand there is a concept of hearing by a jury at four levels namely Gram Panchayat, Block, District and State. The dates for GP hearing (red color) at Jharkhand on the 7th, 15th and 23rd day of the start of audit process are fixed in advance in the annual calendar. Also the date for block hearing on 13th day in Telangana and 25th day in Jharkhand are fixed in their annual calendar. However, in Chhattisgarh the date of block hearing is not fixed but negotiated with the concerned authorities as indicated by the arrow (yellow color)

5.2 Social Audit Process

The Social Audit Units (SAUs) are responsible for ensuring that a social audit is conducted in every Gram Panchayat twice a year as mandated in Audit of Scheme Rules, 2011. Although social audit as a concept and a tool is same everywhere but the three units differ in the way processes are implemented.

5.2.1 SSAAT, Telangana

5.2.1.1 Preparation of the Audit

Social Audits are being facilitated for most part by literate youth (men and women) from the MNREGA beneficiaries' families. The process begins with -

5.2.1.1.1 Drawing up a Social Audit Schedule

The SSAAT prepares an annual action plan/calendar along with monthly schedules of the Social Audits that will be facilitated District Wise – with the names of the Mandals and corresponding dates. The calendar prepared is addressed to the District Collectors of Telangana and a copy of the same is made available to the Commissioner, PR&RD, Chief Vigilance Officer (CVO), MGNREGS, Project Directors of DWMA, District Vigilance Officers (DVOs), MPDOs. The criteria for sequencing the audits are Gram Panchayats with highest MGNREGA expenditure. The calendar also lays down in advance the dates on which Gram Sabha and Public hearing will be held in the respective Gram Panchayats, while ensuring that every Gram Panchayat is audited twice a year. This is mandated by Section 6(1) of Audit of Scheme Rules. Past experience suggests that social audit unit of Telangana is able to achieve 93% efficiency according to planned annual action plan at the beginning of the year.

The list of records required to conduct the Social Audit Process includes Gram Sabha resolution, Technical estimates and approvals, Muster Roll copies, Copy of Measurement Book, Wage Lists, Material bills/vouchers, Consolidated MRs.

5.2.1.1.2 Intimation Letter

The concerned District Head and the Mandal Parishad Development Officer (MPDO) receives an intimation letter with the details of Social Audit Schedule and the records that are to be handed over to the social audit teams. At the beginning of month, intimation letters are generated through an interface designed by Tata Consultancy Services (TCS). The administrative department is required to select the Mandal, Gram Panchayat, start and end

date of records required, which generates an intimation letter in an already set format which is sent for approval through digital signature to Director SSAAT, then to Commissioner, PR&RD and then to MPDO at Mandals. Once the approval from concerned authorities is received, an email is sent to the Tata Consultancy Services (TCS) stating the requirement for Consolidated Booklets which are sent by the TCS through a link in the email. The link for these records is shared with printing vendor. Later, the printing vendor prints the records and directly sends the records to concerned mandals office from where the social audit team collects the records.

The Government of Telangana has tied up with Tata Consultancy Services (TCS) which serves as an IT backbone for the Social Audit Unit. TCS provides with a Consolidation Book with data arranged according to Job Card Number and Work Details Book arranged according to Work IDs. MPDO office needs to provide Muster Roll, Demand Form, Measurement Book and the List of Works arranged according to Work IDs. Estimations are taken by the SSAAT from MGNREGA website or Mobile Application. Decision Taken Format prepared by the SSAAT is used to record the grievances as well as the decision/recommendation of action to government by the presiding officer.

The MPDO is required to furnish the records within two days of intimation as per the circular² of Commissioner of Rural Development (CRD) in Telangana. Incomplete records /denial/ delay in provision of records may lead to a suspension letter of APO.

The required records need to be pro-actively shared by the Administration to the Social Audit Teams 15 days prior to the social audit. Non provision/incomplete provision/delay in provision of records is considered as a violation of MGNREGA and the District Programme Coordinator (DPC) shall take 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.

5.2.1.1.3 Team Selection

Each Social Audit team that facilitates the audit of a Mandal is headed by a State Resource Person (SRP). SRP is not a resident of the district in which he is supposed to facilitate social audit along with his/her team. She/he has a team of 10 District Resource Persons (DRPs). These DRPs are not resident of the mandals in which they will be facilitating social audits. These teams are selected and are sent to the field in a randomized manner by the SSAAT

² Memo No. 2525/RD.II/A1/2010 dt. 10.04.2013

State Office so that there are least chances for any social audit staff to build up vested interests.

5.2.1.1.4 Identification of the Village Resource Persons (VRPs) –

The SRPs and DRPs go to the villages of the allotted mandals and identify 12th pass literate youth (3 to 4 per Gram Panchayat) from the MGNREGA beneficiaries' families and are called Village Social Auditors (VSAs). However, MGNREGA workers themselves are not eligible for carrying out the work of VSA. At Telangana, VSAs only observe the social audit process for initial two rounds and from the third round onwards, they actually conduct the social audit. The social audit process is conducted in a cluster of 10 to 15 gram panchayats simultaneously in one round of audit.

5.2.1.1.5 Training and consolidation of records

At SSAAT, the VSAs are trained in the social audit processes over a two to three days period in the classroom mode (theoretical training) and for two audits at the field (practical training). Classroom teaching includes apprising trainees with main features of the MGNREGA, RTI and social audit processes. They also verify and consolidate the MGNREGA records pertaining to that mandal.

5.2.1.1.6 Formation of Teams to do the audit

The VSAs are organized into teams with a DRP who heads the team for the audit of allotted Gram Panchayats. The DRPs role is to help facilitate the SA verification process at the village level through the VSAs.

5.2.1.2 Record Verification and Gram Sabha

5.2.1.2.1 Records Verification

At the village level the DRP and the VSAs conduct door to door verification of the muster rolls, focused group discussions and worksite verification. Awareness building of the rights and entitlements of the wage seekers is an important part of the SA process. This process of record verification takes four days for a particular gram panchayat.

5.2.1.2.2 Social Audit Gram Sabha

The Gram Sabha as mandated in the MGNREGA itself under Section 17 of the Act provides a platform to all villagers to seek and obtain further information and responses from all involved in the implementation. The Act also states that the action taken report relating to the previous social audit shall be read out at the beginning of the meeting of each social audit.

At Telangana, the social audit verification process ends with a Gram Sabha. The Social Audit Gram Sabha has an independent observer not less than the rank of a Tahsildar before whom the social audit report as well as the evidences gathered are finalized and validated. The average duration of gram sabha is two to three hours with an average attendance of 80 to 100 participants. From the implementing agency, FA (Field Assistant), TA (Technical Assistant) and CO (Computer Operator) are required to be present in the gram sabha.

5.2.1.3 Social Audit Public Hearing

5.2.1.3.1 Public Hearing

In Telangana, Social Audit Process culminates into Public Hearing at the mandal level where social audit reports of all the gram panchayat are read out by the District Resource Person (DRP) in the presence of villagers, people's representatives, Assistant Project Director, Additional Project Director, MPDO, ZPTC, Vice MPP and concerned MGNREGA functionaries. Additional Project Director (APD) presides over the hearing wherein he takes the decision on the issues raised and validated in gram sabha. All Social Audit Public Hearings are video graphed for future references and evidences. The hearing takes place on the 11th day from the start of the audit process after the Gram Sabha on 10th day.

If the people who are required to be present in the hearing are not present then no arrangement is made to hold the public hearing again implying that absentees would not be given a platform to put their justifications forward and an in-house hearing is done with the Project Director and the deviations are asked to be recovered by the state.

Previous year Action Taken Report (ATR) is received by the SSAT before starting the next audit, which is verified at ground during the audit process and is also read out before starting the public hearing for current round. If the Social Audit team is not satisfied with any decision taken at public hearing, it is pursued further with (Commissioner of Rural Development).

5.2.1.3.2 Presiding Officer and Decision Taken Report

The Project Director after hearing out an issue records his decision in a report known as Decision Taken Report (DTR). This report becomes the official Government document and the same is handed over to the Civil Vigilance Officer (CVO) through the office of SSAAT for further action to be initiated based on the evidence in each case produced by the Social Audit teams.

5.2.1.3.3 Follow up and appraisal

The Section 4 of the Audit of Scheme Rules, 2011 states that, the State Government shall be responsible for follow up action and redressal of grievances that are identified during social audit and 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 coordinated the 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. 15 days before the subsequent round of 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 in the previous round. During field visits, the VRPs should verify whether action as specified in the ATR has indeed been taken or not.

The CVO's office ensures that action is initiated within 7 days from the time that the report is handed over by the SSAAT through the District Vigilance Office (DVO). The follow up process at SSAAT requires the signed copies of the DTR to be sent to key officials within twenty-four hours of the social audit. Key officials are the Project Executive (PE)/District Vigilance Officer (DVO), the MPDO, and the PD. In addition, one copy is sent to the data entry operators to ensure quick computerization of the social audit findings. The original copy is retained by the SSAAT.

At the district level, the responsibility for follow-up action after the public hearing lies with the Project Director (PD) and District Vigilance Officer (DVO). Within three days of receipt of the DTR, the PD and DVO send a report to the District Collector for approval of action to be taken. Once this is approved, follow up action is initiated. This includes issuance of show cause notices (implicated staff are given 15 days to respond as well as an opportunity for a personal hearing), and initiation of criminal investigations. DVOs are expected to issue these notifications within 7 days of the approval of the action taken by the District Collector (DC). If they fail to do so, disciplinary action is taken against them. In addition, a letter is sent by the Project Director (PD) to the MPDO to initiate action in all other cases such as cases where monies are to be recovered and implementation processes are to be streamlined.

5.2.1.3.4 Social Audit Reports Public Disclosure

Scanned copies of all social audit reports since 2006 are available on the SSAAT website and can be accessed through the link "Social Audit Reports". Social audit reports are also entered by the data entry operators or DRPs at mandal office for the purpose of impact evaluation and are accessible publicly. At SSAAT, the original copies of Social Audit Reports are retained for 10 years as per the policy framed in consultation with the government.

5.2.2 SAU, Jharkhand

5.2.2.1 Preparation of the Audit

5.2.2.1.1 Drawing up a Social Audit Schedule

SAU Jharkhand prepares a social audit calendar at the beginning of the year. In the current year, 2017-18 it has planned to carry out social audit in six phases. Each phase will consist of 25 days involving three rounds of audits.

5.2.2.1.2 Intimation Letter and Records Procurement

SAU Jharkhand State Office shares the annual calendar with the District Collectors, BDOs and other concerned officials at the beginning of the year. The calendar lays out the dates of social audit across gram panchayats along with the guidelines pertaining to the list of documents that would be required. The calendar also mentions the dates of Gram Sabha, Gram Panchayat Hearing and Block Hearing. About ten days prior to the audit process, DRPs visit the district collector in their district who issues letters to all the BDOs, who in turn issues letters to all the secretaries for making available all the required records. If still records are not made available to the social audit team, MGNREGA Commissioner is intimated who in turn takes the appropriate action.

5.2.2.1.3 Team Selection

At SAU Jharkhand, randomization is done for VRPs but not for BRPs and DRPs due to feasibility issues.

5.2.2.1.4 Identification and Training of the Village Social Auditors (VSAs)

SAU Jharkhand has adopted a very different approach for engaging VRPs. Unlike other states, Jharkhand unit has empanelled 1200 VSAs who are called whenever there is a social audit. The unit had initially identified and trained these VRPs. This process of empanelment reduces the need for training every time before the social audit process begins.

5.2.2.1.5 Formation of Teams to do the audit

A team of 6 VRPs along with a BRP is formed on a random basis for conducting audit process. The unit does audit in 80 to 85 panchayats across the entire state in one round of audit. At day 0, the DRPs at SAU Jharkhand conduct an orientation programme at the District level with all the BRPs and VRPs who would facilitate the social audit for next 23 days. Random teams of BRPs and VRPs are formed and records, kits and entry point contact details are handed over to the teams. At Day 1, the teams arrive at their respective allotted panchayats and hold an entry point meeting. Participatory Rural Appraisal (PRA) is done

with the *panchayat mukhiya*³, *rozgar sahayak*⁴, Junior Engineer (JE) and villagers to understand about the functional schemes, distance between habitations, resources in the village etc and accordingly the team members are assigned different roles and areas in group of two or three but all the team members stay together at the *panchayat bhavan*.

5.2.2.2 Record Verification and Gram Sabha

5.2.2.2.1 Records Verification

At SAU Jharkhand, door to door verification, MIS filling, Physical verification etc are done by VRPs and BRPs together, while technical works like measurement of works are done BRPs only.

5.2.2.2.2 Social Audit Gram Sabha

According to the guidelines at SAU Jharkhand, the Gram Sabha is held at 5th and 6th day of the social audit process. The objective of the Gram Sabha is to validate the findings during the audit process of 2nd to 4th day. Some issues are added to the list while some issues are dropped as discussed and accepted in the Sabha by the villagers. On an average 150 villagers participate in the Gram Sabha. From the implementing agency, either of Panchayat Mukhiya, *Rozgar Sahayak* and JE is present.

5.2.2.3 Social Audit Public Hearing

5.2.2.3.1 Public Hearing

At SAU Jharkhand, the Public hearing is held at four levels – Gram Panchayat level, Block Level, District Level and State Level. While the dates for Gram Panchayat level and Block level Hearings is decided by the SAU in advance in its annual plan, the dates for district and state level hearings are negotiated by the SAU with the concerned government authority and further intimated to presiding officers in the jury. The average duration is 6 hours with an attendance of about 300 people at each level. The hearings may or may not be video graphed. At Jharkhand, the expenditure for all the four hearings as mandated in MGNREGA Act is borne from the administrative fund of MGNREGA and the arrangements are made by administration.

The hearing begins with the representative from the implementing agency reading out the issues from the previous hearing along with the actions taken by him to resolve them. He is

³ The leader of the panchayat

⁴ The main duty of the Rozgar Sahayak is to help the technical persons to strengthen the MGNREGA works & also other official works related to MGNREGA.

also required to carry the evidence for the same to the hearing. The SAU team then reads out the issues which might have been deliberately left by the representative agency or the issues for which satisfactory action has not been taken quoting the sections from MGNREG Act and Scheme of rules, 2011 (Annexure 1).

5.2.2.3.2 Presiding Officer and Decision Taken

In Jharkhand, decisions are taken by a jury of 10 to 12 people at each level. At Gram Panchayat Level, the jury comprises of a member of Panchayat Samiti⁵, representative of Deputy Commissioner, Labor Department, MGNREGA wage seekers (male and female) and Civil Society Activists. At Block Level, the jury comprises of a member of Zila Parishad⁶ and SHG, Lokpal⁷, Panchayat Mukhiya and Civil Society Activists. At District level, the Jury comprises of Lokpal, SHG members, District Commissioner, Representatives of known NGOs, Civil Society Activist, and BDOs from implementing agencies. At State level, jury is headed by Additional Chief Secretary himself along with MGNREGA Commissioner.

5.2.2.3.3 Decision Taken Report

At SAU Jharkhand, there is no system of uploading the scanned copies of social audit reports on their website as of now. It is proposed to outsource the task of uploading the reports and findings of Social Audit to external agencies while giving preference to capable VRPs and BRPs to give them more job opportunities.

5.2.2.3.4 Follow up and appraisal

At SAU Jharkhand, public hearings at four levels along with Gram Sabha provide a mechanism to ensure that most of the issues are resolved as considered satisfactory by the SA team before handing them over to the state. So this ensures follow up by the SA team itself along with the state. It also gives the implementing agency four platforms with different juries to put their point forward.

5.2.2.3.5 Social Audit Reports Public Disclosure

At Jharkhand, the unit currently has no mechanism to make the SA reports publically available but the unit is devising a mechanism to have its social audit reports publicly accessible.

⁵ The Panchayat Samiti is the link between the gram panchayat (village council) and the zila parishad (district board)

⁶ Zila Parishads are Panchayats at Apex or District Level in Panchayat Raj Institutions (or PRIs).

⁷ A Lokpal is an anti-corruption authority or ombudsman who represents the public interest.

5.2.3 CGSAU, Chhattisgarh

5.2.3.1 Preparation of the Audit

5.2.3.1.1 Drawing up a Social Audit Schedule

At the beginning of the financial year, CGSAU also prepares an annual calendar in consultation with district administration and get it approved by the Secretary, PR&RD, Government of Chhattisgarh. The copy of calendar is sent to all the District Collectors who in-turn advice the Zila Panchayat and Janpad Panchayat⁸ functionaries for providing necessary records and ensure that social audits are conducted as per approved calendar. (Chhattisgarh Social Audit Unit 2015)

5.2.3.1.2 Intimation Letter and Records Procurement

CGSAU state office issues an intimation letter to the District Collector stating the details of the gram panchayat to be audited and the list of records that would be required from different departments. The DSAF requests the District Programme Officer, CEO-ZP and CEO-JP to provide all relevant records to the social audit team within 7 days, given as per the guidelines of CGSAU but often there is a delay and it takes about 10 to 15 days to receive all the records. Data Entry Facilitators (DEF) at district level prints the records from MGNREGA website and provide to BRPs for Social Audit Process.

5.2.3.1.3 Identification of the Village Social Auditors (VSAs)

At CGSAU, VSAs are mobilized from the gram panchayat in which last audit was conducted. Youth from MGNREGA workers households with a minimum of 12th standard qualification are mobilized. While most of the auditors are first timers, some of them are retained based on their performance and are called senior VSAs. The post of senior VSAs exists for the purpose of promoting them to BSAFs in the future and compensation wise there is no difference between a VSA and a senior VSA. BSAFs identify about 4 to 6 VSAs from each panchayat with a total of 40 to 60 VSAs for conduct of social audit in a cluster of 8 to 12 gram panchayats simultaneously. In case there are more applications than the required, a written exam is conducted for final selection.

5.2.3.1.4 Training and consolidation of records

VSAs are trained at Blocks where they are meant to do audit. The training sessions involve providing theoretical understanding of MGNREGA, Right to Information Act (RTI). The trainees are also imparted skills of conducting a gram sabha, household surveys, worksite

⁸ It means local self governing bodies at the block level (an administrative district for taxation purposes, typically comprising a number of villages). There are many blocks in each district.

verification through role plays and practice exercises. A detailed VSAs' training programme schedule is attached at Annexure 3.

During the above training programme it is mandatory to audit all official documents and comparison of the official information with MIS data with reference to the number of works executed, worker wise payment made, material purchased etc., and identify the discrepancies, if any.

5.2.3.1.5 Formation of Teams to do the audit –

At CGSAU, the four VSAs along with one BSAF together form a Social Audit Team. The formation of teams is done in a random manner while ensuring that a VSA and a BSAF would not audit in the gram panchayat and the block to which they belong.

5.2.3.2 Record Verification and Gram Sabha

5.2.3.2.1 Records Verification

At CGSAU, door to door verification, MIS filling, physical verification of worksites etc are done by VRPs and BRPs together, while technical works like measurement of works are done by a BRP who is helped by a VRP.

At Chhattisgarh, it typically takes 5 days to audit a gram panchayat. Verification of records includes verification of facts with community in Aam Sabhas, worker/beneficiary wise verification, worksite verification etc. So three types of verification i.e. Document Verification, Physical Verification and Oral Verification are done in door to door and group discussions. During Social Audit Process, people are also made aware of their entitlements and their choices, and are given an opportunity to seek information, question the officials and PRI members on implementation of a programme. They also critically evaluate the quality of assets as well as the services provided by the implementing agencies.

5.2.3.2.2 Social Audit Gram Sabha

At Chhattisgarh, the social audit team conducts the gram sabha on 6th day of their arrival, the date of which is fixed well in advance and is communicated by the CEO-ZP to all the concerned Sarpanch⁹. A day before the gram sabha, the Social Audit team should consolidate all Social Audit findings and prepare the social audit report the format of which is enclosed in Annexure 2.

⁹ The head of a village.

5.2.3.3 Social Audit Public Hearing

5.2.3.3.1 Public Hearing

In Chhattisgarh, after completion of gram sabhas in all the gram panchayats of a cluster, a Social Audit Exit Conference shall be held at Janpad level¹⁰. The date for the Exit Conference is decided by the District Collector/ CEO – ZP and is communicated to all stakeholders well in advance. The representatives of workers, Gram Rozgar Sahayaks of concerned gram panchayats, Public Representatives, official functionaries, Independent Observer(s) and media shall be invited by the DPC/ CEO-ZP to take part in the Exit Conference¹¹ (Chhattisgarh Social Audit Unit 2015)

5.2.3.3.2 Presiding Officer and Decision Taken Report

The decisions are taken by Sub-Divisional Magistrate (SDM) after hearing the issue read by Social Audit Team and justification if any provided by the members of implementing agency. CGSAU in consultation with the concerned government authorities and approved by the governing body, has laid down a standard format to serve as a guide for decisions to be taken in case of issues of irregularity that occur more frequently.

5.2.3.3.3 Follow up and appraisal

There is no strict mechanism of post audit follow up by the Social Audit Unit in Chhattisgarh. It is the responsibility of the DPC and the Commissioner, MGNREGA to take follow up action on the social audit findings. The DPC will be responsible for initiating action on all persons indicated in the social audit report within 15 days from the date of Exit Conference. Where disciplinary action has been ordered in the Exit Conference, such process shall be completed as per Government disciplinary/ administrative rules and instructions.

5.2.3.3.4 Social Audit Reports Public Disclosure

At CGSAU, Social Audit Reports are entered at CGSAU website by Data Entry Operators which are publically accessible.

¹⁰ Blocks are called Janpad in Chhattisgarh.

¹¹ Public Hearing is referred to as exit conference in Chhattisgarh.

5.3 Organization Structure

5.3.1 SSAAT, Telangana

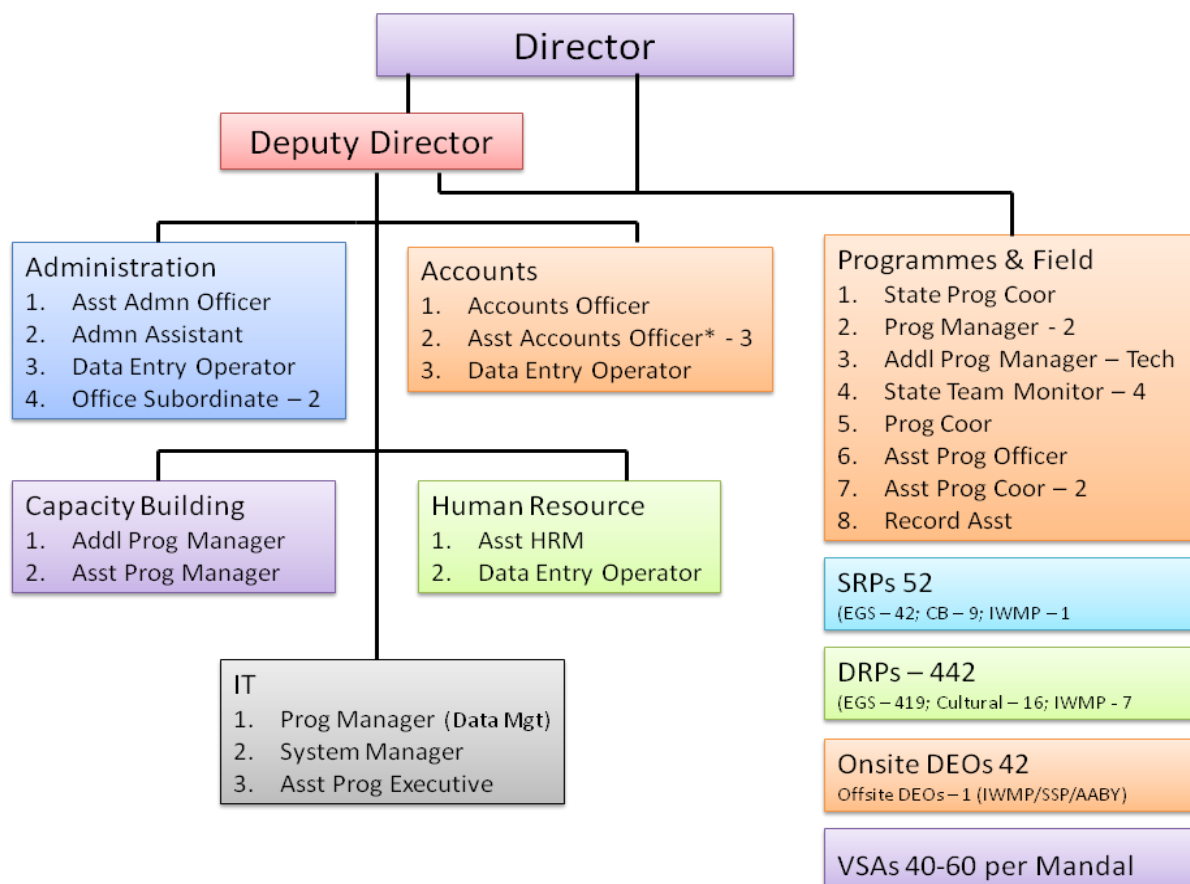


Figure 3 : SSAAT Organogram

SSAAT has only one office in the state, with no office in any district or block. The unit comprises seven sub departments namely Administration, Human Resource (HR), Finance/Accounts, Information Technology (IT), Capacity Building, Programmes and Field.

5.3.1.1 Finance/Accounts Department

The SSAAT has a very robust payment mechanism because of its IT infrastructure being managed by Tata Consultancy Services (TCS).

5.3.1.1.1 Release of budget

SSAAT prepares budget estimates for each financial year and submits the same to PR&RD, Principal Secretary for approval. The commissioner, RD provides necessary funds to the SSAAT through their EGS fund account. SSAAT draws funds from the EGS funds account through EFMS package. Funds are drawn by generating FTOs which are approved at two levels by the Accounts Officer (level – 1) (DDO) and the Director – SSAAT (level 2) using respective digital signature keys.

5.3.1.1.2 Expenditure Procedure

The guidelines empower the director to sanction amount up to Rs. 5 Lacs from the available funds to meet the recurring and non-recurring expenditures and payment shall be made through EFMS only. For amount above Rs. 5 Lacs, the prior approval of principal secretary is required.

The social audit expenditure at field level is incurred by the MPDOs. The MPDOs draw funds from the EGS account of the Commissioner Rural Development (CRD) through EFMS by generating FTOs. The budget for the same is provided by the CRD and the expenditure under different sub heads shall be incurred as per limits prescribed in memo 09/SA/2010 dated 12-07-2013 issued by SSAAT. After completion of social audit, the expenditure statements duly signed by the concerned SRPs and APOs are sent to SSAAT office.

5.3.1.2 Administration Wing

The role of administration department is central to the functioning of any organization and in that social audit units are no exception. The domain of works may vary from units to units but the core functions remain the same with some miscellaneous additions or deletions depending upon the scale of the work that the unit does.

In SSAAT, Telangana,

- The administration department is responsible for supervision of all files and correspondences of all sections except HR.
- This department also maintains the attendance registers of all staff members, officers, DRPs, SRPs deputed to state office, E-Gram IT staff, interns, late permission or early permission.
- The administrative officer participates in personal hearings in disciplinary cases.
- The department is also entrusted with the task of organizing all meetings and ensuring that there is no logistics fallout.
- Apart from these the administration department is engaged in overall supervision of general office administration including inviting quotations for availing various services, for example, stationery, transportation services, office fixtures and furniture to mention a few.

5.3.1.3 Human Resource Wing

Henry Ford once said, “The most important resource of the organization walks out every day and we have to make sure it comes back again on the next day.”

In SSAAT, Telangana,

- The Human Resource (HR) department supervises all files and correspondence related to HR, Human Resource Management System (HRMS).
- The department is responsible for recruitment of DRPs, SRPs, APCs, onsite DEOs.
- Further, the role of HR involves issuing contracts to all the office and field Fixed Tenure Employees (FTEs) – DRPs, SRPs, APCs, STMs, PMs (Regional), APM (tech).
- The HR wing does randomization of SRPs, DRPs in consultation with PMs.
- Allotment of districts to SRPs, DRPs, STMs in HRMS. Posting of SRPs and DRPs to the districts and STMs.
- Maintenance of Attendance of SSAAT field staff.
- Verification of Attendance of DRPs, SRPs, STMTs, and PMs (Regional) through HRMS.
- Verification of tour diaries of STMs, PMs, APM (Tech), APCs.
- Supervision of Leave Accounts in HRMS of all field staff. HRMS data verification.
- Performance Assessment.
- Preparation of formats related to HR.

5.3.1.3.1 HRMS

Human Resources Management System (HRMS) is an IT based solution relating to personnel matters. A team of IT Consultants from Tata Consultancy Services (TCS) developed this web based software for Human Resource Management. In HRMS, an employee may apply leave, loan, or put forward his/ her report, request, or grievance through Internet. In return, she/he can receive the sanction or reply on-line through internet from concerned authorities. An authority may issue notification or orders of transfer, promotion or deputation of the employees on-line. HRMS software automatically prepares all related accounts and registers like Service Book, Leave Account, Loan Account, Salary Account, Incumbency Chart etc, and retrieving relevant data from transactions. Moreover, it also helps in retiring employees to prepare their own pension papers on click of buttons and help authorities to process pension papers easily and quickly. The Login Portal Interface is appended at Annexure 4.

5.3.1.4 Information Technology Wing

SSAAT, Telangana has been using a fair amount of Information Technology (IT) to make the social audit process more convenient.

The roles and responsibilities of the IT department are as follows –

- Analyze existing SSAAT applications and provide solutions to improve the applications as well as the processes (TCS, BSS, E-Gram IT etc.)
- Coordinate with the IT vendors to ensure implementation of the changes to the existing applications.
- Identify and evaluate various options and provide suggestions for procurement of software and hardware.
- Prepare the draft tenders and RFPs for new software applications, if any.
- Prepare backup plan for the important SSAAT data.

The Program Manager who is the section head of the IT wing is responsible for supervision of the team and maintenance of the website.

5.3.1.5 Programmes Wing

This wing along with the field is directly headed by director. It acts as a link between Field Officers and Director. Correspondence with the government related to all the programmes is done by this department. It is also responsible for preparing action plan for audit under different schemes which is further shared with all District Level Officers. Some of the key responsibilities of Programmes wing include the following –

- NRLM social audit
- Social audit of other schemes/programmes based on request from other departments.
- Communications strategy
- Research and Documentation – audit/video, literature
- Content development and Website designing
- Articles for publications and Media
- Annual Reports – SSAAT

5.3.1.6 Capacity Building Wing

SSAAT established the Social Audit Training Cell in August 2010 for conducting induction trainings for newly recruited resource personnel, technical and refresher trainings for existing ones. Through its continuous trainings, SSAAT aims to build capacity of its resource personnel and in turn the institution, to conduct more meaningful social audits. An induction training of seven days is given within 15 days of recruitment of new resource personnel. Each batch of State Resource Personnel and District Resource Personnel does not exceed 40 people. Refresher trainings are provided every six months and special trainings are conducted based on needs of specific subjects in the audit process.

The training and capacity building programme conducted for resource personnel particularly focus on:

- Providing in-depth knowledge of government welfare schemes and its origin in the context of eliminating poverty.
- Explaining the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA); Right to Information Act and the social audit process.
- Training the DRPs and SRPs in record consolidation, door-to-door verification, special social audit Gram Sabha and report writing.
- Imparting technical knowledge of works under MGNREGS, measurements and Quality Control processes.
- Sensitizing them towards gender issues.
- Enhancing their computer and technical skills and filing of Social Audit Reports.

5.3.1.6.1 TYPES OF TRAININGS

I. Induction Trainings for District Resource Persons (DRPs) & State Resource Persons (SRPs)

II. Special Orientation Program for the State Resource Personnel (SRPs)

III. Technical Cum Refresher Training

The roles and responsibilities of the staff of Capacity Building department includes the following –

- All matters relating to Training and Capacity Building of Social Audit Teams.
- Preparation of Training Schedule, Modules and Pamphlets.
- Coordinating Capacity Building Team.

- Facilitation of training schedule for smooth functioning.
- Providing training to all the internal staff like DRPs, SRPs and STMs.
- Providing training to implementation staff of Employment Guarantee Scheme (EGS) like FA, TA, EC, APO, APDs.

The Program Manager who is the section head of the capacity building wing is responsible for monitoring and training of the CB wing.

5.3.1.7 Programme Managers

Programme Managers shall be responsible for overall implementation of the EGS Social Audit programme in his jurisdiction and responsible to monitor, oversee their concerned programmes, AABY, PR, ITDA, and SSP in all the districts in coordination with the STMs and STCs.

The specific prescribed roles and responsibilities of Programme Managers include the following –

- Guide the concerned region STMs on Programme related issues whenever required.
- Continuous monitoring and guiding their programme related APCs.
- Sending all the reports and bills of the concerned programme.
- Monitoring all the correspondence relating to the EGS programme.
- Liaisoning with concerned district officials for conducting smooth Social audit.
- Addressing the salary related issues i.e. receiving the grievance and pursuing with office till redressal and maintenance of the details of grievance redressal cases in their jurisdiction.
- Conducting special audits and test audits whenever entrusted.
- Supervising and forwarding the performance reports of the field staff received from the STMs to state office with their recommendations
- Preparation and submission of the Annual report of their concerned programme.
- Quarterly submission of overall analysis review reports on SA programme – problems faced with respect to human resource, training need assessment and offer the suggestions for improvement.
- Give the detailed remarks on disciplinary cases whenever specially required by state office.

5.3.1.8 Social Development Specialist

The roles and responsibilities of a Social Development Specialist (SDS) are as follows –

- To advise the Director on policy direction and design in conducting social audits
- To liaison with Civil Society Organizations in the state to ensure effective partnerships between SSAAT and CSOs.
- To bring in grassroots expertise and experience in the design and development of Social audit manual, rules, guidelines and training modules.
- To guide the training process for conducting social audits
- To develop research and communication agendas for the SSAAT.
- To evaluate the social audit process and the Resource Persons in the state from time to time and give reports to the Director/Joint Director.

At present, the post of SDS is vacant in SSAAT and an advertisement has been notified for filling the same.

5.3.1.9 State Team Monitors (STMs)/Short Term Consultants (STCs)

SSAAT, Telangana has four STMs and four STCs. There is a difference in the terminology because the rules allow for four STMs only but because of the more manpower requirement the unit felt the need to have four more people for performing the same role as of an STM. Therefore, the unit has adopted a different nomenclature.

The roles and responsibilities of this post include the following –

- To oversee every aspect of the social audit process from developing the social audit schedule to monitoring the follow up of issues identified through audit in their respective jurisdictions.
- To ensure the execution of planned monthly schedule of social audit
- Coordinating the district team assigned and ensure the conduct of a free and fair social audit process at the village level.
- Ensuring the teams assigned do the following tasks –
 - All members of the team shall be present for VSA selection
 - Proper selection process for identifying VSAs
 - Proper training and orientation of VSAs.
 - Free and Fair verification process during the audit
 - Social Audit Report is written and evidences are collected from the stakeholders and conducting of social audit public hearing.
 - Maintenance of all records as required by SSAAT.

- To ensure all non-negotiable are followed by social audit teams.
- Evaluation of teams without any bias and conduct test audits /special audits wherever entrusted.
- To develop and submit reports on the social audits of their respective districts to SSAAT office from time to time.
- To assess the needs of teams in all areas – conduct of audit, technical training and other skills, ensure that the training for the same is organized and imparted.
- To report and conduct investigations in case of lapses in the social audit processes.
- To liaise with district level officials and civil society organizations (CSOs) and elicit their partnership on different aspects of the social audit process.
- To identify potential candidate for positions of SRPs as well as DRPs following the recruitment policy of the SSAAT.
- To give detailed remarks on the disciplinary cases (allegations wise) of all the field staff.

5.3.2 SAU, Jharkhand

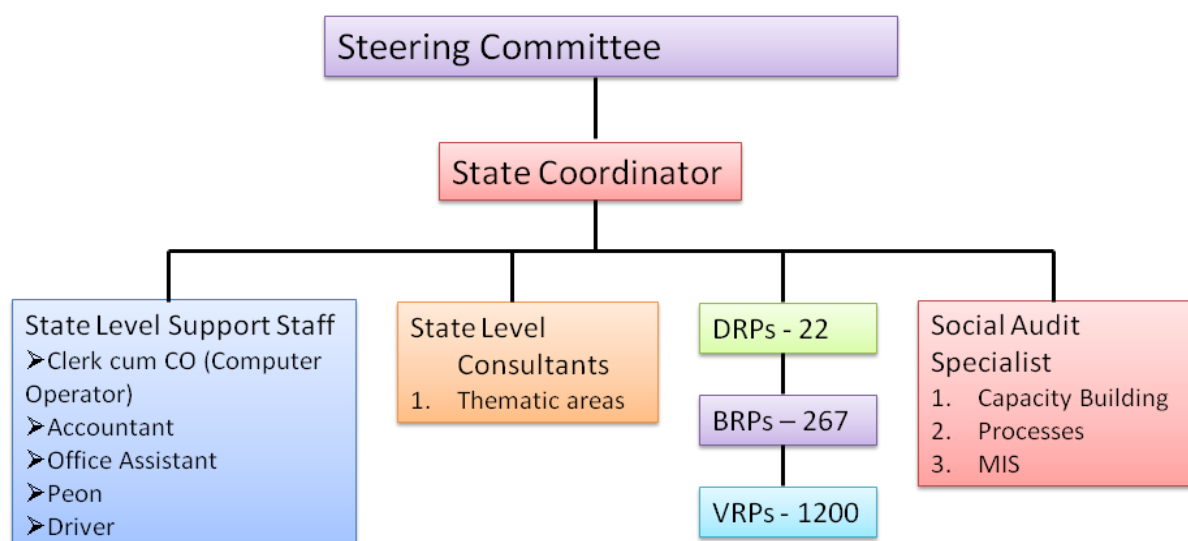


Figure 4 : SAU, Jharkhand Organogram

At SAU Jharkhand, the state office has six state level functionaries that include a State Coordinator (Director), Social Audit Specialist (Process), Social Audit Specialist (Capacity Building), Social Audit Specialist (MIS), Computer Operator cum clerk, State Social Expert. Along with these there are 22 District Resource Persons (DRPs) for 24 districts. 267 Block Resource Persons (BRPs) and 1200 Village resource persons (VRPs) have already been empanelled. Unlike Chhattisgarh and Telangana, block level resource persons are not the employees in Jharkhand unit.

Everyone associated with Social Audit Unit; Jharkhand is trained in State Institute of Rural Development (SIRD), Jharkhand for a 30-day certificate course with TISS. VSAs have also been identified and are trained and are given theme based training each for 3 days in batches of 40 to 45 per batch. As and when required Thematic Consultants are hired for specific tasks like preparation of MIS formats. Currently there are no divisional level heads for field staff but has been proposed in HR policy

Apart from regular social audits of MGNREGA works and Fourteenth Finance Commission (FFC), the unit has taken up pilot audits of Pradhan Mantri Awas Yojana (PMAY) earlier Indira Awas Yojana in Palamu and Godda districts. The social audit of ICDS centers and toilets constructed under Swachh Bharat Mission (SBM) is also proposed.

Unlike other two states of Telangana and Chhattisgarh, Jharkhand unit does not have an independent status as of now. The unit is functioning under Jharkhand State Livelihood Promotion Society (JSLPS) for the initial two years wherein administration, human resource and accounts work of the social audit unit will be facilitated by JSLPS. However to ensure the independence of SAU, a steering committee was notified by the Government of Jharkhand which could guide the SAU to meet its objectives. It is the decision making body of SAU, which meets semiannually to approve the recruitment, budget, systems etc.

The members of the steering committee include –

- Accountant General, Jharkhand
- MGNREGA Commissioner, Jharkhand
- HoD Economics Department, Ranchi University
- Secretary, Department of Finance, Government of Jharkhand
- Convener, Jharkhand NREGA Watch
- Social Audit Consultant, MoRD-NIRD

5.3.2.1 Administration and Finance

Since social audit unit of Jharkhand works under the Jharkhand State Livelihood Promotion Society (JSLPS), therefore, its administration and finances are managed by the accounts department of JSLPS. The social audit unit gets its budget sanctioned at their steering committee meeting and within the limits of the sanctioned budget; the unit is expected to work.

SAU Jharkhand has got its own bank account but along with the unit's state coordinator, CEO of JSLPS is also a signatory. The process of payment for any kind of expenditure involves budget preparation, budget approval, filing of bills for actual expenditure done, verification by JSLPS accountant and then final approval is done by CEO, JSLPS after the state coordinator approves the expenditures made.

2.3.2.2 Social Audit Specialist (Process)

This is a full time responsibility to provide the required management and facilitation support for all the activities related to Social Audit in the state and concerned districts, and will work under the overall guidance of the State Coordinator, Social Audit.

Specific tasks of the Social Audit Specialist (Process) includes the following –

- a. To provide technical guidance and support to the Social Audit Team of the respective district.
- b. S/he will monitor and appraise the performance of the concern social audit team on concurrent basis and would do the needful.
- c. S/he will ensure that the social audit team abides by the code of conduct as laid down in the policy document.
- d. S/he will connect the team with the implementing agency for their cooperation and coordination as per the MGNREGA Audit of the Schemes Rules-2011.
- e. S/he will participate in the Panchayat and Block level public hearing and shall prepare the Social Audit Report.
- f. S/he will verify and recommend the claims submitted by the concern VRPs and DRPs for the payment on the basis of their attendance and performance.
- g. Advise the SAU on the policy direction and design issues in conduct of the social audit.
- h. Liaison with Civil Society Organizations (CSOs) in the state to ensure effective partnership between SAU and CSOs.
- i. Bring in grass-root experience in the design, development and framing of various strategies, social audit manuals, rules, guidelines and training manuals.

5.3.2.3 Social Audit Specialist (Capacity Building)

This is a full time responsibility to provide the required management and facilitation support for all the capacity building activities related to Social Audit in the state and concerned districts, and will work under the overall guidance of the State Coordinator, Social Audit.

Specific tasks of the Social Audit Specialist (Capacity Building) includes the following –

- a. S/he will prepare the Participatory Training Modules on various thematic Social Audits for different programmes and schemes.
- b. S/he will coordinate Master Trainers and supervise their trainings.
- c. S/he will ensure the quality of the trainings in the state related to social audits

- d. S/he will ensure that Human Capitals for social audits are built up in every village.
- e. S/he will monitor and appraise the performance of social audit team on concurrent basis and would do the needful.
- f. Advise the SAU on the policy direction and design issues in conduct of the social audit.
- g. Liaison with Civil Society Organizations (CSOs) in the state to ensure effective partnership between SAU and CSOs.
- h. Guide and design the training plan for social audit in the State.
- i. To evaluate and review the social audit process and the resource persons and furnish reports to the SAU.

5.3.2.4 Social Audit Specialist (MIS)

This is a full time responsibility to provide the required management and facilitation support for all the Information management activities related to Social Audit in the state and concerned districts, and will work under the overall guidance of the State Coordinator, Social Audit.

Specific tasks of the Social Audit Specialist (MIS) include the following:

- a. Good knowledge and understanding of Government Management Information System (MIS functions).
- b. S/he will design the SAU's MIS and will help the team in collecting quality data and producing quality report in the desirable format.
- c. Experience of successfully maintaining, monitoring, analyzing and reporting on a range of MIS data.
- d. S/he will demystify the information Technology and use of computers and will make it user friendly for rural community.
- e. Successful experience in developing and implementing SAU's management information systems, production and submission of data to relevant agencies.
- f. To evaluate and review the social audit process and the resource persons and furnish reports to the SAU.
- g. S/he will develop and maintain the web site of SAU on regular basis.

5.3.3 CGSAU Chhattisgarh

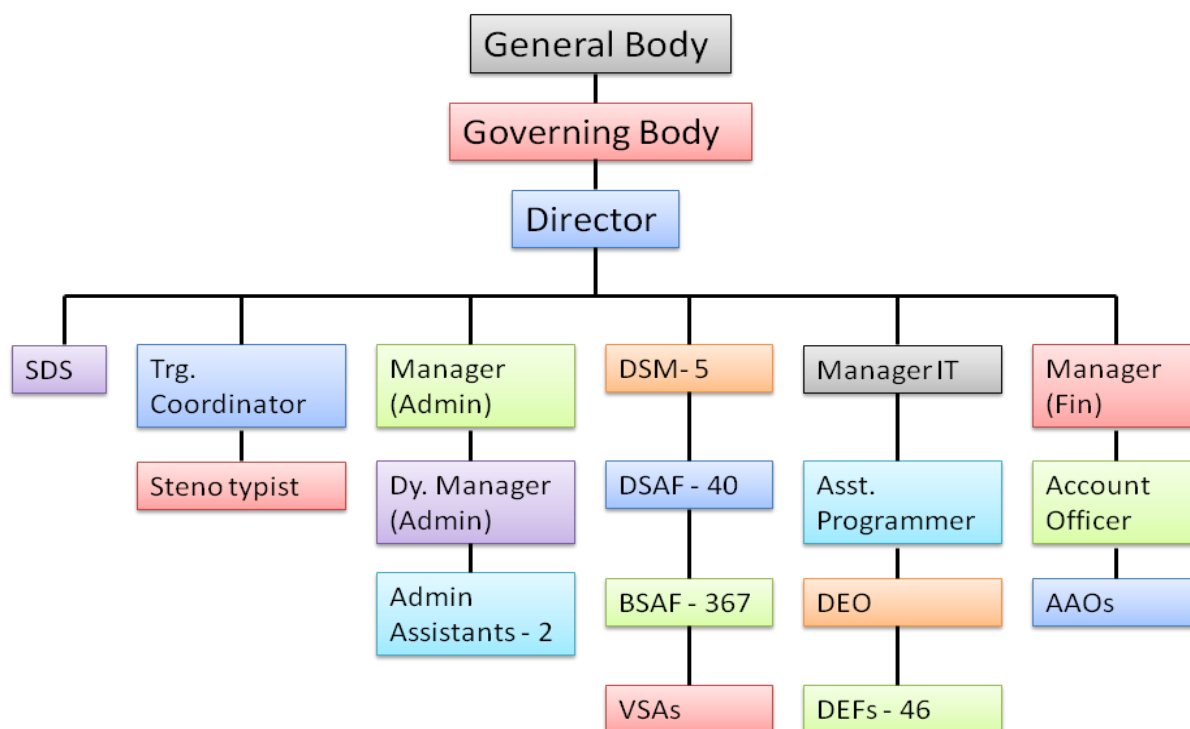


Figure 5 : CGSAU Organogram

At CGSAU, the organization is divided into four departments namely Administration, Finance, Field Training and Information Technology. All the four Head of Departments (HoDs) along with the Social Development Specialist (SDS) and the five Divisional Social Audit Managers (DSAMs) report directly to the director.

5.3.3.1 Governing Body

The governing body provides the overall guidance to the society in shaping its vision and mission. It takes all the major policy decisions which including reviewing the annual plans, budgets, audited accounts and annual reports of Social Audit Unit. Its prime objective is to monitor the functioning of the society to ensure that the autonomy of society is not compromised.

5.3.3.2 Director

The Director, as head of the Social Audit Unit is appointed to manage the day to day functioning of the society. It should undertake all activities as may be necessary to fulfill the vision and objectives of the society. Interacting and communicating with government is also the responsibility of the director.

5.3.3.3 Administration department

The administration department in CGSAU also performs the role of Human Resource Management along with routine management of office and field activities. The routine tasks of administration department include maintaining daily attendance, supply of stationery to entire state staff, organizing meetings, handling grievances, verification of bills/vouchers etc.

5.3.3.4 Finance Department

CGSAU has a separate finance department headed by the Finance Manager who is assisted by three accounts assistant. The finance manager directly reports to the Director. Both the director and the finance manager are signatories to any expenditure that is to be done by the unit.

CGSAU has its own bank account in which it directly receives the sanctioned amount under MGNREGA from the state government. This reflects there is a financial autonomy with CGSAU with respect to the use of funds. The process of payment for any expenditure at the unit involves budget preparation, budget approval, filing of bills/vouchers and other supporting documents, verification by administration department, verification of account and financial details by finance department, approval by director and then final approval by Accounts Officer of MGNREGA. After this process, National Electronic Fund Transfer (NEFT) is made to the beneficiary's account. This payment process takes more time than desired because the Accounts Officer, MGNREGA is a government employee and his office is in Chhattisgarh Mantralaya¹². Now, there is a proposal to have accounts officer in the unit's state office which will reduce the time that is currently taken for making payments.

¹² Administrative Headquarters of Government

5.4 Grievance Redressal Mechanism

5.4.1 SSAAT, Telangana

In case of any complaint against the field staff of SSAAT, 15 days time is given to the parties involved to record their version. The concerned STM and Program Manager write their version of incidents and submit the same to the jury. There is an internal jury comprising of Director, Deputy Director and Administrative officer.

5.4.2 SAU, Jharkhand

Social Audit Unit, Jharkhand engages eminent Civil Society Members to serve as jury. The jury aims at improving the behaviour of the accused rather than to replace him. Therefore, the State Coordinator (Director) speaks for the accused and request for another chance if the accused gives in writing for non repetition of the act .

5.4.3 CGSAU, Chhattisgarh

At CGSAU, whenever a complaint is filed against the field staff, the DSAMs go to the field and enquire about the whole incident and record their version. There is an internal jury comprising of Director, Social Development Specialist (SDS) and the concerned Divisional Social Audit Manager (DSAM). The grievance redressal mechanism at CGSAU has improved from the earlier system of immediate dismissal without giving accused a chance of hearing.

5.5 VSA Compensation

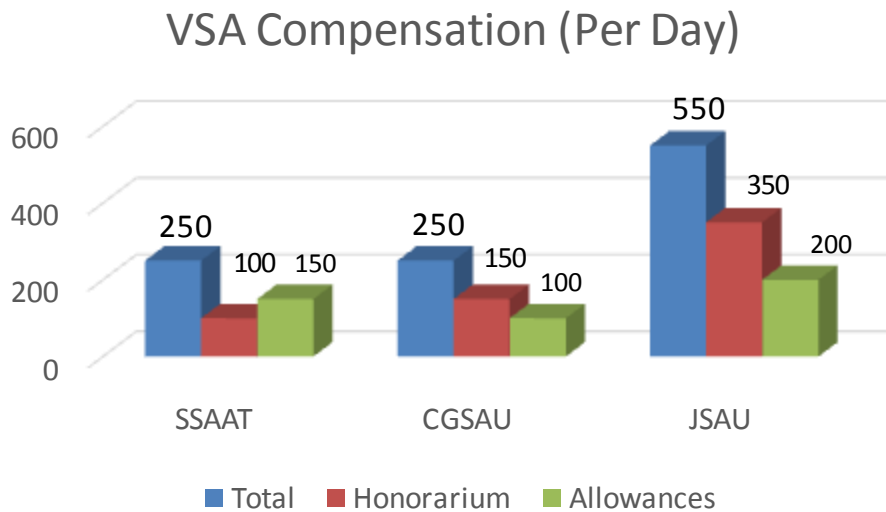


Figure 6 : VSA Compensation (Per Day)

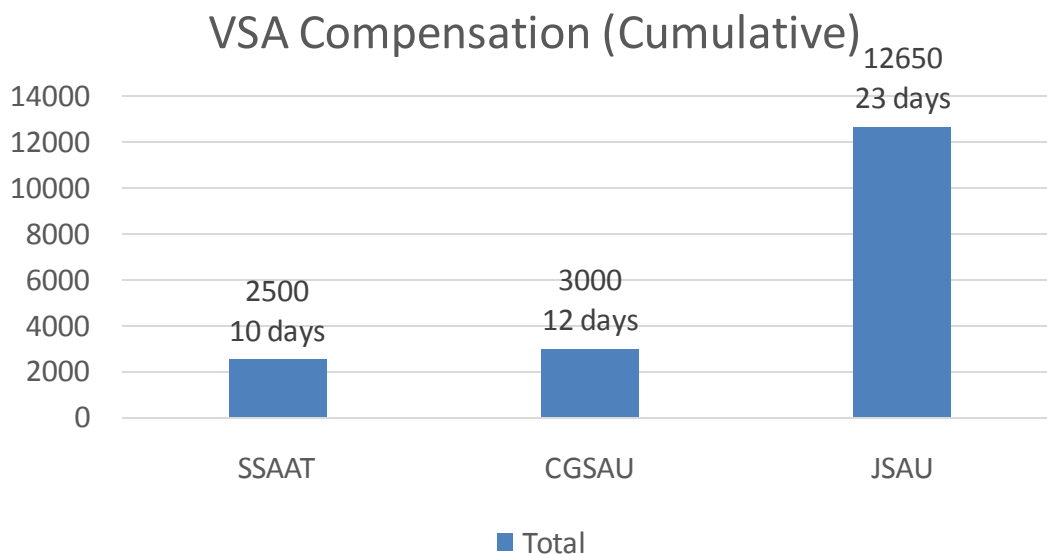


Figure 7 : VSA Compensation (Cumulative)

The main objectives of a social audit process are the empowerment of rural communities directly benefiting from welfare schemes such as MGNREGS and development of a sense of ownership amongst the beneficiaries towards these schemes by encouraging them to participate in social audit as well as training them in the nuances of the process. It is the

Village Social Auditors who do audit of the works done and in this process these youth from MGNREGA beneficiaries families are able to acquire the traits of an informed citizen.

The mandate for social audit units is to act as facilitators for conducting social audits. In this process, compensation paid to VSAs is identified as one of the few variables that largely determine the participation by the field level staff in the process of audit.

From figure 1, it can be observed that per day compensation to VSAs in Telangana and Chhattisgarh is Rs. 250 while in Jharkhand it is 550. This difference in the level of compensation corroborated our qualitative interaction with the field staff as VSAs in both Telangana and Chhattisgarh were not satisfied with the compensation and allowances and therefore they preferred to not participate in the audit. Both Chhattisgarh and Telangana unit have this concern because they are not able to retain the pool of trained village resource persons. While field staff of Jharkhand unit showed considerable interest in the social audit because the resource persons were very satisfied with the kind of compensation they were getting.

From figure 2, it can be noticed that once a VSA engages with the social audit unit, he or she is able to earn Rs. 12650 cumulatively in Jharkhand as it is 23-day process once the audit cycle begins. While in Chhattisgarh and Telangana, the VSA can get Rs. 3000 and Rs. 2500 respectively.

Thus, Chhattisgarh and Telangana units need to contemplate over this issue of low compensation within the budget constraints in order to sustain their village resource base.

5.6 Budgetary Allocations

The Government of India vide DO no. L-11033/82012-MGNREGA-VII dated 17-08-2012 have permitted the states to spend up to 1% of total MGNREGA funds for conduct of social audits, within the permissible 6% under the head of administrative charges. However, all the three social audit units are getting an allocation of 0.5% only.

The graphs below indicates the total budget received by the three social audit units and the number of gram panchayats in the three states.

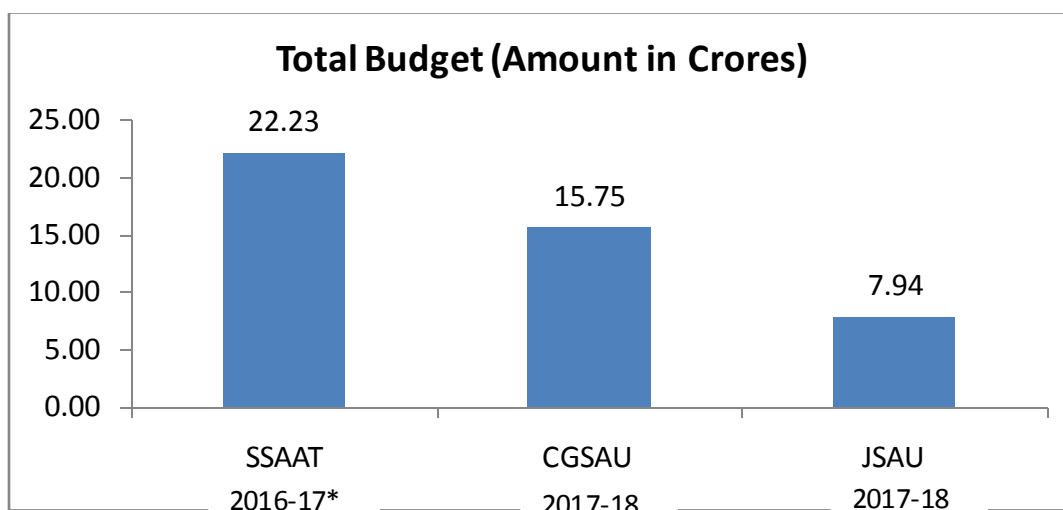


Figure 8 : Total Budget

(Source: Annual budget statements of three units)

*SSAAT budget of 2017-2018 is under revision because of some confidential reasons. For comparison purposes, we have put the latest figure available.

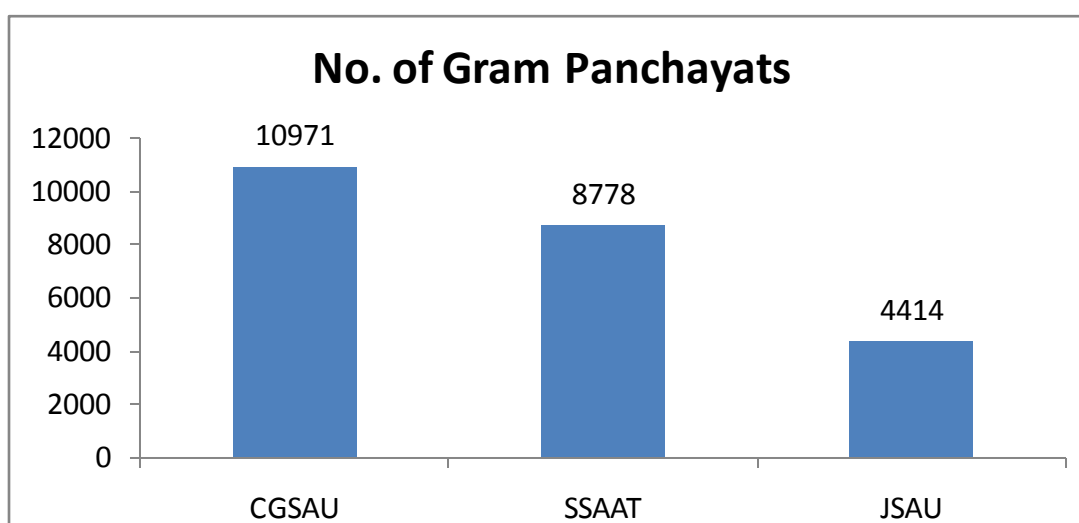


Figure 9 : No. of Gram Panchayats

(Source: Audit reports and Manuals of three units)

5.6 Highlights from other states

5.6.1 Mobile Courts

The outcome of post social audit actions is as important as the audit itself. The social audits are followed by recoveries of the misappropriated funds by staff and sometimes their expulsion or suspension. Even after such strict actions and penalties, the staff is resorting to the same irregularity again and again making the disciplinary action inadequate and non-deterrent.

To try the offences found to have been committed in the social audit and their expeditious disposal of the cases, the government of Andhra Pradesh brought the AP Promotion of Social Audit and Prevention of Corrupt Practice Ordinance in 2011 for initiating immediate action. This is to rectify the errors in implementing EGS. Later in 2012, the Ordinance was formally approved as an Act. This special mechanism for prosecution of the cases bestowed legal sanction on the social audit process and its outcome.

Under the Mobile Courts Act, 2012, the same court functions both as criminal and civil court. The Act provides for special courts at district level and mandates that the courts must hold the hearings in the villages where the offence has been committed. It specifies the Assistant Project Director (APD) in the implementing agency as the complainant in the mobile courts. It provides protection to the social auditors from vexatious litigation by the accused. The APD must file the cases before the court based on decisions taken by the presiding officers in public hearings of social audits. Hence, they are not enquiry officers over social audit and are not expected to sit on judgment over the veracity of the cases they have filed. The validity of evidence is already decided by the PD in public hearing. The personnel has to produce evidences and witnesses after due verification of records.

The cases selected for prosecution are selective as well as universal in nature. The grave deviations are given priority. The court goes to villages, where the vulnerable groups, the witnesses are easily available. The court is expected to complete the entire proceedings in the village in one sitting and if required the court would sleep in the village overnight.

SSAAT assisted the government in launching special mobile courts in the state. The unit organized a series of trainings and workshops for Assistant Project Directors, who are the complainants before the mobile magistrate courts. Since the passage of Mobile Courts Act, 2012 the concept of mobile courts is operational in two districts, Medak and Karimnagar.

5.6.2 Vigilance Organizational Setup – The Case of SSAAT, Telangana.

The Department of Rural Development, Telangana has set up an independent wing to do the post social audit follow up which is as critical as the process of social audit itself. Earlier, disciplinary action initiated by the department was being challenged in the court by Fixed Tenure Employees (FTEs). They stated that they were removed directly after a social audit without being given a chance to defend their case. Subsequently, the vigilance wing was set up at the district level to ensure that proper course of action was followed in all disciplinary cases by issuing show cause notices and providing people opportunity to give explanation through personal hearing. All the District Vigilance Officers (DVOs) are headed by a Chief Vigilance Officer (CVO) at the state level. The CVO must initiate action within 15 days after the completion of the social audit process in the district. Every month, CVO conducts review meeting to monitor the actions of all the DVOs. Following is the structure of Vigilance Organizational Setup. (Society for Social Audit Accountability and Transparency 2016)

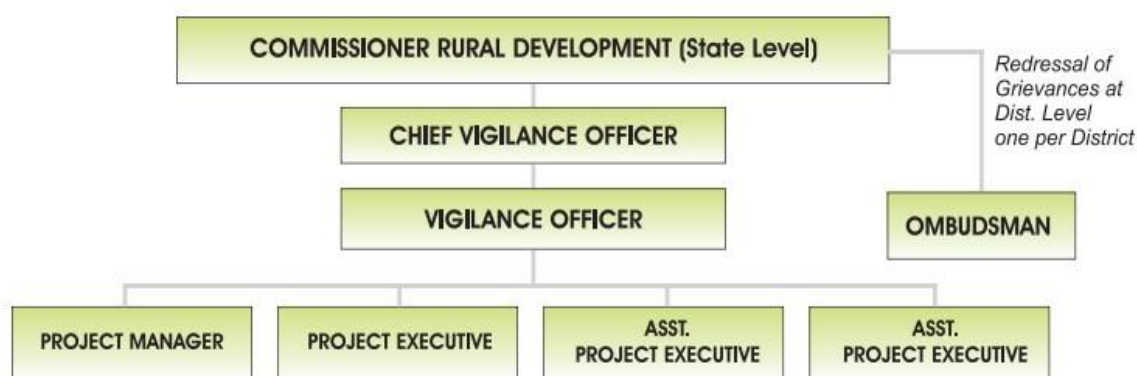


Figure 10 : Vigilance Organizational Setup

5.6.3 Independent Observer

In Telangana, the presence of Independent Observer is mandatory in social audit gram sabha. The person who acts as an independent observer should not be of a cadre less than that of *Tahsildar*¹³. His job is to record his observations on the issues raised by DRP in the form provided by social audit unit. He is expected to maintain the neutrality while he does his job because his observations have a bearing on the final decision that would be taken by the presiding officer in the public hearing next day.

¹³ A tehsildar is a tax Officer accompanied with Revenue inspectors. They are in charge of obtaining taxes from a tehsil with regard to Land Revenue. A Tahsildar is also known as Executive Magistrate of the tehsil concerned.

Although the person appointed as independent observer is not from MGNREGA implementing agency but he is still a government employee. SSAAT is of the view that there could be cases in which he may not act in the completely unbiased manner. Therefore, the unit is proposing to have independent observers from civil society organizations who don't have any vested interest in any form. The social audit unit of Telangana undertakes trainings for independent observers from time to time so that the social audit process is conducted with utmost professionalism. (Society for Social Audit Accountability and Transparency 2016)

5.6.4 Engagement with Quality Control Wing

The social audit teams deal with a range of issues on the field such as auditing purely earth works to material intensive works. A constant challenge they have to deal with lack of technical qualification pertaining to material works because of which a number of materials work related issues that have been raised have often been referred to the quality control wing by the Presiding Officers. To try and address this, an order was issued to ensure that QC teams went along with social audit teams while the audit was in progress and the teams would together physically verify the materials intensive work to avoid further reference. The joint inspection of works has meant that the number of QC references by the Presiding Officers has been reduced.

5.6.5 ICT Integration in MGNREGA – Telangana Shows the Way

5.6.5.1 MGNREGA Mobile Application

The Department of Rural Development in Telangana has always focused on providing Information and Communication Technology (ICT) enabled solutions to the complexities involved in bringing more and more transparency in rural governance. Among various IT based solutions in MGNREGA implementation, the *MGNREGS-Telangana mobile application* is one unique innovation and Telangana is the first state to develop an application for MGNREGA related data pictures of which have been appended at Annexure 5.

The application is integrated with the database of Telangana MGNREGA website. The application has two modes of providing any required information, whether work wise or job card wise. One mode is through QR code scanning and the other is through manually entering a job card number. Currently Telangana is the only state having a functional mobile application for MGNREGA related data.

5.6.5.2 Application based Social Audits – the way forward

SSAAT carried out a pilot audit using tablet based applications to understand the feasibility of using tablets while conducting Social Audits. The objective of developing a tablet-based application (App) for SSAAT was to improve and strengthen the Social Auditing process of SSAAT. Screenshots of how the application is used and what functionalities are provided are given in Annexure 6.

Tablet-based application can help mitigate issues and address the challenges faced by Social Audit Units' (SAUs') ground team during the Social Audits. Early adoption by SAUs, among which many are at nascent stage, would save them from the hurdle of managing and storing papers that amount to 400-500 pages per audit of a gram panchayat.

The Tablet-based application would be useful in the following areas of Social Audit as described.

1) Door to Door & Work Site Verification

- Replace time-consuming and costly manual data entry during and after auditing
- Multiple language options for easy data entry
- Reduce data entry errors due to typing mistakes and misinterpretation
- Increase audit authenticity by capturing thumb impression, voice recordings, images and geographical coordinates of audit location

2) Gram Sabha/ Public Hearing

- Easy to collect evidences and link them to a particular verification
- Easy to capture Authority signatures and Attendance documents
- Easy to record proceedings

3) Report Writing

- Avoid manual calculations during data entry.
- Quick and easy report generation. The parameters and columns can be configured
- Analysis can be done on various parameters. Instant analytics will be provided through a graphical interface

4) Human Resource Verification

- Data will be synced with HRMS system to authenticate and authorize users
- Attendance data will be captured via App

5.6.6 Data Management – Insights from SSAAT, Telangana

Data Management is the development and execution of architectures, policies, practices and procedures to manage the information lifecycle needs of an enterprise in an effective manner.

As an organization grows, issues related to data management grow complex and sharing them at an appropriate time and location compels organizations to adopt new strategies. This is because decision makers need immediate support of these data to resolve issues and challenges.

2006 to 2010

Prior to 2011, the record management at SSAAT involved sending the social audit reports to an off-site point where the reports were being entered manually. This process was expensive in terms of both time and cost. Moreover, a lot of information was being lost in translation and there was a fear of losing reports in transit from the site of audit to the site of data entry.

2011 to 2016 – IT Integration with TCS for facilitating social audit

Tata consultancy Services (TCS) generates data for the expenditure and works in the requisite formats for the period that is being audited and then sends it to SSAAT on a DVD. On an average the data pertaining to some 120 Mandals covering almost 3000 Gram Panchayats is generated and is made available to SSAAT.

The DVD containing the data is then sent to the printer (Photocopier Vendor) identified by SSAAT through a tender invitation process. The data is printed into booklets for convenience during social audit. These booklets are then sent to the Mandals directly by the engaged vendor.

Once the social audit team returns to the Mandal office from the field after the verification process is done and the *Gram Sabha* has been held, there is a Data Entry Operator (DEO) waiting for them to start entering the data at the Mandal level itself. This process of data entry had been out-sourced to eGram IT and it is their responsibility to send the data entry operators to the field in time to do the data entry.

The output sheet is in the form of the Decision Taken Format (DTF) that is a printed version which is used by the DRPs to read out from during the public hearing and another copy in which the Presiding Officer can record his/her decisions.

Challenges encountered with eGram IT Data Operators

- eGram IT was unable to send DEOs to all the Mandals as they were working with less number of DEOs and hence, data entry was getting affected
- In high expenditure mandals where the number of issues is also comparatively higher, the data entry took more than 2 days
- There is also potential for greater human errors as the data entry operators were also quite slow and ill-equipped to carry out such a mammoth exercise
- The output sheet or the DTF was not generated in a manner which is user friendly and hence, the hand-written version was commonly preferred by the audit teams and the Presiding Officers
- No quality check was being done at the field level. Hence, there was a big chance of issues and data being missed out. Categorization of issues must be accurate or else the issue would go into the general category that is hard to query.

Post 2016 – Eliminating dependence on eGram IT data entry operators

SSAAT has built an in-house capacity to identify and train 100 DEOs from its VSA resource base. The back-end support will be extended by eGram IT for the time being but the unit is exploring alternative options to find a viable and less cumbersome data entry process. A full-time Programme Manager is appointed to handle and manage data since all the original reports are also being scanned and kept for future reference. Data Management is a big responsibility as SSAAT's core work resides in the reports and the accuracy of reports being uploaded on the website has to be ensured.

The evolution of system of data management described above exemplifies the institutionalization of social audit processes. SSAAT, Telangana has adopted solution centric approach for any inefficiency encountered in social audit. It is important to acknowledge a problem if there is any and post that it is more important to identify alternative solutions to that problem which has been the case in Telangana unit. (Society for Social Audit Accountability and Transparency 2011)

5.6.7 Public Hearing - The case of Social Audit Unit Jharkhand

Public hearing is a platform wherein various agencies be it an implementing or a government, are held accountable for their actions and more importantly proceedings take place in the presence of targeted beneficiaries, elected representatives, civil society organisations' members and the public in general.

The process of social audit culminates into public hearing on the final day. The sanctity of social audit demands utmost cooperation from the government authorities for redressal of issues that arise during social audit. The objective for which social audits are done can only be achieved when all the stakeholders, primary or secondary, work towards a common goal which is a leakage free transmission of benefits and rights to beneficiaries. Both the social audit units at SSAAT, Telangana and CGSAU, Chhattisgarh have got rigorous public hearing mechanism that is done for a cluster of gram panchayats at block level. The block level public hearing is the only hearing that takes place in these two states. While Jharkhand is a novice in the field of social audit but the way it has institutionalized its processes by engaging different stakeholders is something that deserves appreciation. One such area where they have set highest benchmark is in the concept of public hearing.

Social Audit Unit Jharkhand holds four public hearings, taking place at gram panchayat level, block level, district level and state level. This concept of four level public hearing ensures there is a continuous monitoring on the defaulters with respect to the issues found during social audit and the resolutions of the same. There is no single presiding officer that takes decision but there is a full jury comprising District Collectors, MLA or his/her representatives, MP or his/her representatives, CSOs representatives, Self Help Group Members' representative, Labour department official, Social Audit unit. The state hearing is chaired by Additional Chief Secretary, Government of Jharkhand himself which in itself is reflective of the active involvement of government in conducting and appreciating the usefulness of social audits.

During our study, we got to attend a District hearing at Simdega district in which we witnessed the process of action taken on the defaulters. There were cases in which defaulters were fined up to amount of Rs. 15000 and also there were cases where FIRs were asked to register. Pictures of the hearing have been attached in Annexure 10 where MLA is sitting in the centre of the jury.

5.6.8 Other Types of Social Audit

Special Audits – As the name suggests, these are not the regular audits. Such audits are initiated on the demands of higher authorities in the government or if there is case of gross irregularity in use of public funds. The objective of special audits is that no authority should escape accountability. All the three social audit units have the practice of doing special audits.

Concurrent Audits – The regular social audit is a periodical exercise that takes place once or twice in a year. Although such periodical audits serve as a deterrent to irregularities committed by implementing agencies of MGNREGA but still the desired results are far from being satisfactory. Concurrent audits means continuous audit of the work that is being done under MGNREGA. This involves pasting muster rolls and pay orders every month, reading out muster rolls and list of works undertaken in a gram panchayat every month. Such exercises ensure continuous public vigilance on the implementing agencies. The practice of concurrent audits is not there in Chhattisgarh. In Telangana, it is operational in a very few districts while in Jharkhand it is done through *Mazdoor Manch*.

Test Audits – Test audit means audit of the audits which means examination of the work done by the social audit units. Every organization must have its work audited and in that social audit units should be no exception. Test audits are generally done by reputed Civil Society Organizations which have no vested interest towards any stakeholder. Such audits increase the credibility of social audit units and the works done by them. SSAAT, Telangana has done a few test audits in the past.

6. Recommendations for Chhattisgarh Social Audit Unit (CGSAU)

Spell out Vision and Mission statement – Every organization be it government or nongovernment, private or public has a vision and a mission statement that is reflective of the purpose for which that organization is set up and social audit units are no exception in this. Thus, CGSAU should spell out its vision and mission statement so that every member of the social audit unit has an aligned belief and adheres to the values for which social audit units are set up.

Increase Quality of the social audits – During field visits in the three states, it was observed that social audits done in Chhattisgarh were less rigorous as compared to other two states. This is evident in the fact that not even one official has been suspended or removed in the last three years which seems ironical because of large gaps in the delivery of MGNREGA benefits.

Engage Civil Society Organizations – CGSAU has no participation of Civil Society Organizations in their processes. As observed in social audit units of Jharkhand and Telangana, CSOs are actively engaged in their recruitment processes, public hearings, and disciplinary cases. So, it is advisable to increase CSOs participation because engaging eminent activists and people of high public integrity adds to the validation of what social audit units are meant to do.

Review Meeting at the State office – CGSAU should hold a monthly review meeting inviting all the DSAFs for monitoring and analyzing the social audits done in the previous month. In Telangana, Principal Secretary himself chairs the review meeting discussing and deliberating upon the major issues of impropriety and irregularity found during social audit. Thus, CGSAU should also incorporate review meetings as part of their process preferably chaired by higher government authorities so that there is continuous feedback to the government about the way scheme is actually working on the ground.

Devise a record retention policy – The entire process of social audit involves huge paper work and therefore storage and maintenance of these records problematic for the units because of lack of enough space. This was a cause of concern for all the three units. Telangana unit has framed a policy in consultation with government for keeping records in physical form for ten years after which they will only provide scanned copy of the records in case past records earlier than ten years are needed. CGSAU should also have this fixed period records retention policy.

Increase Compensation of Village Social Auditors (VSAs) – CGSAU must increase the honorarium paid to VSAs. The interaction with the VSAs revealed the dissatisfaction among the VSAs with respect to the compensation they are getting. Similar concern was found in Telangana also while Jharkhand scores way above in this respect. Jharkhand is paying more than twice what is being paid at two other states. This has helped Jharkhand to create a sustainable pool of village resource persons.

Empanel Village Resource Persons – At CGSAU and SSAAT, the process of social audit every time begins with the training of VSAs or VRPs because of every time there is a new pool of social auditors. This training involves huge cost comprising lodging and food expenditure for the trainees. While SAU Jharkhand invests only once in the training of village resource persons who are then associated with the unit for a very long time. This idea of empanelling village social auditors results in huge cost saving for the unit and the quality of social audits is also better. Thus, it is recommended

Impact Evaluation from independent agencies/institutions – The idea of social audits of government schemes is based on the premise that social audits would result in reduced corruption and improved delivery of services from the government departments. However, it is difficult to determine the extent to which the corruption has reduced or delivery has improved unless there is an impact evaluation study post introduction of social audit. It is recommended to CGSAU to have an impact evaluation done by some independent agencies or research institutions so that impact of social audits can be gauged with more certainty and areas of deficiencies can be looked after.

Adopt Information and Communication Technology (ICT) based solutions – As observed in SSAAT, Telangana, all the processes of social audit are ICT enabled which results in increased transparency and also increased pace with which tasks are performed in the organization. Taking cue from Telangana, Jharkhand unit is also contemplating introduction of technology for their processes. The ICT infrastructure for SSAAT is managed by Tata Consultancy Services (TCS). Thus, it is advised to the CGSAU also for integrating its processes with technology.

7. Limitations of the Study

- There was a language barrier in Telangana. We had to depend on the translator who could translate Telugu in English or Hindi. Although there are very less chances but this translation process might have affected the quality of our communication directly with the primary source.
- There was a lack of proper documentation of some records in Chhattisgarh. For instance, there is no job description for any one of the posts in the unit. Moreover, there is no record of the amount of deviations found during the social audit.
- We had five days visit to both Telangana and Jharkhand. Although, we made most of our available time but more number of days could have certainly led to better reporting. Lack of time increased our dependence more on secondary sources of information.
- Although social audit as concept is understood in similar manner by three units under study but the manner in which social audit as a tool is institutionalized is very different. Therefore, the report doesn't attempt to make a strict comparison. The processes are elucidated in the best possible manner but the readers should exercise caution in jumping to conclusions because the states that were part of study had different governance structures with different socio economic realities at the ground level.

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GOs & Circulars

The Gazette of India, MoRD Dt. 30th June, 2011 – MGNREG Act, 2005 (42 of 2005) – amendments in the schedule I of the act

G.O. Ms. No. 155 PR&RD (RD II) Dept. Dt. 13.5.2009 – Rural Development Department – Constitution of Society for Social Audit, Accountability and Transparency (SSAAT) – Orders issued

Circular Rc. No. J1/650/EGS/CQCO/2013 Dt. 02.05.2013 – RD – MGNREGS - social audit - QC Intervention – certain instructions – issued – reg.

Memo No. 2525/RD.II/A1/2012 Dt. 04.09.2012 – MGNREGA – social audit follow up action – instructions for proper implementation – reg.

9. Annexure

Annexure 1: Audit of Scheme Rules, 2011

THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—Sec. 3(i)]

MINISTRY OF RURAL DEVELOPMENT

NOTIFICATION

New Delhi, the 30th June, 2011

G.S.R. 495(E).—Whereas, the draft of certain rules to be called the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011 were published, in consultation with the Comptroller and Auditor General of India, in exercise of the powers conferred by the sub-section (1) of section 24 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (42 of 2005), vide notification of the Government of India in the Ministry of Rural Development number G.S.R. 307 (E), dated the 6th April, 2011 in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 6th April, 2011 inviting objections and suggestions from persons likely to be affected thereby before the expiry of a period of thirty days from the date of the said notification in the Official Gazette;

And whereas, the copies of the Gazette containing the said notification were made available to the public on the 6th April, 2011;

And whereas, objections and suggestions received from the public on the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 24 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (42 of 2005), the Central Government, in consultation with the Comptroller and Auditor General of India, hereby makes the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011.

(2) For the purposes of these rules, audit of schemes shall include social audit.

(3) They shall come into force on the date of their publication in the Official Gazette.

2. Audit of accounts.—(1) The audit of the accounts of a scheme under the Act for each district as well as of the State Employment Guarantee Fund shall, for

each year, be carried out by the Director, Local Fund Audit or equivalent authority or by Chartered Accountants.

(2) The Director, Local Fund Audit, or equivalent authority, or the Chartered Accountant, as the case may be, shall submit accounts of the scheme together with the audit report thereon to the State Government.

(3) The accounts of the schemes of every State Government as certified together with the audit report thereon shall be forwarded to the Comptroller and Auditor General of India and the Central Government by the State Government. The Central Government shall cause the audit report to be laid, as soon as may be after they are received, before each House of Parliament.

(4) The Comptroller and Auditor General of India, or any person appointed by him in this behalf, shall have the right to conduct audit of the accounts of schemes at such intervals as he may deem fit.

3. Social audit to be part of audit of schemes.- (1) The State Government shall facilitate conduct of social audit of the works taken up under the Act in every Gram Panchayat at least once in six months in the manner prescribed under these rules.

(2) A summary of findings of such social audits conducted during a financial year shall be submitted by the State Government to the Comptroller and Auditor General of India.

4. Social audit facilitation.- (1) The State Government shall identify or establish, under the Act, an independent organisation (hereinafter referred to as Social Audit Unit) to facilitate conduct of social audit by Gram Sabhas.

(2) The Social Audit Unit shall be responsible for the following, namely:—

(a) build capacities of Gram Sabhas for conducting social audit; and towards this purpose, identify, train and deploy suitable resource persons at village, block, district and state level, drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people.

(b) prepare social audit reporting formats, resource material, guidelines and manuals for the social audit process;

(c) create awareness amongst the labourers about their rights and entitlements under the Act;

(d) facilitate verification of records with primary stakeholders and work sites;

(e) facilitate smooth conduct of social audit Gram Sabhas for reading out and finalising decisions after due discussions;

(f) host the social audit reports including action taken reports in the public domain.

2424 48)11-3

- 5. Social audit pre-requisites.** - (1) The Social Audit shall be a process independent of any process undertaken by the implementing agency of the scheme.
- (2) The implementing agency shall at no time interfere with the conduct of social audit.
- (3) Notwithstanding anything contained in sub-rule (2), the implementing agency of the Scheme shall provide requisite information to the Programme Officer for making it available to Social Audit Unit at least fifteen days prior to the date of commencement of the social audit.
- (4) The resource persons deployed for facilitating social audit in a Panchayat shall not be residents of the same Panchayat.

6. Process for conducting social audit.- (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 Programme Coordinators for making necessary arrangements.

(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;
- (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.

(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 Programme 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 utilisation 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 Organisations, 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 Programme 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.

7 Obligation of certain persons in relation to social audit. -(1) The Programme 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.

(3) Every District Programme 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 Programme Officer;
- (b) ensure that corrective action is taken on the social audit report;
- (c) take steps to recover the amount embezzled or improperly utilised; 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 misutilised or embezzled the amount meant for the schemes under the Act.

(4) The State Govt shall be responsible to take follow up action on the findings of the social audit.

(5) The State Employment Guarantee Council shall monitor the action taken by the State Government and incorporate the Action Taken Report in the annual report to be laid before the State Legislature by the State Government.

(6) The costs of establishing the Social Audit Unit and conducting social Audit shall be met by the Central Government as a central assistance in accordance with the instructions issued in this regard.

[F. No. K-11033/50/2010-MGNREGA]

D. K. JAIN, Jt. Secy.

Annexure 2 - Format for Social Audit Gram Sabha Proceedings at CGSAU, Chhattisgarh

Today _____ the social audit Gram Sabha is conducted in _____ Panchayat at ____ am /pm. Shri /Smt. _____ deputed by the district administration to act as an independent Observer. Shri/Smt _____ has been Identified as the chair person of Gram Sabha. A total of _____ members attended to Gram Sabha.

Total Male

Total Female


The following are the social audit findings discussed in the Gram Sabha followed by the signatures of members including social audit team.

S.No	Name of the Programme	Issue	Discussions in the Gram Sabha and its decisions	Signature of Sarpanch, Sachiv and Gram Sabha Adhyaksh
1	MGNREGS	General awareness of community		
2		Availability of records		
3		Performance of Mates		
4		Performance of GRS		
5		Performance of Sarpach and Sachiv		
6		Performance of Post/ Bank officials		
7		Job Card related		
8		SB Passbook related		
9		Provision of Employment to workers		
10		Maintenance of MRs and deviations in days of employment		
11		Fake muster rolls and attendance		
12		Works executed and deviations in recorded information		
13		Measurements of works		
14		Materials procured		
15		Material bills		
16		Measurements of works		
17	IAY	Selection of beneficiaries		
18		Release of funds to beneficiaries		
19		Status houses		
20		Bribe to various funtionaries		
21	GENERAL	Non-provision of records to social audit team		
22		Treat & physical intimid tion of Social Audit team		

Annexure 3 - Village Social Auditors Training: Programme Schedule at CGSAU, Chhattisgarh

Day-1		
Time	Topic	Facilitator
10:30-11:30	Counselling and filling of application for opening of SB A/C	District Social Audit Facilitator
11:30-14:00	Awareness on MGNREGS	Programme Officer, MGNREGS
14:45-16:30	Inputs on works, technical issues and MB	Technical Assistant MGNREGS
16:30-18:00	Clarification doubts	District Social Audit Facilitator
Day-2		
9:00-11:30	Awareness on Indira Awaaz Yojana	ADO-IAY
11:30-13:00	Awareness on social audit process	District Social Audit Facilitator
14:00-16:00	Awareness on social audit process	District Social Audit Facilitator
16:00-18:00	Grouping and handing over records	District Social Audit Facilitator
Day-3		
9:00-13:30	Understanding the records and cross verification	District Social Audit Facilitator
14:30-16:30	Input on conduct of Aam Sabha	District Social Audit Facilitator
16:30-18:00	Inputs on writing the complaints (individual and mass), application for job card and work	District Social Audit Facilitator
Day-4		
9:00-11:00	Role play on conduct of Aam Sabha	All facilitators
11:00-13:30	Inputs on household survey	District Social Audit Facilitator
14:30-16:00	Inputs on Gram Sabha	District Social Audit Facilitator
16:00-20:00	Reporting formats, Gram Sabha minutes and report writing	District Social Audit Facilitator

Annexure 4: HRMS Login Portal at SSAAT, Telangana



Human Resource Management Systems

Society for Social Audit, Accountability and Transparency
Department of Rural Development, Government of Telangana

About Us

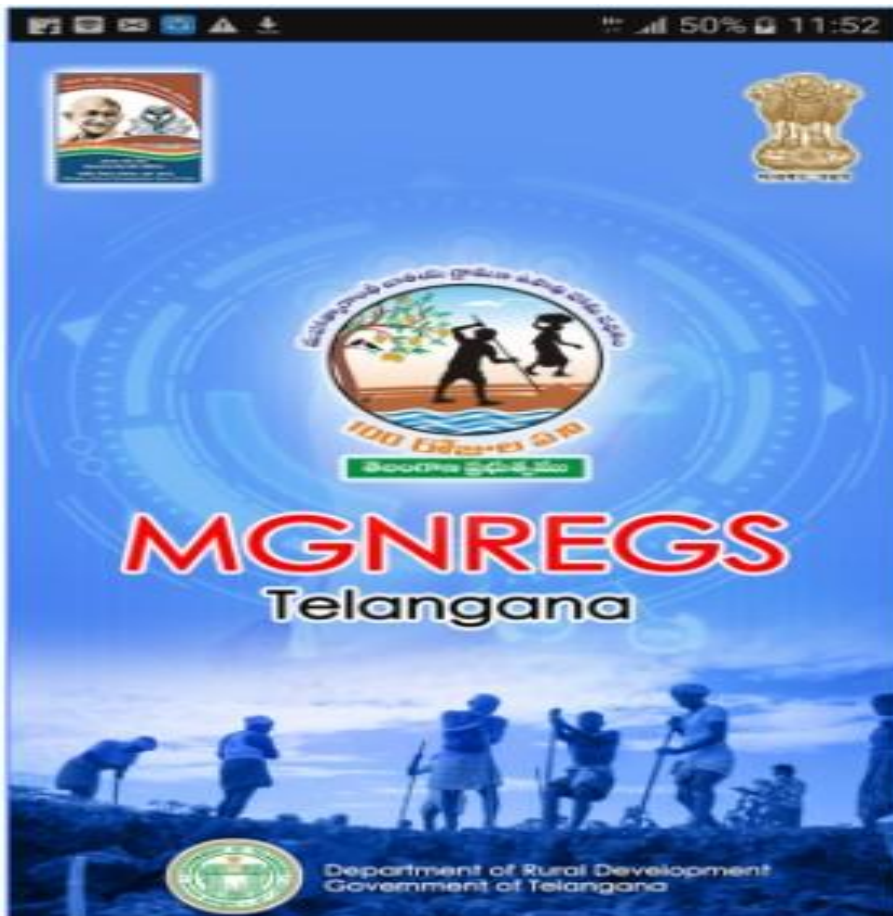
HRMS

Human Resources Management System (HRMS) envisages automating transaction relating to personnel matters. HRMS is the flagship project of CMGI external Link(A society under General Administration (Administrative Reform) Department external Link , Government of Odisha external Link). In HRMS, an employee may apply leave, loan, or put forward his/her report, request, or grievance through Internet. In return she/he can receive the sanction or reply on-line through internet from authorities. An authority may issue notification or orders of transfer, promotion or deputation of the employees on-line. HRMS software automatically prepares all related accounts and registers like Service Book, Leave Account, Loan Account, Salary Account, Incumbency Chart etc, retrieving relevant data from transactions. Moreover it will also help retiring employees to prepare their own pension papers on click of buttons and help authorities to process pension papers easily and quickly. HRMS is an application software to carry out personnel transaction of government employees in on-line mode through Internet. In this regard, the transactions, that have already taken place are already being captured as legacy data. The Service Book of each employee is the most composite repository of such transactions. Hence, service data of each employee from the service book creates backbone of HRMS software for provisioning above services.

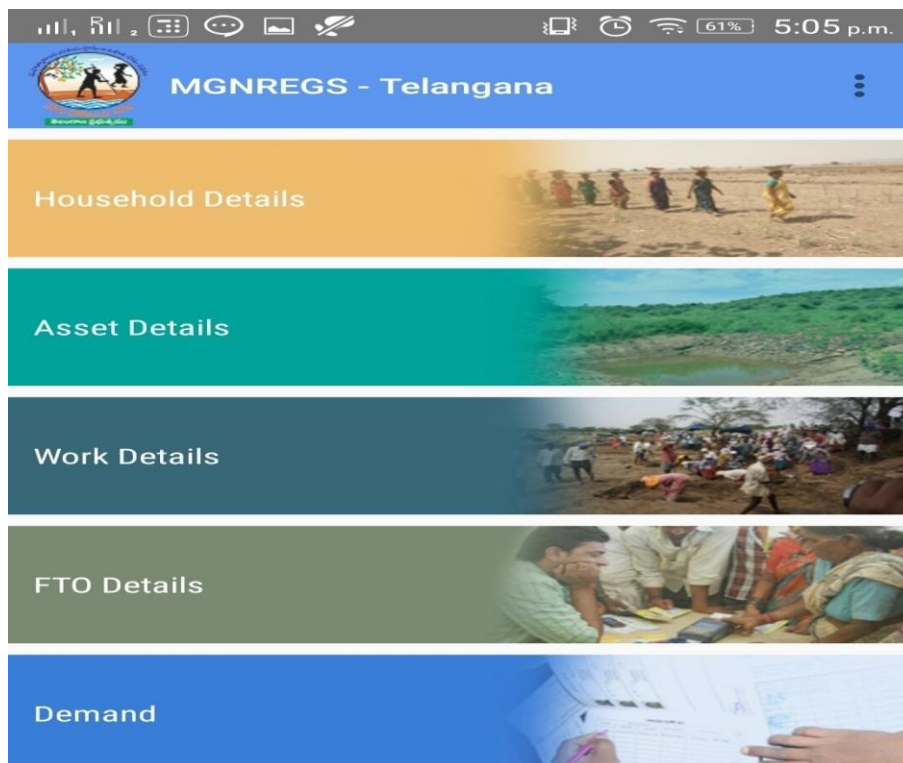
Sign In

Annexure 5: MGNREGA App for Telangana

SCREEN 1: Cover Page



SCREEN 2: Select the Type of Details Required



SCREEN 3: Type the Work Code or Scan the QR Code



Annexure 6: Pilot Tablet Application by SSAAT, Telangana

Pilot audit being conducted simultaneously on paper as well as tablet



Screen 1: Select the Language and enter user id and password to login



SSAAT

Login for Social Audit App

Select Language -

English
Telugu

username

password

Sign in

Forgot Password?

Screen 2: Social Audit details are visible on the Screen. At the bottom of the page, Select the Gram Panchayat and Habitation for which audit is to be done. Press button “Start the Audit”.

1.2.1	Social Audit Unique ID	193307
1.2.2	Name of the District (Code)	Adilabad(19)
1.2.3	Name of the Mandal (Code)	Mancherial(33)
1.2.4	Social Audit Round Number	VII
1.2.5	Period of Social Audit (From :To)	2015-06-01 2015-06-13
1.2.6	Report Generation Date	2015-06-02
1.2.7	Name of the Grampanchayat	Donabanda
1.2.8	Name of Habitation	Buddipally

Start the Audit

Screen 3: Select the scheme and type of verification to be conducted.

Here, MGNREGS Scheme – “Individual” form for Door to Door Verification is selected

Select the Scheme

MGNREGS

RECORDS VERIFICATION

INDIVIDUAL

GROUP

WORKS & RECORDS


SA EXPENDITURE

LIST OF WORKS

VSA BIO-DATA



SYNC WORK

Annexure 7: Online Portal for entering social audit reports at SSAAT, Telangana



The Mahatma Gandhi National Rural Employment Guarantee Scheme - TG

ONLINE Application for EGS Functionaries
Department of Rural Development, Government of Telangana

Home
Welcome: anand
Your Role: SSAAT DRP 1
Logout

Details of Social Audit Deviations

State: **Telangana** District: **Adilabad** Mandal: _____

MANDAL	-SELECT-	ROUND NUMBER	PANCHAYAT
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SOCIAL AUDIT REMARKS

SOCIAL AUDIT FROM DATE	<input type="text" value="01/04/2006"/>	SOCIAL AUDIT TO DATE	<input type="text" value=""/>
ROUND FROM DATE	<input type="text" value="01/04/2006"/>	ROUND TO DATE	<input type="text" value=""/>
SELECT APPLICATION	<input type="radio"/> MCC <input type="radio"/> DCC	PROJECT NAME	<input type="text" value="Select"/>
WORK NAME	<input type="text" value="Select"/>	WORK ID	<input type="text" value="Select"/>
DRP NAME	<input type="text" value="Select"/>	SRP NAME	<input type="text" value="Select"/>
TOTAL GP EXPENDITURE:	<input type="text" value=""/>	TOTAL WAGE EXPENDITURE:	<input type="text" value=""/>
WAGE RECORDS GIVEN:	<input type="text" value=""/>	TOTAL MATERIAL EXPENDITURE:	<input type="text" value=""/>
WAGE RECORDS NOT GIVEN:	<input type="text" value=""/>	MATERIAL RECORDS GIVEN:	<input type="text" value=""/>
		MATERIAL RECORDS NOT GIVEN:	<input type="text" value=""/>

DTF PARAGRAPH NUMBER	<input type="text" value=""/>	SOCIAL AUDIT FINDINGS
DTF PARAS	<div style="border: 1px solid #ccc; padding: 5px; min-height: 100px;"> Rectangular Snip </div>	<input type="text" value="Select Financial"/>
		<input type="text" value="Select Sub Financial"/>
		<input type="text" value="Select Procedural"/>
		<input type="text" value="Select Sub Procedural"/>
		<input type="text" value="Select Information"/>
		<input type="text" value="Select Sub Information"/>
		<input type="text" value="Select Grievance"/>
		<input type="text" value="Select Sub Grievance"/>
SOCIAL AUDIT DEVIATION AMOUNT:	<input type="text" value=""/>	(In Rs.)

PERSON(S) RESPONSIBLE FOR DEVIATION

SELECT DESIGNATION	<input type="text" value="Select"/>
--------------------	-------------------------------------

PRESIDING OFFICER DETAILS

PRESIDING OFFICER'S DECISION	<input type="text" value="Select Action"/>	SA REMARKS:	<input type="text" value="Select"/>
AMOUNT ACCEPTED BY PRESIDING OFFICER	<input type="text" value=""/> (In Rs.)	AMOUNT RECOVERED IN SA PROCESS	<input type="text" value=""/> (In Rs.)
PENALTY IMPOSED	<input type="text" value=""/> (In Rs.)	BALANCE AMOUNT TO BE RECOVERED	<input type="text" value="0"/> (In Rs.)

Annexure 8: Interface for entering details about social audit action plan to generate intimation letters to be approved by the concerned authorities using digital signatures at SSAAT, Telangana

Social Audit Action Plans WCC Action Plans

District :	SELECT	Mandal :	SELECT
Month :	August	Year :	2017
Pay Order From Date : (DD-MM-YYYY)		Pay Order To Date : (DD-MM-YYYY)	
Social Audit From Date :		Social Audit To Date :	
Round :			

[Show Report](#) [SOCIAL AUDIT ACTION PLAN DETAILS REPORTS FOR THIS MONTH](#) [Hide Report](#)
[EXCEL VIEW REPORT](#)

Annexure 9: Monthly Fund Transfer Order (FTO) Reconciliation Certificate

www.nrega.telangana.gov.in/Nregs/FrontServlet?requestType=CFMSReports_engRH&actionVal=FTRRecon&Program=SSAAT&type=R10.7.1



The Mahatma Gandhi National Rural Employment Guarantee Scheme - Telangana
Under Mahatma Gandhi National Rural Employment Guarantee Act - 2005
Department of Rural Development, Government of Telangana

FTO RC. No. _____/EGS/2017
 Dated : 24-Jul-2017
R10.7.1 Monthly FTO Reconciliation Certificate (SSAAT)

The status of Fund Transfer Requisition issued during the month of May, F.Y. 2017-2018
 and reconciliation status as per web report is as follows:

S.No	Details of FTO issued as per web report.				Beneficiary Details Name	Amount paid as per FTO Register	Difference		Remarks	Action taken
	FTO No.	Date	Payment Status	Amount(Rs.)			Excess	Less		
1	2000717700381	02-MAY-2017	Paid	81800	SOWMYA KIDAMBI					
2	2000717700382	02-MAY-2017	Paid	70325	ANAND KUMAR AUZUMEEEDI					
3	2000717700383	02-MAY-2017	Paid	65777	USHARANI MANDAVA					
4	2000717700384	02-MAY-2017	Paid	25545	A.NARASIMHA REDDY					
5	2000717700385	02-MAY-2017	Paid	22499	LATHA SINGH THAKUR					
6	2000717700386	02-MAY-2017	Paid	15168	SIMHADRI LEELA ADILAXMI					
7	2000717700387	02-MAY-2017	Paid	23516	A SRINIVAS JOSHI					
8	2000717700388	02-MAY-2017	Paid	21503	J. KONDAL RAO					
9	2000717700389	02-MAY-2017	Paid	17588	VALLURI RAMU					
10	2000717700390	02-MAY-2017	Paid	20960	N SESHAGIRI RAO					
11	2000717700391	02-MAY-2017	Paid	13873	D. KAVITHA					

This portal on SSAAT, Telangana website is publicly accessible and shows payment status of all the FTOs generated ranging from salary of director to stationary required on field.

Annexure 10: Jharkhand District Hearing

