

Status of Social Audits and Way Forward

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Introduction

As per Acts Social Audits are mandated

- MGNREGA 2005, NFSA 2013, The Right of Persons with Disabilities Act 2016,
- Meghalaya has passed a law on social audit covering all the social sector schemes (26 Programmes)
- Rajasthan is in the process of bringing the Social Accountability Act

As per Guidelines

PMAY-G, NSAP, FFCG, PMKSY, PMAY-U, MDM,

As per Supreme Court Directions

JJ Act(ICPS), Building and construction workers Act

Developments

- MGNREGA Audit of Scheme Rules in 2011
- C&AG Compliance Audit in 2013-14
- Auditing Standards for SA approved by MoRD in Dec 2016
(objectives, SAUs, Ethics and Independence, Training and Capacity Building, SA Process – verification of entitlements, beneficiaries, Reporting, Aggregation of Data)
- Task Force recommended to expand the scope of social audits to 12 centrally sponsored programmes under six ministries
- A Committee constituted in Jan' 19 under the chairmanship of AS&FA with all JS of Programme divisions of MoRD as members and DG, NIRDPR as member convener to expand the scope of social audits to other programmes

NIRD Initiatives

NIRD&PR in collaboration with MoRD & TISS launched the One Month **Certificate Programme on Social Accountability and Social Audit** to all the resource persons recruited by SAUs. (till date 4505 are trained)

NIRD&PR is also facilitating four days training to SHG women on social audit to work as village resource persons (till date 98209 are trained)

Social audit Directors workshop as regular feature to come to know the issues and act as link between MoRD and SAUs

In April 2018, CSA brought out a report on the status of social audit units

Developing online/ distance mode diploma programme on social accountability mechanisms and social audit

Contributed for the development of guidelines for the conduct of social audits in FFCG, NSAP and PMAY-G

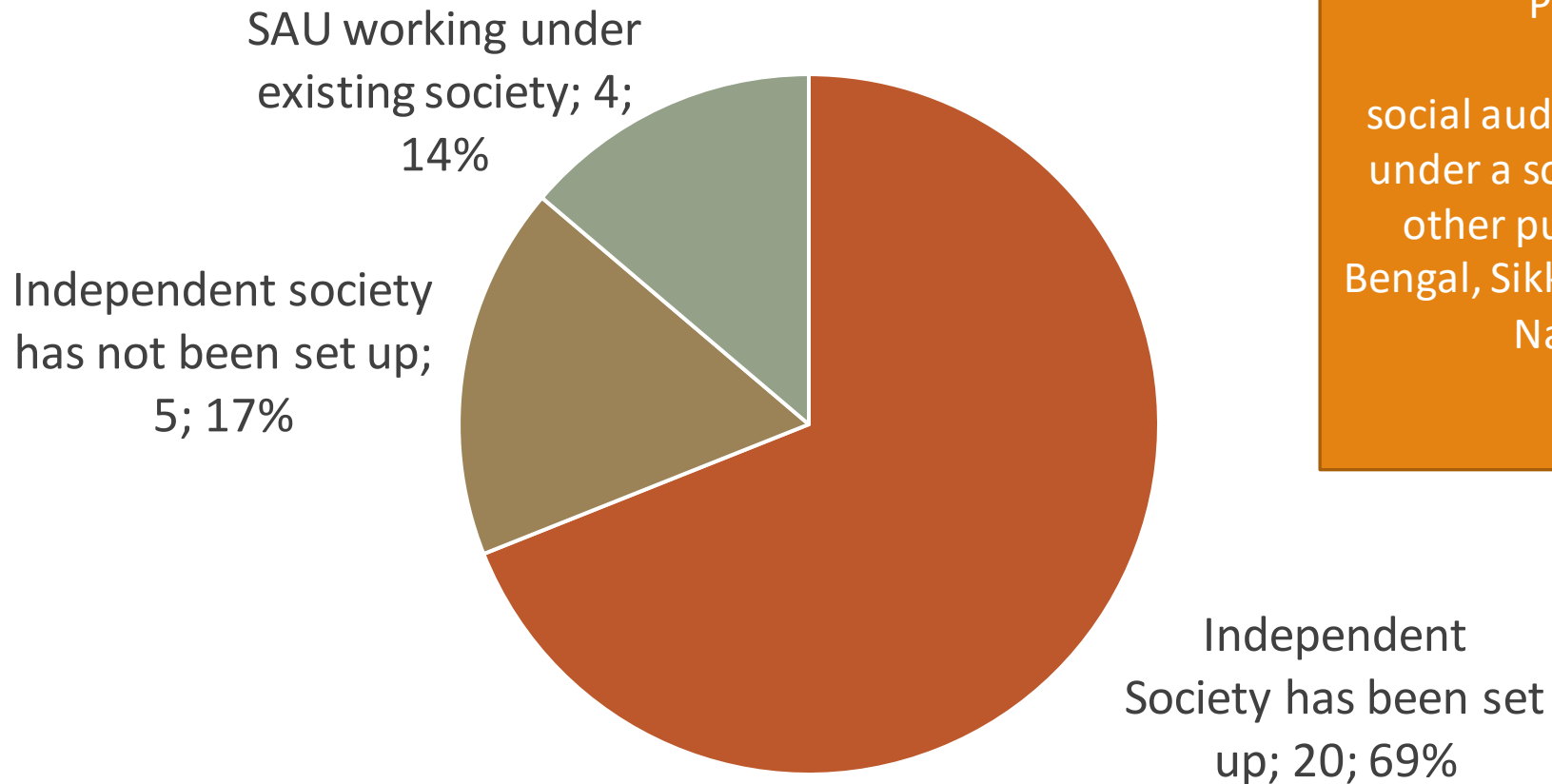
Conducted pilot audits of NSAP in five states, Pilot for FFCG expenditure and PMAY (U) in AP

taking up international training programmes, exposure visits (CIRDAP Programmes)

Parameters to measure social Audits

1. Independency of SAUs
2. Full time and sufficient staff
3. Trained Resource Persons
4. Fund flow
5. No of GPs audited
6. Social audit Findings and action taken
7. Review mechanism on social audit findings
8. Participation of the people in the social audits

Society for SAU



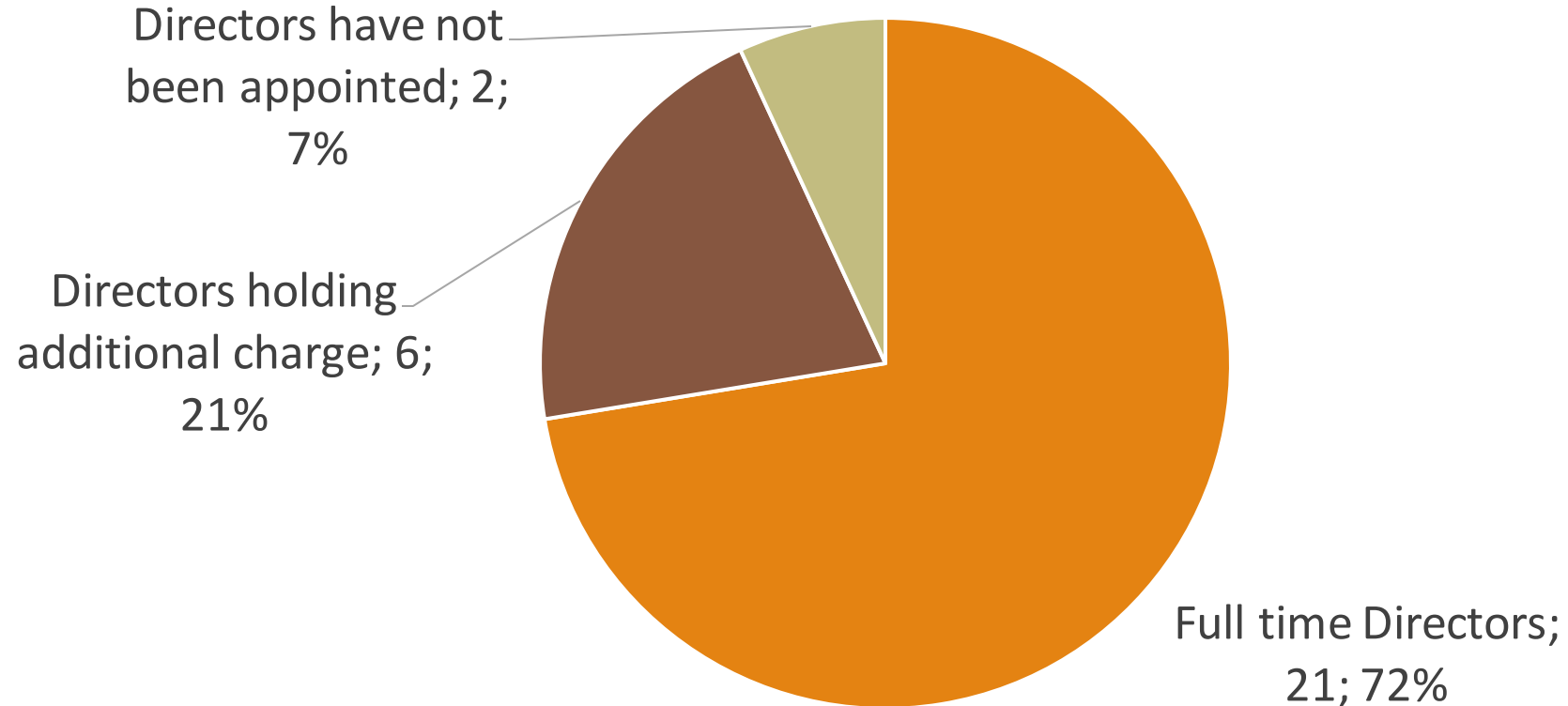
states not registered an independent society :
Maharashtra, Rajasthan, Haryana, Jammu & Kashmir, Goa, Tripura and Arunachal Pradesh

social audit units working under a society set up for other purposes- West Bengal, Sikkim, Jharkhand & Nagaland

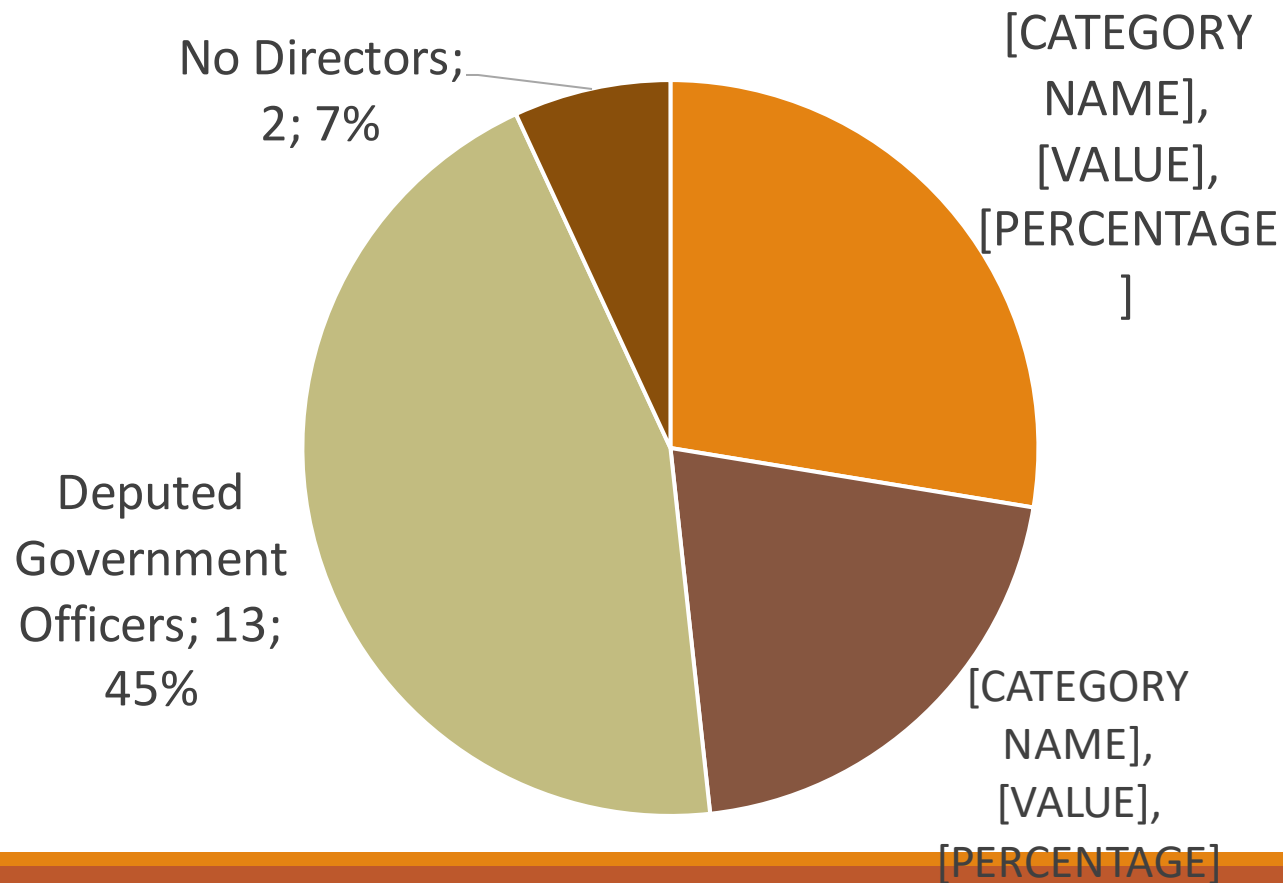
SAU Directors

states having director as additional charge – Bihar, West Bengal, Uttar Pradesh, Arunachal Pradesh, Haryana and Nagaland

states not appointed directors – Goa and Jammu & Kashmir



SAU Directors

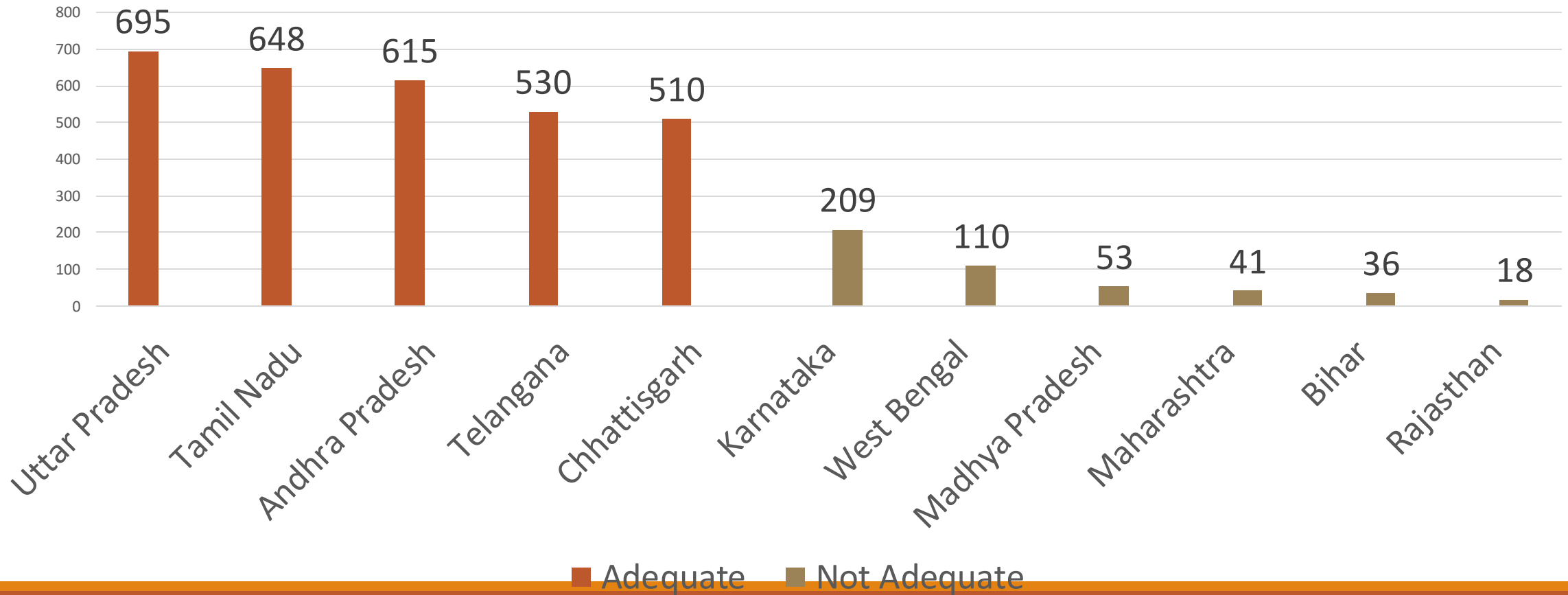


states having CSO persons as Directors - AP, Assam, Chattisgarh, Jharkhand, Maharashtra, Odisha, Sikkim and Telangana

states having retired government officers as directors - Gujarat, HP, Karnataka, Meghalaya, Punjab and Manipur

states having deputed government officers as Directors: Arunachal Pradesh, Bihar, Haryana, Kerala, MP, Mizoram, Nagaland, Rajasthan, Tamil Nadu, Tripura, Uttarakhand, UP and WB

SAU Personnel in the large states



SAU Resource Persons and their training

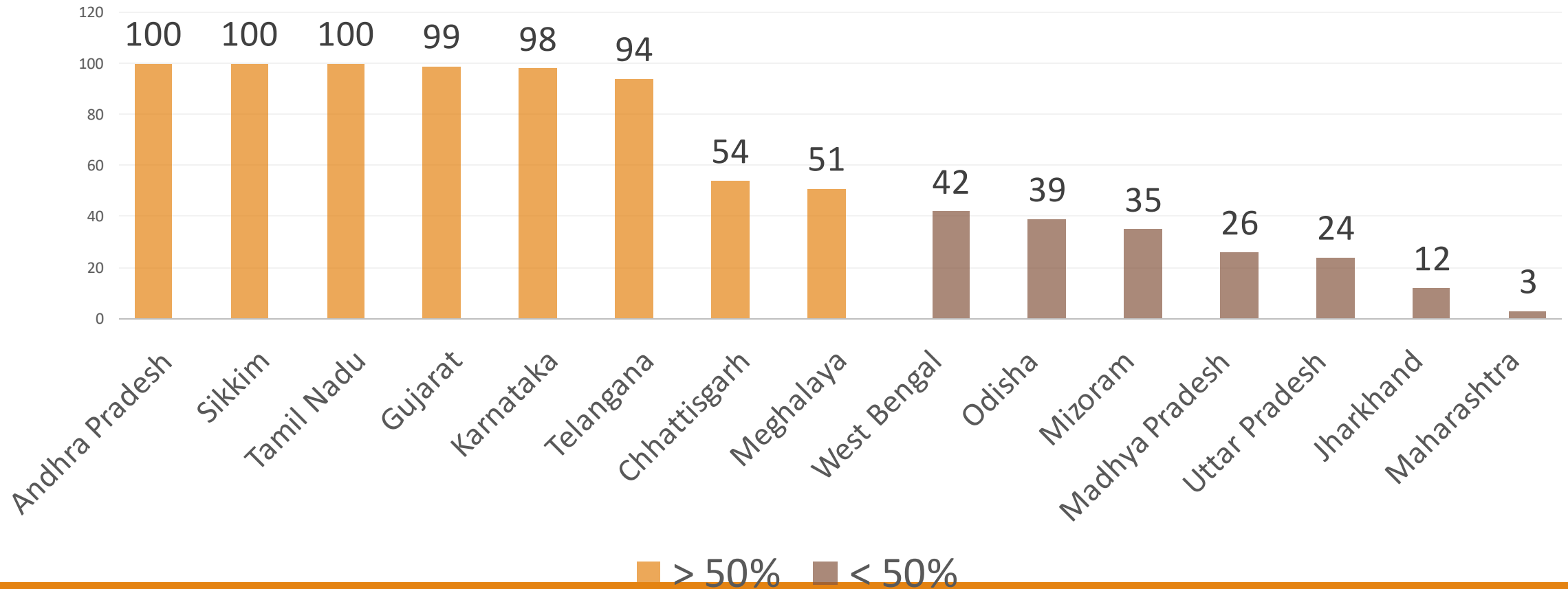
Name of Resource Persons	Number of appointed resource persons	Number of trained persons	% who attended the 30 day training program
Social Development Consultants, Social Audit Experts & State Resource Persons	75	55	73%
District Resource Persons	667	527	79%
Block Resource Persons	4347	3308	76%
Total	5089	3890	76%

Fund release and expenditure status of SAUs

States Name	0.5% of MGNREGS Expenditure	2017-18 (Received) (in Lakhs)	2017-18 Spent (in Lakhs)	Percentage
Andhra Pradesh	3216	1689	776	46
Arunachal Pradesh	113	131	32	25
Assam	765	520	135	26
Bihar	1466	551	89	16
Chattisgarh	1655	1483	1377	93
Gujarat	447	203	57	28
HP	284	196	60	31
Jharkhand	765	944	668	71
Karnataka	1500	1646	1365	83
Kerala	951	418	418	100
Madhya Pradesh	2127	1177	741	63
Maharashtra	1154	561	585	104
Manipur	98	74	9	12
Meghalaya	567	333	340	102
Mizoram	106	74	74	100
Nagaland	485	322	322	100
Odisha	1252	1160	312	27
Punjab	319	163	100	61
Sikkim	62	162	102	63
Tamil Nadu	3177	3239	3502	108
Telangana	1392	1936	1569	81
Tripura	233	30	22	71
UP	2251	1661	1761	106
Uttarakhand	346	298	126	42
West Bengal	3957	3834	2672	70

Percentage of panchayats covered in 2016-17

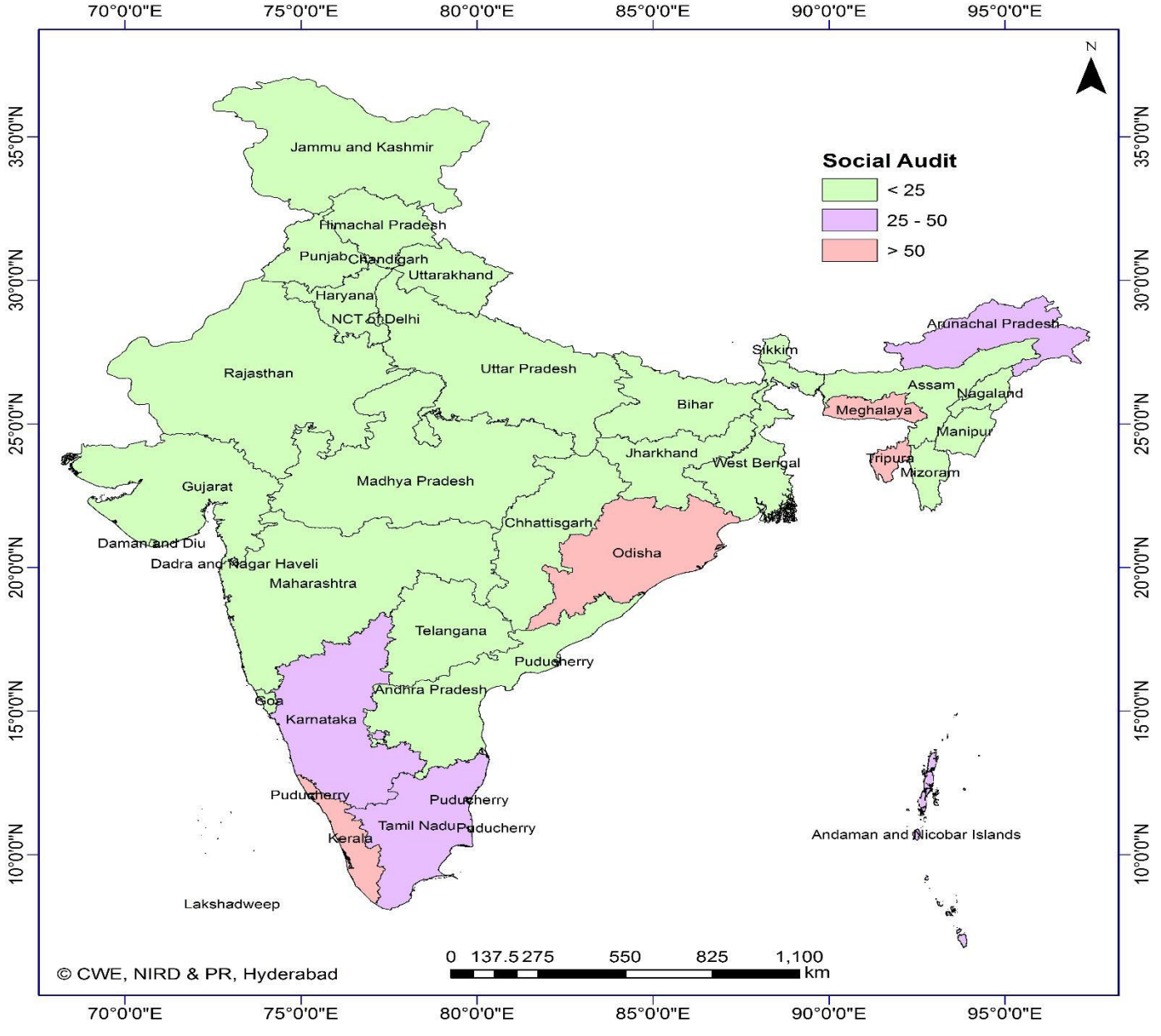
Karnataka & Gujarat are the only two states doing two audits in a year in each panchayat.



Issues identified in social audit and actions taken

Parameter	2016-17	2017-18
Number of grievances registered	10,89,724	7,22,980
Number of grievances redressed	1,90,323 (17%)	33,330 (5%)
Number of issues filed	5,25,876	3,12,497
Number of issues for which an ATR has been received	43,849 (8%)	37,268(12%)
Number of ATRs which are found satisfactory	33,471	30,962
Total Misappropriation amount found	Rs 169 crores	Rs 112 crores
Amount Recovered	Rs 8 crores (5%)	Rs 12 crores (12%)
Number of personnel on whom disciplinary action has been taken	7,969	4,318
Number of FIRs registered	240	15

Peoples participation in social audits



Social Audit of other schemes

In addition to MGNREGS, few states have taken up social audit of other schemes as well.

PMAY audits are done in UP, Meghalaya, West Bengal and Chattisgarh

Mid-day Meals audits are done in Uttarakhand and Karnataka

Swachh Bharat Mission audits are done in Telangana and Karnataka

NSAP audits are done in West Bengal & AP

ICDS, IWMP & Streenidhi loan to SHGs audits are done in Telangana

FFC grants to panchayats are audited in Jharkhand

Tribal Development Society programmes are audited in Jharkhand

Rural Drinking Water Scheme audits are done in Karnataka

PDS audits are done in Karnataka and AP

Innovative practices

Andhra Pradesh

- Identifying Village and Block Resource Persons from the worker families
- ~~Technical verification in the presence of workers and mates~~
- Monthly review meetings at the district level with District Collector and District Vigilance Officers
- Monthly review meetings with the State vigilance wing and district vigilance officers
- Wall writings in all Gram Panchayats during the social audit process

Assam – collaboration with IIT and introduction of a social audit course for their students

Chattisgarh

- Apart from MGNREGS, social audit team also collects complaints regarding other issues and hands it over to the Sarpanch & Sachiv in the gram sabha

Jharkhand

- Formation of VMCs and labour groups during the social audit process
- Public hearings are heard by juries with PRI and CSO members
- An advisory for action to be taken on specific irregularities has been formulated for the guidance of the jury members
- Hearings are held at the panchayat, block, district and state levels
- Special and test audits are done
- A cultural workshop for IEC activities was done and songs in eight different languages have been prepared

Odisha – Village Resource Persons are helping the implementing agency in Identification of unemployed youth in the village who may be given training under DDU-GKY
Acted as catalysts of social change in the Total Sanitation Campaign
Linking of Aadhaar with Job Cards in selected panchayats

Sikkim – Using posters and mike system to bring awareness about social audit gram sabha

Tamil Nadu – Standardized objection paragraphs have been prepared for commonly seen irregularities and communicated to the Block Resource Persons which help in the report preparation

Telangana

Recruitment process – all resource persons are from MGNREGS workers' families
Good SAU structure with different wings for Administration, Accounts, HR, Programmes, Capacity Building, Data and Record Management, IT
An independent governing body with strong representation from civil society organisations
Independent Vigilance wing to look at irregularities and special mobile courts to take decisions on identified irregularities
Good data and record management
Collaboration with NGOs and CSOs

Karnataka

Test and Special audits are done periodically

Staff are shuffled after every 3 rounds of social audit

Punjab - Resource persons do not accept hospitality at any level

Madhya Pradesh – engagement of B.S.W. students as Village Resource Persons

Recommendations to MoRD

- Joint review meetings with CA&G
- **Implement CAG Joint Task force reports on Social Audit**
- **Roll out a good Management Information System (MIS)**
- **Evolve Common Guidelines on Staffing**
- **Director and Staff Selection**
- **Test Audits and Special Audits**
- **Support Training, Documentation and Cross learning**
- **Regular and continuous Funding for Social Audit**
- **Grievance Redressal and Ombudsperson**
- **CEGC and Submission of Report to Parliament**

Recommendations to SAU

- **Independent Society**
- **Governing Body**
- **Social Audit Process**
- **Wall Paintings**
- **Transparency in the functioning of Social Audit Units**
- **Correct Gender imbalance among resource persons**
- **Taking up Social Audits of other schemes**
- **Collaboration with Civil Society, PAG and Ombudsman**
- **SEGC & Submission of findings to the State Legislature**

Recommendation to States

Own the audits

Follow-up actions on the findings of the social audit

Fix responsibilities as well as actions against the persons/ officials for wrong doings

State Govt. should ensure attendance of dist level officials for public hearings

By- annual district report on action taken(recoveries, punitive actions)to be submitted to Chief Secretaries, SEGC, SAU Governing body by DPC

DPC/PO should sensitise the stakeholders about the efficacy of social audits

Thank You

