

Meaning of Social Audit

Audit is derived from the Latin word *Audire* which means to hear. It is defined as an independent review and examination of records and activities to assess the adequacy of system controls, to ensure compliance with established policies and operational procedures, and to recommend necessary changes in controls, policies or procedures.

In the Indian context, audit can be categorised into three types: a) Government audit; b) peoples' audit; and c) social audit. Government audit is conducted by governmental agencies or empanelled certified agencies. The Comptroller and Auditor General (CAG) is the nodal central government agency for conducting audits. The CAG conducts two types of audits: Regularity and performance audits.

Regularity Audit: There are two kinds of regularity audit. First, the compliance audit which ascertains that the expenditure in the accounts is authorised for the purpose for which it is spent, expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money, expenditure was done with the approval of the competent authority and expenditure was proper. The second, the financial audit analyses the financial statements to establish whether acceptable accounting standards for financial reporting and disclosure are complied with.

Performance Audit: It is undertaken to see that programmes or schemes have achieved the desired objectives at the lowest cost and given the intended benefits.

It may be noted that audits conducted by agencies of government do not have any role for people affected by the project/scheme/programme/department audited. And hence demand for the people's audit gradually emerged.

People's Audit

It is based on the principle that

governance should be carried out, as far as possible, with the participation of all concerned. People's audit is thus a process and not an event. In a democratic system, public funds ultimately belong to the people and people have larger role to play in its utilisation. Hence, the government must be held accountable for the manner in which it spends its money.

People's audit is a way of measuring, understanding, reporting and improving the social and ethical performance of the system. It helps to narrow the gaps between vision/goal and reality, between efficiency and effectiveness.

Social Audit

The concept of social audit originated from the concept of Corporate Social Responsibility (CSR) followed by corporate entities around the globe, where in social audit refers to the audit of social responsibility role performed by a corporate entity. "Social auditing provides an assessment of the impact of an organisation's non-financial objectives through systematically and regularly monitoring its performance and the views of its stakeholders."¹

In past some civil society organisations (CSOs) such as Mazdoor Kisan Shakti Sangathan (MKSS), Action Aid, Parivartan etc. in India facilitated people's audit or public audits particularly of developmental schemes. Those audits played a crucial role in educating the people and enabled them to put pressure on the political and administrative system to take corrective actions. However response of administration varied, as these audits did not have legal sanction. Nonetheless these early processes paved the way for social audit in a great way.

Social audit is conducted by the people in coordination with local administration. It is a process in which, details of the resource, both financial and non-financial, used by public

agencies for development initiatives are shared with the people, often through a public platform. It allows people to enforce accountability and transparency, providing the ultimate users an opportunity to scrutinise development initiatives. Social audit not only strengthens downward accountability, but also helps create 'voices' for the poor and marginalised sections. The exercise involves active participation of primary stakeholders, i.e., people directly affected by any department/agency/scheme/programmes or law being audited.

Relevance of Social Audit

Social audit, an important tool to ensure accountability, can be seen as a means to promote the following basic norms in public matters:

Transparency: Complete transparency in the process of administration and decision-making, with an obligation on the government to suo moto give people full access to all relevant information.

Participation: An entitlement for all the affected persons (and not just their representatives) to participate in the process of decision-making and validation.

Consultation and Consent: In those rare cases where options are predetermined out of necessity, the right of the affected persons to give informed consent, as a group or as individuals, as appropriate.

Accountability: The responsibility of elected representatives and government functionaries to answer questions and provide explanations about relevant action and inaction to the concerned and affected people.

Redressal: A set of norms through which the findings of social audits and other public investigations receive official sanction, have

¹ Planning Commission, Government of India, Social Audit : Gram Sabha & Panchayati Raj, New Delhi, October 2005, p. 21

² Ministry of Rural Development, Government of India, The NREGA Operational Guidelines, New Delhi, 2008

necessary outcomes, and are reported back to the people, along with information on action taken in response to complaints.²

It has been also observed that social audit helps in generating awareness of the developmental scheme and people's entitlements.

Social Audit as a Monitoring Tool:

Monitoring is defined as the checking, collecting and analysis of information about current project developments to improve implementation, performance and results. It enables the project management team to take appropriate corrective actions so as to ensure that the project implementation is proceeding according to the Action Plan. The involvement of community in this process makes it participatory monitoring. Social audit is a critical monitoring tool and can be taken at any point of time during the implementation and also after the implementation to assess the end results.

Social Audit as an Evaluation Tool: Usually, evaluation is taken up by an external agency to ensure unbiased and objective assessment of processes and results. The involvement of local people in the process makes the exercise participatory. Social audit carried out jointly with external facilitators and by local communities could be termed as participatory evaluation.

Facilitating Social Audit

Step 1: Developing capacities of facilitators

Enhancing capacities of facilitators is the first step in facilitating social audit. Facilitators should be well versed with the 73rd Amendment Act, Panchayati Raj Act and Rules, guidelines of schemes/programmes of union and state governments to be social audited. They should have understanding of the relevance of social audit, process of conducting social audit, gram sabha mobilisation, conflict management, interface with administration, elected representatives and media.

Step 2: Building conducive environment

A positive and conducive environment will help develop a sense of ownership among local authorities making it sustainable. In respect of environment building, all key stakeholders should be identified and views on social audit need to be exchanged.

Step 3: Forming a sub-group

Gram sabha, constitutionally mandated to conduct social audit, is a large group and it is not suitable for gathering, verifying and analysing information for social audit. Hence, a smaller more compact group needs to be formed, similar to the executive body of gram sabha, for social audit. The process of formation of this group should follow relevant Acts, Rules and Guidelines, if any.

Step 4: Building capacities of the group

The formation of committee for the social audit should be followed by



building the capacity of its members. Apart from orientation and structured training programmes, regular handholding support during actual conduct of social audit is also needed.

Step 5: Data collection

Data collection is an important exercise and begins after the completion of structured training of the social audit committee and support to gram panchayat in maintaining records and registers. Data include information related to financial and physical performance of scheme/programme/department being social audited.

Step 6: Data verification

The collection of data is followed by verification of these data. All data collected from official records are matched with records of beneficiaries and physical verification of assets created. Purpose is to see whether there is any deviation and also to record experiences of beneficiaries and suggestions of community to improve efficacy of scheme/programme/department being social audited.

Step 7: Gram sabha mobilisation

The mobilisation of gram sabha determines the participation and meaningful discussion in the gram sabha for social audit. This includes fixing of date, time and venue of gram sabha; informing people in advance; discussing issues at ward sabha or habitation level, especially with the people affected by scheme/programme/department being social audited and women.

Step 8: Formation of sub groups

Sub groups help gram panchayat in making logistic arrangements such as sitting arrangement, tent, water, etc. on the day of gram sabha. After discussing with chairperson and secretary, sub groups can set meeting design, responsibilities, etc. On the day of gram sabha, member of this sub group presents report of social audit and encourages discussion.

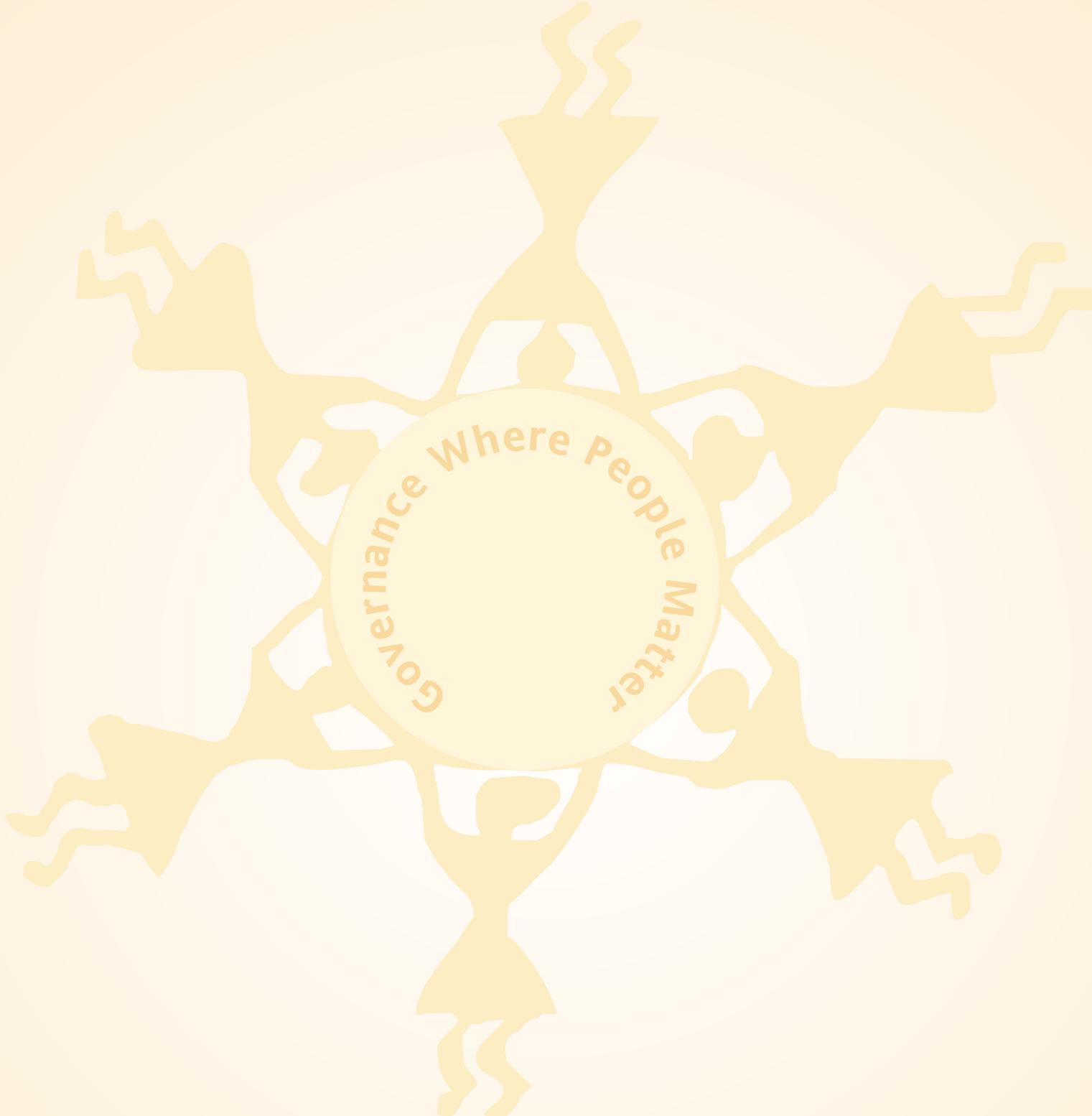
Step 9: Sharing and follow up

The report of the sub group, minutes of the gram sabha are shared with programme officer, chairperson of intermediate panchayat, district

programme coordinator and chairperson of district panchayat for necessary action. These reports are also shared with CSOs including media for public education and advocacy. Follow up is needed for action on findings of social audit. Administration presents Action Taken Report (ATR) in the next gram sabha.

Reference :

1. CAG (2009), www.cag.gov.in/html/unionaudit, accessed on 12 Feb. 2009.
2. Planning Commission (2005), *Social Audit: Gram Sabha and Panchayati Raj*, Planning Commission, Government of India, New Delhi.
3. IRMA and MoPR (2008), *The State of Panchayats: 2007–08, An Independent Assessment, Thematic Report*, Vol. I, IRMA and Ministry of Panchayati Raj, Government of India, New Delhi.



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In response to the demands for explicit accountability provisions, a number of Acts passed in the recent past have transparency and accountability provisions. The 73rd Constitutional Amendment Act (CAA), Conformity Acts of different states and National Rural Employment Guarantee Act (NREGA) are major exemplars. Even before the 73rd CAA, the Ashok Mehta Committee had recommended for the establishment of “Social Audit Cell” at the district level as a watchdog to monitor the utilisation of funds earmarked for the socio-economic development of weaker sections. Defining social audit, the Ashok Mehta Committee wrote in its report “this would not be in the nature of financial audit or even of general programmed discussions. Broadly, it will be subjected to closer scrutiny. The criterion will be not financial disbursements but the extent of the benefits reaching to the targeted groups.”

Social Audit under 73rd CAA and Panchayati Raj Acts of States

Article 243(a) states that 'a Gram Sabha may exercise such powers and perform such functions at the village level as the Legislature of a State may, by law, provide'. Article 243(b) states that 'Gram Sabha means a body consisting of persons registered in the electoral rolls relating to a village comprised within the area of the Panchayat at the village level'. Social audit has been legislated in states of Assam, Gujarat, J&K, Karnataka, Kerala, Rajasthan, Sikkim and Union territory Daman & Diu.

A review of the Panchayati Raj Acts of a few states reveals that gram sabha examines the annual statement of accounts and the audit report of the gram panchayat for the preceding financial year; discussion on the annual report of administration of the gram panchayat for the preceding financial year; discussion on the report on development programmes implemented by the gram panchayat in the preceding year; scrutinise ongoing and completed schemes and works of

the gram panchayat; examination and action on reports of the vigilance committee. These are the major functions and responsibilities of the gram sabha in the context of village development,¹ which are similar to the concept of social audit.

The provisions of Panchayats (Extension to Scheduled Areas) Act 1996 (PESA) lay down that the completion certificate for all village development works can only be accorded by the gram sabha.

Many centrally sponsored schemes launched recently such as Sarva Shiksha Abhiyan, JNNURM, ICDS, NREGS and NRHM etc have inbuilt component of community monitoring. Reports of such community monitoring if presented before the gram sabha for discussion and followup will constitute social audit.

Social Audit under NREGA

Article 17 of National Rural Employment Guarantee Act (NREGA) makes provision of social audit of NREGS through gram sabha. Article 17(1) states that the gram sabha shall monitor the execution of works within the gram panchayat. Article 17(2) mentions that the gram sabha shall conduct regular social audit of all the projects under the scheme taken up within the gram panchayat. And Article 17(3) says that the gram panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the gram sabha for the purpose of conducting the social audit.

The NREGA Operational Guidelines issued by Ministry of Rural Development (MoRD), Government of India, suggest that social audit of NREGS is an ongoing process through which potential beneficiaries and other stakeholders of projects under the scheme are involved in every stage: from the planning to the

implementation, monitoring and evaluation. This process of continuous social audit helps in ensuring that projects under the NREGA are designed and implemented in a manner that is most suited to the prevailing local conditions. It appropriately reflects the priorities and preferences of those affected by it, and most effectively serve public interest.

In the Central Operational Guidelines for NREGA, there is a mention of Social Audit Forum (SAF), i.e., gram sabha. It suggests that SAF meetings to be held at least once in every six months where people will be given the opportunity to question officials, seek and obtain information, verify financial expenditure, examine the provision of entitlements, discuss the priorities reflected in choices made, and critically evaluate the quality of work as well as the services of the programme staff.

The SAF will not only give people an opportunity to review compliance with the ongoing requirements of transparency and accountability, but will also serve as an institutional forum where people can conduct a detailed public audit of all NREGA works that have been carried out in their area in the preceding six months.

The National Institute of Rural Development (NIRD) has published a manual on social audit with focus on NREGS. This manual gives detailed process for conducting/facilitating social audit. The MoRD has prepared transparency and accountability rules, which is yet to be notified.

Draft NREGA Transparency and Public Accountability Rules

Transparency Rules

1. All NREGA-related information is in the public domain. No request for information will be withheld by invoking section 8(1) of the RTI Act, 2005.
2. The NREGA Transparency Rules will set up minimum norms for proactive disclosure, facilitate providing

¹Chaudhary, R.C. and Jain, S.P. (1999), *Strengthening Village Democracy*, National Institute of Rural Development, Hyderabad.

- copies of records in no more than the cost of making copies, and mandate the providing of copies applied for as soon as possible, but ordinarily in any case within 15 working days.
3. The norms of pro-active disclosure will include: a) display in summary form (including boards and notice boards); b) reading out aloud; and c) displaying on the website. All records in the "Minimum List of Documents for Pro-active Disclosure" given in Annexure I will be available for verifications under the permissible norms of RTI.
 4. Section 4 of the RTI Act, which concerns mandatory pro-active disclosure of information, should be strictly complied with at all levels of implementation of NREGA. Pro-active disclosure places an obligation on the government and the implementing agency to make information available to people without their seeking it out, or needing to apply for it. The key documents related to NREGA must therefore be pro-actively disclosed to the public. A minimum list of such key documents is given in Annexure I of this rule. The State Employment Guarantee Council (SEGC) and the Central Employment Guarantee Council (CEGC) may review this list from time to time and suggest necessary additions.
 5. Pro-active disclosure will include the processing of records in a manner that a layperson can understand the information in a consolidated and summarised form. The process will ordinarily include the following modes of pro-active disclosure:
 - a) The reading out aloud of essential information as per the prescribed formats of these Rules. Format has been provided in Annexure 2 of the Rule.
 - b) The establishment of painted boards at prescribed locations and in the prescribed formats.
 - c) The publishing of information through newspaper advertisements, press releases, or the printing of
 - d) By making announcements through the audio-visual media, such as community radio, radio and television.
 - e) Through hanging information on notice boards at the gram panchayat, block, and district levels.
 - f) Key records should also be made available on the Internet. There shall be free and open access to the website of the NREGA where as much of the information as prescribed in these Rules, including summaries and consolidated information, will be uploaded regularly. Every state government and the central government shall work towards maintaining an online status of information related to expenditures and disbursements.
 6. Updated data on registration, number of job cards issued, demand for work received, list of people who have demanded work and the number of days of employment provided, details of funds received and spent, details of payments made, accounts, list of works sanctioned and their order of priority within the gram panchayat, works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local vigilance committees and consolidation of muster rolls and bills of each work completed should be made public in the prescribed format of all offices and agencies involved in implementing NREGA.
 7. Requests for copies of NREGA-related documents made under the NREGA Transparency Rules must be complied with within 15 working days. No request should be refused under any circumstances. The copies of NREGA-related documents should generally be sought "at source", e.g., from the gram panchayat in the case of GP-level documents such as muster rolls. The Gram Rozgar Diwas should be chosen to collect the "demand applications" for the copies of the documents. (The gram panchayats will be provided with photocopies and a generator to expedite the work smoothly and fast).
 8. People should know who to apply to for information and for gaining access to records. The names and positions of such key persons should be made known to the public and painted on display boards outside every office.
 9. Applications for information should be made exclusively in person or by post, enclosed with verifiable details of the applicant. Fees chargeable in advance for copies of NREGA-related documents should be reasonable and in any case not exceed the costs of photocopying. It will also include the costs of commuting to the nearest station/place where facility is available.
 10. In case this request is not complied with within prescribed time limit, it shall be deemed refusal. If the applicant fails to receive the information within seven days, he/she can file a complaint under Section 23(6) of the NREGA, with the programme officer. In addition to taking necessary under Section 23(6), the programme officer shall procure the copies applied for from the gram panchayat and provide it to the applicant on payment of due fees within seven days of receiving the complaint.

Social Audit Rules

Section 17 of the NREGA, 2005, provides for regular 'Social Audits' so as to ensure transparency and accountability in the scheme. In this regard, Sub-section (2e) of Section 31 of the NREGA 2005 mandates that the central government can make rules of any other matter which is to be, or may be, prescribed. It is intended that social audits be conducted in an impartial and objective manner and that the findings of the same be presented without any dilution and action would be taken to address the gap there of with an aim to strengthen the scheme. It is the responsibility of the state government to conduct the social audit. The state government will conduct the social audit according to the pre-designed

“Schedule of Social Audit”. The state government will ensure that the agencies for conducting social audits are trained.

Steps for Social Audit

i. Preparation

- a. The Programme Officer has to ensure that regular social audits of all works within the jurisdiction of the gram panchayat are carried out by the gram sabha and that prompt action is taken on the objections raised in the social audit.
- b. The Programme Officer shall design a “Social Audit Calendar”. A date for the SAF (gram sabha) will be set at the beginning of the social audit exercise jointly by the administration and the social audit team.
- c. The Programme Officer shall notify in writing all the public representatives and also concerned staff implementing the NREGA well in advance to ensure that they are kept informed about the process and are present at the SAF.
- d. The labourers and village community shall be informed about the SAF by the social audit team as well as the administration to ensure their full participation.
- e. The Programme Officer has to ensure that the social audit is convened on the given date. However, if the programme officer is unable to do so within the prescribed time, the Vigilance and Monitoring Committee (VMC) will take charge.

ii. Social Audit in the Village

Social audit shall be conducted on all works done by the gram panchyats and payments made in the period specified by interaction directly with the labourers. It will include:

- a) Door to door verification of muster rolls and payments made in the time period specified for social audit.
- b) Work site verification.
- c) Focused group discussions (FGDs) and holding of ward sabhas/

meetings with the primary stakeholders including special meetings in the SC/ST localities on the various aspects of the implementation of the NREGA, 2005.

- d) Recording the written statements of the labourers on any issue as well as filling of the social audit formats will be done (format is given in social audit manual prepared by NIRD).
- e) Holding the SAF, presided by a worker and not an implementer, in the gram panchayat to elicit information as well as to read the findings of the social audit. (The proposed Rule comes into conflict with the 73rd Constitutional Amendment Act and Panchayati Raj Act of different states, which says the chairperson of gram panchayat to chair meetings of gram sabha).
- f) Corrective action shall be taken to the extent possible.
Creating awareness among the labourers about their rights and entitlements under the Act will be an important part of the social audit.

iii. Social Audit Forum

The SAF in NREGA refers to periodic assemblies convened by the gram sabha as part of social audit.

- a) Social audit reports will be read out in the SAF in presence of the labourers, political representatives, the official functionaries of the NREGA and the media. The public, wherever required, will be encouraged to testify and the official functionaries shall be required to be present and respond.
- b) Senior officials such as the District Programme Coordinator (DPC) as well as the programme officer shall, on each finding of the social audit exercise in cases of gaps, lapses or deviations, fix responsibility and take immediate corrective action. In case of doubt or dispute on any issue, the matter shall be referred to the programme officer, who shall treat it as a complaint under Section 23(6), and dispose off the matter within 7 days. In case of a social audit

finding of a violation of workers' entitlements, such finding shall be disposed off as per Grievance Redressal Rules.

iv. Frequency

- a) Social audits shall be conducted every 6 months.
- b) Action taken report shall be filed by the programme officer within a month of the SAF being held and the same shall be communicated to the gram sabha.

v. Role of Administration

Complete cooperation shall be extended to the persons conducting social audits, for trainings, publicity, ensuring attendance of officers, ensuring no disruption and production of action taken reports for disclosure.

vi. Information

- a) When applications are filed for information of works and other documents pertaining to works undertaken as part of the NREGA, 2005, photocopies of the same shall be provided ordinarily within 7 working days of filing the application by the programme officer.
- b) Information regarding the social audit process and date of the SAF shall be communicated in writing by the programme officer as detailed in Sub section vi (a) of Section (4).
- c) The last audit report of the local fund audit/audit department of the gram panchayat shall be placed before the SAF, before the social audit. Audit objections shall be read out aloud, along with compliance.

vii. Action on the Social Audit Findings

Representatives of the implementing agency shall mandatorily be present in the SAF and shall ensure that corrective action is taken on the findings and shall implement the decisions taken at the SAF without fail and with utmost sincerity.

Any social audit findings or any item in its report that indicates a contravention

of the Act or a shortcoming in the implementation of NREGA should automatically be interpreted as a "complaint" under the Grievance Redressal Rules. Where there is a dispute in the findings of the social audit, the administration shall cause enquiry and shall decide on the issue at the earliest and not later than one month; the dispute shall also be treated as a complaint under the Grievance Redressal Rules.

Wherever, in the course of a social audit findings in the social audit reports and the evidence, through written and oral testimonies are established against those who have deviated money in a gram sabha or a public assembly, the official or functionary shall initiate action for recovery. This action for recovery shall be without prejudice to action to be taken against the person under the relevant laws; provided that wherever it is established that these irregularities/extractions have had a direct relation to wage payments under NREGA, the amount shall be paid back to workers within a period of a week.

The responsibility of various levels of functionaries is detailed in the Social Audit Manual prepared by NIRD.

Different Approaches of Facilitating Social Audit under NREGS.

The NREG Act, guidelines and circulars provide an institutional design and create space for the community to participate in ensuring transparency and accountability. However, to make these designs operational and effective some facilitation is needed. This facilitation has been done by government agencies themselves and

also by civil society organisations (CSOs), academic and research institutions.

Different approaches to conduct social audit have been observed in last three years. The first one is to conduct it in a campaign mode, combining it with an awareness programme, followed by a village, block or district-level sharing. For example, the mass social audit of Dungarpur, Rajasthan, in April 2006. In this social audit several teams of volunteers visited different villages and collected information related to implementation of NREGA as well as made people aware of their rights under NREGA. Later on consolidated reports of different teams were shared in a public hearing in which district administration was also present. Learning from Dungarpur's experience, in Andhra Pradesh 31 NGOs and CSO network came together with the Department of Rural Development in Anantapur District to conduct a mass social audit through a padayatra in August 2006. These social audits in campaign mode is good for creating awareness about right to demand accountability, but people's participation and role of gram sabha are not very evident.

The second one, mainly facilitated by government agencies, is to collect information on the basis of a pre-designed format for all the gram panchayats of the district by inspecting records and worksites and also by speaking with the selected beneficiaries. Reports are then consolidated at the block and district levels to be transmitted to higher authorities. In Jharkhand and Madhya Pradesh, state administration adopted this approach.

The third one, usually facilitated by CSOs, is done in selected gram panchayats and blocks and data are collected with the help of volunteers, largely outsiders, and presented at the block- and district-level public hearings attended by government officials. This approach has been adopted by organisations such as ASHA, MKSS, Action Aid and activist-academicians such as Jean Derez, etc., during social audits in Uttar Pradesh, Jharkhand, Chhattisgarh, Rajasthan, etc. This type of social audit is closer to a performance survey, and in this again active people's participation and role of gram sabha are largely missing.

The fourth one, initiated by gram panchayat, and facilitated by CSOs, where a committee consisting of residents of that gram panchayat collects information and presents it in the gram sabha. The Rajasthan Government has adopted this approach in its guidelines. PRIA, Unnati, Samarthan and SSK too have adopted this approach in those gram panchayats where it is working intensively.

Reference:

1. GoI (2005), *National Rural Employment Guarantee Act*, The Gazette of India, No. 48, Sep. 7.
2. MoRD (2008), *The NREGA Operational Guidelines*, Ministry of Rural Development, Government of India, New Delhi.
3. MoRD (2008), *The Transparency and Accountability Rules (Draft)*, Ministry of Rural Development, Government of India, New Delhi.

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Ownership of elected representatives (ERs), chairpersons in particular, is important for sustaining and institutionalising social audit. Since 'social audit' is associated with 'audit', it has a negative connotation and evokes fear and resentment among ERs. Hence, ensuring ownership of ERs thus is a challenge, but it is not something impossible.

Developing Perspective

Educating ERs about the relevance of social audit in the context of democratic decentralisation and good governance helps bring them on board. The following points need to be put before ERs:

- a) Development of rural India is still an illusive dream though dozens of schemes and programmes have been launched after Independence. Most important reasons are lack of transparency, accountability and participation in planning as well as implementation of these schemes and programmes. Social audit is an important tool to promote transparency, accountability and participation at local level.
- b) Democratic decentralisation envisages devolution of power from central and state governments to local governments. But democracy needs to be further deepened by ensuring devolution of power to the people. Power to the people is manifested in demanding accountability from local governments. Social audit is one such means to demand accountability.
- c) A definite positive impact has been witnessed if community owns any developmental initiative. Consulting people before and after making decisions on regular intervals helps develop community ownership. Social audit provides opportunity for such consultation.

Alleviating Fear

Social audit evokes fear, as it is

perceived as a fault-finding exercise leading to recovery and punishment. Facilitators of social audit in the past have given emphasis to counter corruption role of social audit rather than as a constructive process of mutual learning to improve effectiveness of any scheme/programme/department. Analysis of root cause of malpractices is not done properly and local governments or implementing agencies are made scapegoat for the systemic problems. For example, in Uttar Pradesh, pradhans (chairpersons) are made to pay about 30 per cent of amount to block-level authorities before sanctioning of work and release of fund. Unless we take this fact into account and are ready to deal with it, highlighting corruption at gram panchayat level will only be lopsided. Such an unbalanced approach will only evoke fear and resentment. No wonder, there are Jhalawar-type violent reactions. In Jhalawar district of Rajasthan, villagers and ERs attacked social audit team and only police intervention could make the team's entry possible into villages. This kind of resentment also emanates from the fact that many social audit processes are initiated by outside agencies and largely done with outside volunteers. Villagers and ERs, and rightly so, question the legitimacy of such social audit and resist it vehemently. Although there are some merits in this rights-based approach, where activist organisations align with marginalised, local institutions gets ignored and feel threatened in the process thereby making it unsustainable. Thus to alleviate this fear and resentment among ERs, the following are suggested:

- a) A good rapport with ERs, particularly the chairperson of gram panchayat, helps build relationship of trust. Support in terms of providing information related to various schemes, help in management of records and accounts, help in dealing with block and district administration are definite ways of building such rapport. In Govindgarh block of Jaipur, PRIA

had a relatively smooth sailing in facilitating social audit in 5 gram panchayats in June to August 2008. PRIA's earlier engagements with ERs for past several years was an important factor in this. Hence, in places where fresh start is made, it is advisable to go slow. Rather than discussing social audit in the beginning, a general support in implementation of scheme/programme can be tried out. In Nalanda district of Bihar, this strategy of PRIA worked out successfully.

- b) If the facilitating agency does not have a prior work in the gram panchayat, it is a good idea to involve a local organisation or local animators. While identifying local animators, acceptance by different castes and communities should also be taken care of.
- c) Know the perception of social audit among ERs: What is their understanding of social audit. In case they have negative or faulty perception, discuss and share with them a holistic definition of social audit, in a non-jargonised manner, and the process of conducting social audit. Displaying videos of social audit process will have definite positive effect in terms of developing right perception.
- d) Initially, for one round at least, project social audit as a learning exercise where ERs will educate themselves on how planning and implementation of particular scheme/programme can be further improved in consultation with other stakeholders: community, civil society and administration. In Gujarat, Unnati could elicit cooperation of ERs as well as administration by projecting social audit as an educational exercise.
- e) Many chairpersons of gram panchayats keep complaining about their inability to provide jobs or pay wages to workers on time due to delay in sanctioning of works, measurement of works and release of fund on part of block and district

administration, particularly in case of NREGS. Similar delays are also there in other developmental schemes/programmes. The people however blame chairpersons being their representative and closer to them. This situation can be exploited by making them understand that social audit through gram sabha will provide them opportunity to explain to people the gram panchayat's side of story. When this done in front of officials, it will make things easier for these chairpersons.

- f) ERs are public figures and want to be recognised at larger platform. Sharing with them stories of ERs being awarded by government agencies, civil society or taken to exposure visits, etc. provide them psychological incentive to cooperate in pro-development initiatives such as social audit.
- g) One can organise a press conference at district level and present chairperson of a gram panchayat, where social audit has already taken place as an achiever, and bring other chairpersons and ERs where social audit facilitation is planned in future. In Nalanda district of Bihar, it was observed that the media coverage of mukhiya of one gram panchayat prompted chairperson of another gram panchayat to request for such facilitation in his gram panchayat too.

LEARNING FROM OTHERS

A press conference was organized by PRIA which was attended by media personnel, the Sp. Secretary Sh. S M Raju and the elected representatives of PRIs namely Mukhia of the Gram Panchayat Ghoshrama and Durgapur in Giriyak block of district- Nalanda. The objective of the press conference was to share the initiatives taken by the Mukhia of these two panchayats with the media and also to give a platform to the Mukhia of the gram panchayats to meet the state level officials like Secretary. The Mukhia of the Gram Panchayats shared their experiences and initiatives of social

audit process in their panchayats. The efforts of the Mukhias were highly appreciated by the Sp. Secretary Sh. S M Raju. He also asked the Mukhias to spare time so that they can be used as the resource persons to orient the other Mukhia also. The conference got a good coverage of the media. The impact of the conference was clearly visible when these two Mukhia called the PRIA representatives to inform that they would organize the social audit Gram Sabha in the month of January when the harvesting season is over. The impact of this programme was on the other elected representatives also. The Mukhia of Gazipur

panchayat (where PRIA had not yet intervened) called Nav Manas Kalyan Samiti (partner NGO of PRIA) to help them to form VMC and organize social audit together with the Ghoshrama and Durgapur panchayat. (Source: PRIA Bihar)

- h) In Kangra district of Himachal Pradesh, ERs and vigilance and monitoring committee (VMC) members were honoured with memento during Mahila Utsav in the gram panchayat. It helped revive the cordial relationship between ERs and PRIA, which had got strained during earlier social audit.
- i) Information, education and communication (IEC) material on social audit like posters and pamphlets if released by ERs before mass circulation will not only give them recognition, but would make the IEC campaign smooth. If there is any meeting in villages during campaign on social audit, invite ward member or chairperson to chair the meeting.
- j) Bringing ERs to other gram panchayats where social audit is taking place or has taken place and make them interact with their counterparts. It will help overcome many misconceptions or negative thoughts about social audit. However, those gram panchayats should be visited where social audit

is being done or has taken place with balanced and holistic approach.

Enhancing Confidence and Capacities

Fear of and resentment against social audit is also rooted in capacity gaps at gram panchayat level. Enhancing existing confidence and capacities of ERs helps ensure their cooperation and ownership. Following are a few suggestive steps that can be taken up:

- a) ERs should be given regular information on various schemes, programmes, Panchayati Raj Act and Rules, role of gram sabha in monitoring development works in gram panchayat, etc. related to rural development and panchayati raj in general and scheme or programme to be social audited in particular. This will not only build their capacity, but also sensitise them on the role of gram sabha in social audit.
- b) It is observed that gram panchayats do not have equipped and capable staff needed to maintain records and accounts in proper manner. In case of NREGS, many gram panchayats have not got an additional staff like employment guarantee assistant. Enhancing capacity of these staff and also support in maintaining/updating records and accounts also helps enhancing confidence of ERs, chairpersons in particular, and they start cooperating in social audit exercise.
- c) In Panna district of Madhya Pradesh, block-level orientation and gram panchayat-level handholding support to gram panchayat-level officials in maintaining and updating records by Samarthan helped it facilitate social audit in selected gram panchayats.
- d) Including ERs in the capacity building programme for committee conducting social audit (for first half when relevance and concepts of social audit is being discussed) will not only develop their capacity, but

also a sense of belongingness.

- e) Assign some responsibilities in data collection, verification, analysis, etc to ERs particularly members of Gram Panchayat. In a group of two or three persons, it is absolutely all right to keep an ER. This will enhance their understanding of the actual process and develop a sense of ownership. Direct involvement in the process will further help in gram sabha mobilisation and managing the meeting of gram sabha.
- f) It is to be understood that while enhancing their capacity, dependency should not be created. Hence, ERs and staff should only be told how to do it with some demonstration and encourage doing it themselves. It will help making the process sustainable.
- g) Working through local citizen leaders and people with reputation of being unbiased, non-political and with integrity help win confidence of ERs too.

Collectivisation and mobilisation of citizens

Apart from educating, sensitizing, convincing and cajoling elected representatives using people's power is another means of ensuring cooperation of elected representatives.

The word social audit evokes a negative connotation. There are chances of people receive this as negative. In fact it becomes very important to see that process is owned by the community so that the participation is ensured and the commitment to 'change' is recognized and accepted. This requires working on both sides of the equations- on the side of community mobilization and on influencing government as well as elected representatives. This delicate balance often poses challenges to the facilitating CSOs groups in the community..

First step in facilitating a process like this involves the acceptance of facilitators. The legitimacy of CSOs is always questioned being 'partners' by the community, since they do not form

part of GS and legally have no place in the community to interfere in community affairs. This further poses a challenge for a direct facilitating role by CSO.

Realising the challenges of CSOs participation, PRIA involved civil society actors, citizens groups in leading the process of social audit. This involved however preparation of these groups capacities to build up momentum in their respective locations. They were involved in building awareness in the community on social audit. The citizens groups were involved in data collection, muster roll verification. Elected representatives were oriented on the relevance of social audit to build their understanding as well as stake in the process.

The work of Citizen's groups and federation was very important in facilitating or paving ways for active mobilization and participation of people. In facilitating social audit, citizens groups (VMCs, Social audit forums) were formed and activated. In states like UP, where the facilitation of social audit is impeded with difficulties, the citizen groups are promoting environment for social audit.

INITIATIVES OF CITIZEN LEADER FEDERATION

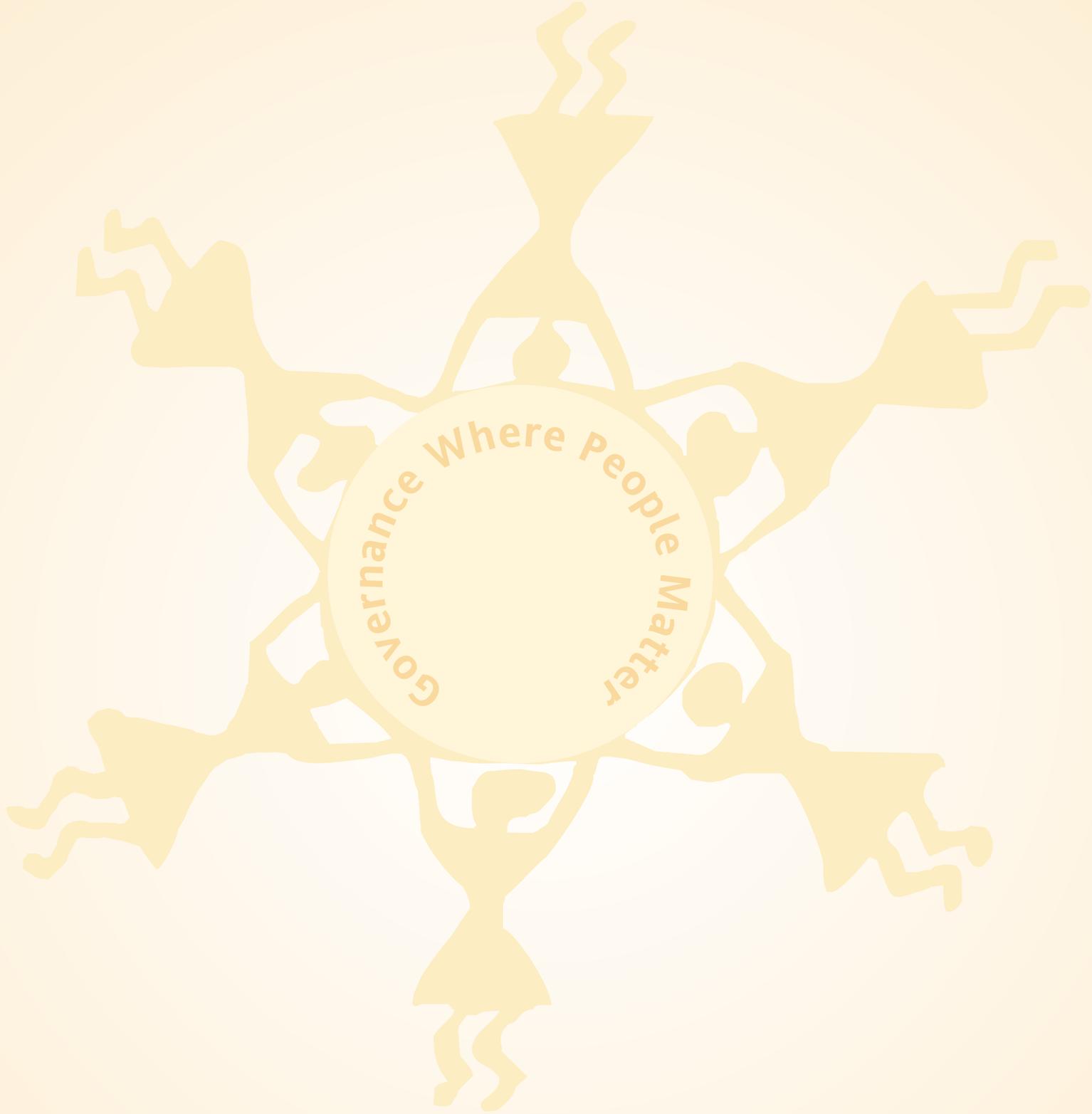
In Mirzapur, Uttar Pradesh SSK, PRIA's partner, has been actively involved in the pasts to enable district formation of Citizen Leader Federation with an objective of promoting citizen participation and providing platform to citizen voices and concern. Through sustained efforts and many rounds of trainings and perspective building workshops has been organised for citizen leaders, which has resulted into formation of federation. In facilitating social audit, citizen leaders federation has a clear-cut strategy for facilitating community mobilization around developmental issues. Federation is also working as a pressure group at local level and is playing prominent role in encouraging as well as collectivizing community to demand for their

rights and entitlements. There total 35 citizen leaders 6 women who are members of federation. In the past citizen leader federation has played important role in panchayat elections. Federation has been very active in raising issues and discrepancies related to implementation of NREGA. It has taken up initiative towards checking discrepancies by filling applications under RTI. Members of federation and have also registered cases and grievances related to NREGA through state level helpline of rural development department.

Currently, federation is very active towards building a favorable environment for organizing social audits. They are organizing regular interfaces at block and panchayat level and encouraging community to demand for social audit. Federation has also presented a memorandum to Block Development Officer demanding social audit. Looking into indifferent behavior of government officials federation planned to launch a massive campaign, to mobilize community and generate demand for social audit so that loopholes related implemented of NREGA can be checked and issues related to job card registration, payment of wages, lack worksite facilities can be solved as well as explanation from concerned officials is demanded.

Apart from above suggestions, the following can also help:

- a) Sharing government order to conduct social audit also help put across the fact to ERs that social audit is mandatory and is to be done through gram sabha.
- b) Encouraging gram panchayat to issue notice of gram panchayat will also develop ownership.
- c) Although support should be provided to gram panchayat in gram sabha mobilisation, encourage them



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Cooperation of officials, particularly those in charge of scheme/programme or department being audited, is important not only for smooth facilitation of social audit, but also for the timely follow up on findings of social audit. It has been observed that in spite of the enabling legal context, officials have been resisting social audit, particularly from district downwards.

The resistance of officials is manifested in various ways: not making information and records available, not declaring dates for gram sabha, not attending gram sabha, not taking any action on findings and deny all allegations and threatening active villagers and social audit facilitators. Ensuring the cooperation of officials is a challenge; however the following options are suggested:

- a) Rapport building:** Before starting social facilitation work, officials such as development commissioner, the secretary of concerned department, district magistrate or deputy development commissioner and block development officer should be visited and the plan to facilitate social audit be shared. The process to be adopted and gram panchayats and schemes selected should also be shared. It is advisable to ask for her/his suggestions and try acting on those suggestions. IEC materials may be released by them, and campaign for social audit may be flagged by them in their respective jurisdiction. All these will not only help get their cooperation, but will also develop a sense of ownership in these officials.
- b) Educate and sensitise:** Share with them why transparency and accountability are required for good governance and development. Relate it to their life. How better service delivery is going to affect their lives and lives of their near and dear ones. Educate them about the role of administration as an important stakeholder in the

process of social audit. Convey them that if administration does not play its role, social audit will not be balanced. In the process, also share with them certain Legislative Acts and Executive Orders that make social audit mandatory. It is advisable to keep a copy of such Act/s and Order/s with oneself for ready reference.

- c) Pressure from above:** Generally officials at central and state levels are found to be supportive of social audit, whereas those districts downwards somehow want to avoid it. Hence a little pressure from state level may help get cooperation of district- and block-level officials. It is desirable that state government creates a favourable environment by issuing guidelines/manual/circulars and notifying rules for social audit. In state-level meetings of district officials, status of social audits and future plans may be discussed by state-level officials. Unnati shared its plan to facilitate social audit in 5 gram panchayats of Khedbrahma taluka in Sabarkantha district of Gujarat with Secretary, Rural Development, Government of Gujarat, at the very beginning and requested cooperation. Unnati projected social audit as an educational process. The secretary instructed district officials to extend all cooperation and also take part in the social audit process.
- d) Pressure from below:** Through community mobilisation on social audit issue, block and district-level officials can be pressurised from below. Demand for special gram sabha for social audit can be made with the help of a signature campaign at gram panchayat level. Copies of such demand should be sent to block and district-level officials and also share with local media. To increase the pressure, selected members of gram sabha should meet block and district-level officials.

DEMAND FROM BELOW: RESPONSE FROM ABOVE

When sensitization meeting for social audit began to take place in Rajasthan at the block (Govindgarh) level it was felt that memo for conducting the gram sabha by the panchayat comes only 4-5 days before the actual date of the gram sabha due to which the panchayat would not be able to inform the public in advance for the gram sabha. A demand therefore was put forth by the community that block should publish the calendar well in advance, this resulted in publishing of the calendar 17 days before the start of the gram sabha. In another instance, laborers especially engaged in the NREGS work demanded that they would not be able to attend the gram sabha since they would lose the daily wage. This issue was also raised with the block officials. This led to the direction by the BDO to the Mate (who take up measures of the work/task going on in the area) that the NREGS laborers come to work one hour before and they should be released by the mate in the noon after taking up the measures of the task for the day of the gram sabha. This ensured the participation of workers in the gram sabha with out losing out wages.

Looking into indifferent behavior of government officials federation planned to launch a massive campaign, to mobilize community and generate demand for social audit so that loopholes related implemented of NREGA can be checked and issues related to job card registration, payment of wages, lack worksite facilities can be solved as well as explanation from concerned officials is demanded. (Source:PRIA Rajasthan)

e) **Obtain records in advance:** It has been experienced that officials with negative attitude towards social audit delay the process of providing information and records on one pretext or the other. Hence it is advisable that gram sabha members should apply for getting all relevant records well in advance (may be three months before the gram sabha for social audit). Some extra time will help using RTI as fall back option, if information is not provided on its own.

f) **Use of Right to Information Act, 2005:** Section 4 of Right to Information Act, 2005, makes it obligatory for all public authorities to pro-actively disclose all key information. Apart from that, under the Act anyone can apply with prescribed fee to get needed information. In the chapter dealing with data collection we will discuss further on making use of Right to Information Act.

g) **Strengthening capacities:** Strengthening capacities of block and district level officials in proactive disclosure, right to information, selected scheme/ programme and maintaining records and accounts, social audit, etc. will not only develop confidence in them, but also help develop positive attitude towards transparency and accountability. It is a good idea to invite a few officials to any such orientation/training programmes.



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The Panchayati Raj Act and National Rural Employment Guarantee Act (NREGA) authorises gram sabha to conduct social audit. Gram sabha is an assembly of all eligible voters residing in gram panchayat. Such a large group of individuals is not suitable to collect and verify information, prepare and present a report before the gram sabha. Hence a small group or committee is to be formed to conduct social audit on behalf of gram sabha. In Panchayati Raj Act of some states, there is a provision for such committee. For example, in Himachal Pradesh, a standing committee on Vigilance and Monitoring is to be formed in each gram panchayats. The NREGA provides for a Monitoring and Vigilance Committee

for this purpose. Government of Rajasthan has issued a guideline for conducting social audit in which Social Audit Forum is to be constituted for conducting social audit of nine departments.

Committee Formation

Interested and motivated individuals should be identified in gram sabha meeting for the social audit committee. In addition, representatives from youth clubs, women collectives, self help groups (SHGs), community leaders and retired officials residing in gram panchayat should also be identified for the committee. If vigilance and monitoring committee (VMC) already

exist, then members of VMC should also be included in the committee. Effort should be made to include women and marginalised sections of the society.

If the state government has provided any guidelines for formation of such committee, it needs to be followed.

Capacity Building

Proper orientation is required on the various dimensions of social audit. One-day structured training programme can be organised for members of the committee formed for conducting social audit. An illustrative training design would include following themes:

THEME	TOPICS	METHOD
Decentralised governance and development (30 minutes)	Decentralised governance, transparency, accountability, citizenship and how these affect development	Lecture with the help of Chart Paper and Pen
Panchayati Raj Act, rules and role of gram sabha (1 hour)	Structure of governance in India, panchayati raj system and its functioning, role of gram sabha in monitoring services	Lecture followed by a short film on Gram Sabha
Right to Information Act, 2005 (30 minutes)	Definition of information, proactive disclosure, application process, appeal process	Lecture followed by a short film on RTI. 10 minute practice session on filling application under RTI
Introduction of the scheme/programme/ department to be social audited (1 hour)	Objectives, people's entitlement, process to get those entitlements, implementation structure with responsibilities.	Lecture followed by Group discussion
Social audit process (2 hours)	Data collection, data verification, report preparation, gram sabha mobilisation, follow up. exercise.	Lecture followed by a film on social audit
Practice session (2 hours)	Muster roll verification and physical verification of work	Practice filling muster roll verification sheet and how to verify quantity and qualitative progress of work.

For practice session, copies of actual muster rolls and other records need to be given so that participants get acquainted with these records.

Apart from above mentioned structured orientation, members of social audit committee of one gram panchayat can be invited to take part in social audit exercise in other gram panchayats to learn by doing and by observation. During the training, members should also be made acquainted with dos and don'ts. At regular intervals, handholding support should be provided throughout the process of social audit.

Orientation in Govindgarh, Rajasthan: PRIA, Rajasthan had organized two Orientation Workshops on Social Audit in the meeting hall of Govindgarh Block on 22nd and 25th July 08. Total 73 participants participated in the workshop, which included ERs, Social Audit forum members, VEC members and VMC members from 5 Gram Panchayats of Govindgarh block. The workshop was facilitated by BEO (Block Education Officer) and PEO (Panchayat Extension Officer) of Govindgarh block together with Kuldeep Sen of PRIA, Rajasthan.

After introduction by all participants and sharing of objectives of the workshop, lecture was given on

importance of social audit and different mechanisms to facilitate social audit by BEO and PEO of Govindgarh block. This was followed by another lecture by Kuldeep Sen on role of PRIs, Social Audit Forum, VEC, VMC, School Teachers and Citizens of the Gram Panchayat in convening proper Social Audit on NREGS and Education.

In the second phase of the workshop, a film on social audit was shown to participants to clear how social audit was conducted and what are the roles and responsibilities of different stakeholders in conducting social audit. It was made clear to the Secretaries of GPs and Teachers to handover required records (required records

and data were also explained) at least 7 days before the date of the actual gram sabha.

In the third phase of the Workshop, an open house discussion took place. The discussion included various hindrances on the way of convening gram sabha, various steps taken up to overcome these problems. Discussion also took place on detail planning of upcoming gram sabha with clear roles and responsibilities of every stakeholder.

Workshop was concluded with Evaluation of the workshop through Oral Feedback and consolidation of Workshop with vote of thanks.

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Article 243 (a) 73rd Constitutional Amendment Act, states that 'a Gram Sabha may exercise such powers and perform such functions at the village level as the Legislature of a State may, by law, provide'. Article 243 (b) states that 'Gram Sabha means a body consisting of persons registered in the electoral rolls relating to a village comprised within the area of the Panchayat at the village level'.

A review of the Panchayati Raj Acts of a few states reveals that gram sabha examines the annual statement of accounts and the audit of report of the Gram Panchayat for the preceding financial year; discussion on the annual report of administration of the Gram Panchayat for the preceding financial year; discussion on the report on development programmes implemented by the Gram Panchayat in the preceding year; scrutinize ongoing and completed schemes and works of the Gram Panchayat; examination and action on reports of the Vigilance Committee are among the major functions and responsibilities of the Gram Sabha in the context of village development (Chaudhary and Jain, 1999).

The provisions of Panchayats (Extension to Scheduled Areas) Act 1996 lays down that the completion certificate for all villages development works can only be accorded by the Gram Sabha.

Apart from above provisions of 73rd Constitutional Amendment Act, National Rural Employment Guarantee Act, 2005 also assigns central role to Gram Sabha in conducting social audit of Schemes taken up under this Act. Article 17(1) of NREGA states that the 'Gram Sabha shall monitor the execution of works within the Gram Panchayat. Article 17(2) mentions that the Gram Sabha shall conduct regular social audit of all the projects under the Scheme taken up within the Gram Panchayat. And article 17(3) says that the Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies

of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit.

The mobilisation of gram sabha determines the participation and meaningful discussion in the gram sabha for social audit. Possible dates for holding gram sabha for social audit of NREGS works should be discussed with block-level programme officer and gram panchayat ERs. For this regular interaction with the officials and ERs should be carried out. This would not only help in confidence building, but would also bring close the officials and ERs. While discussing date, time and venue for gram sabha, the convenience of the marginalised sections of society and women should be taken into consideration.

If dates for the gram sabha have already been announced by district administration, then effort should be put to align the social audit exercise with the announced dates.

Once the date has been decided it should be pasted on the notice board of gram panchayats and other places where people assemble such as school, health centre, PDS shops, etc. To reach people and to all nook and corner of the village, munadi (announcement with drum beating) and announcement through mikes may be made and leaflets should be distributed by gram panchayat. In addition, the social audit committee (SAC) should also undertake intensive gram sabha mobilisation through IEC materials like hand-made posters with date, time, venue and agenda. Traditional folk art, nukkad natak (street plays), prabhat pheri (rally) may also be used for the publicity of date, venue, time and agenda of gram sabha.

Invitation to attend gram sabha for social audit should be sent to block-level programme officer, district programme coordinator, other implementing agencies (such as department of forest, minor irrigation, etc.), banks and department of posts (where payments are made through

bank and post offices). In addition, invitation should also be sent to interested CSOs working in that particular panchayat to attend.

The importance of gram sabha for social audit should also be shared in the ward-level community meetings. Summary sheet information about implementation of NREGS and major findings of social audit exercise may be put up with the help of chart paper and read materials during these meetings. All possible efforts should be made to meet SC, ST and women through their community leaders, SHGs and women collectives.

Preparation for Gram Sabha

The SAC should help gram panchayat in arranging the logistic during the gram sabha such as sitting arrangement, tent, water, etc. A banner with 'Special Gram Sabha for Social Audit', name of gram panchayat and date should be placed in the background. It should be made clear that our role is only to facilitate the exercise, mobilise the people and enable them to come forward to speak out the positive and negative aspects related with his/her panchayat.

Framework of the gram sabha should be discussed with gram panchayat officials and should be finalised in advance. Following are some of the suggestive designs for the agenda:

1. Welcome by chairperson
2. Reading of agenda by secretary
3. Action taken report on resolutions of last gram sabha for social audit
4. Implementation status of selected scheme by secretary or Gram Rozgar Sahayak
5. Report of the social audit by SAC
6. Discussion, questions and answers
7. Response by gram panchayat officials and other executing agency, if any
8. Resolutions and voting
9. Address by the officials of block, district, bank and post offices.
10. Vote of thanks by chairperson.

Facilitation of Gram Sabha

The quorum of the gram sabha for social audit will be same as general gram sabha. However, lack of a quorum should not be an excuse for not recording queries and complaints. Social audit objections must be recorded all times. Chairperson of the gram panchayat has the first claim to chair the meetings of gram sabha as per Panchayati Raj Act. In case s/he voluntarily withdraws, an independent individual can be selected by the gram sabha to chair this meeting.

Arrangement should be made for recording the event and minutes of the meeting should be prepared in a prescribed format. The committee should help gram panchayat official in preparation of the minutes and the attendance register must be signed in the beginning of the meeting. Resolutions and decisions must be put to vote and dissenting opinions must be recorded in the minutes.

Effort should be put to ensure presence of all the officials and agencies responsible for implementation of NREGS including personnel involved in payment of wages. To ensure their presence there is need for regular interaction and persuasion for their presence. In addition, it should also be made clear that the meeting will be peaceful and would be done under a conducive environment. Vigilance committee and SAC should present their reports by reading it aloud.

During the gram sabha, provisions of NREG Act, entitlements provided to registered households and procedure to get those entitlements should be discussed. Moreover, pamphlets and posters on the theme of social audit may be distributed during the meeting. The members should also be made aware with Right to Information Act, transparency and accountability provisions under NREGS. Best practices from other gram panchayats,

blocks, districts and states should also be shared.

Meetings of gram sabha should be documented. Videography or at least photography should be used. In addition, it should be ensured that the district administration gets technical expertise from other districts to investigate immediately the objections or complaints raised in the meeting of gram sabha.

Reference:

1. Chaudhary, R.C. and Jain, S.P. (1999), Strengthening Village Democracy, National Institute of Rural Development, Hyderabad.
2. GoI (2005), National Rural Employment Guarantee Act, 2005, Government of India, New Delhi.



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Follow up of social audit is as important as conducting or facilitating social audit and should be given due emphasis.

Sharing Report with Administration/Media/CSOs

Apart from the official report that will be submitted by secretary of the gram panchayat or the official designated by block administration to attend the gram sabha, facilitating agency should also prepare a report. The report of the Social Audit Committee (SAC), minutes of the gram sabha, etc. should be shared with concerned officials at block and district levels and chairperson of intermediate and district panchayats for necessary action. Malpractices need to be registered at block and district levels as complaints and a signed and dated receipt collected.

These reports along with photographs and video should also be shared with CSOs, including media, for public education and advocacy. It should be ensured that the gram panchayat has been taken into confidence while sharing the document with media and CSOs.

Follow up for Actions

Ensuring follow up action on the findings of social audit is not an easy task. It will require concerted and consistent effort on the part of the facilitating agency. Visits should be undertaken and follow up letters should be sent to the concerned officials at block and district levels for appropriate action. It is advisable to create an opportunity for interface between affected community members and district-level authorities.

To put pressure on district administration, all letters sent to district officials should also be copied to concerned state officials. It is also important to encourage gram panchayat to act on grievances and suggestions under its jurisdiction. For example, if community feels that work should commence at 6.00 am instead of 9.00 am so that they can do their personal work in the second-half after completing their assigned daily task, gram panchayat is competent to take a decision as an implementing authority. Similarly, if any household complaints of discriminations in the selection of beneficiaries, the gram panchayat should look into it and remedial action should be taken immediately. Such actions will not only enhance the effectiveness of gram panchayats and other agencies in delivering services at local level, but will also enhance community ownership.

Action Taken Report in Gram Sabha

The gram panchayat is responsible to present an action taken report (ATR) in the next gram sabha for social audit. This report should have details of what action has been taken on the findings of social audit and resolutions passed by the gram sabha. The facilitating agency should encourage gram panchayat and block administration to prepare and present ATR.

The SAC should make its own assessment of actions taken by gram panchayat, block and district administration. It should also prepare a brief report of its interaction with stakeholders in the process of sharing report and seeking remedial actions. When no official ATR is presented or

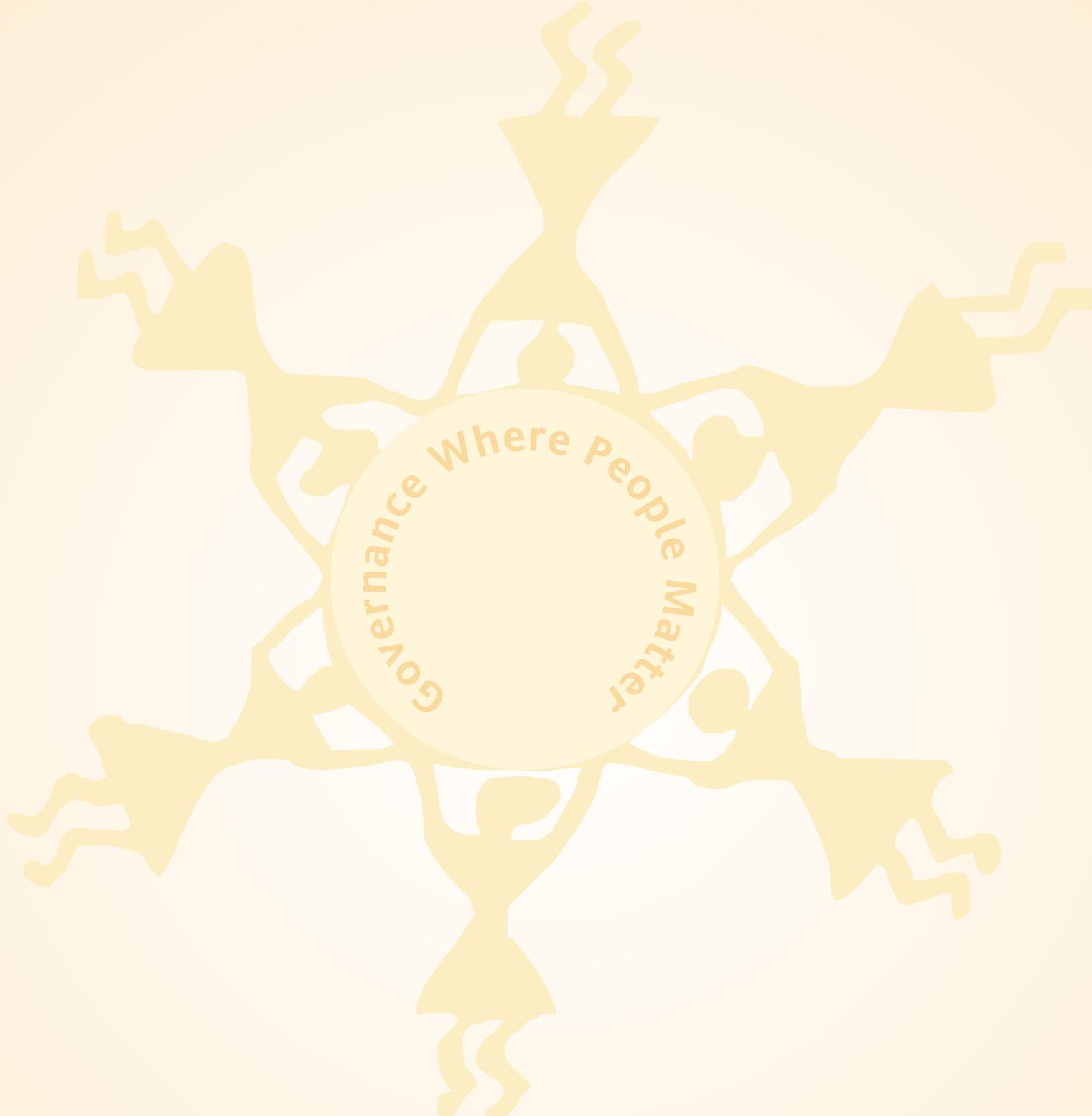
wrong information is shared, the SAC should present its report before the gram sabha.

Reviewing and Sharing Experiences

At the final stage of one round of social audit, the facilitating agency along with other stakeholders should review the entire process to draw lessons. What worked, what did not, could social audit have been facilitated differently and more effectively--all these questions should be kept in mind while reviewing. Critical analysis of roles played by different actors should also be analysed. This review is more of an internal exercise and will help in facilitating subsequent rounds of social audit more smoothly and effectively.

Apart from this review, the entire experience should also be shared with different stakeholders, particularly with CSOs and administration. This will help CSOs to replicate social audit in their respective areas of operation. Sharing with administration facilitate the appropriate methodology, removing bottlenecks and institutionalising social audit in district and state.

It is recommended that a VCD of the entire process and a brief report with photographs of different stages be prepared for dissemination among civil society and administration. Half-day district and state-level seminar can also be organised to share experiences where all the stakeholders should be invited. Such structured events should be utilised to hear experiences of other agencies, which have facilitated social audit in the past.



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This module is for imparting training to trainers who will in turn train government servants and elected representatives of panchayats and grassroots- level NGOs and CBOs. Methodology of this training of trainers will be participatory in approach and content will be a mix of sharing of theoretical perspective coupled with simulation and involvement in actual conduct of social audit.

A suggestive design is given below:

DAY	SESSION	THEME	METHOD
1	9.30--10.00	Welcome/introduction and Objective sharing	Icebreaking and expectation mapping with help of flash cards
	10.00--12.00	Decentralisation and local governance	Lecture with power point presentation
	12.00--13.00	Governance wheel: Accountability, participation and citizenship	Lecture with power point presentation
	14.00--3.30	Past rural development programmes and causes of their failure	Lecture with power point presentation and Group Discussion
	16.00--17.30	Current rural development programmes with focus on programme to be social audited	Lecture with power point presentation
	2	9.30--10.00	Recap
10:00--11:00		Social audit concept, relevance and its steps	Lecture with power point presentation followed by a short film
11.00--12.00		Formation of a committee and capacity building	Lecture with power point presentation
12:00--13.00		Data collection and Right to Information Act, 2005	Lecture with power point presentation followed by a short film and snake and ladder game
14:00--15:00		Data verification	Lecture with power point presentation followed by practical training on muster roll verification
15:30--16:30		Presentation of findings/reports and gram sabha mobilisation	Lecture followed by a film on Gram Sabha
16:30--17.30		Designing training programmes	Lecture followed by Group task of preparing a training design
3		9:30--17:30	Field visit for actual social audit of one gram panchayat
4	9:30--17:30	Field visit for actual social audit of one gram panchayat	
5	9:30--17:30	Gram sabha for social audit in the gram panchayat	
6	10:00--13:30	Experience sharing by different groups	Group presentation followed by discussion
	14:00--15:00	Suggestions to improve social audit exercise	Group Exercise followed by presentation and discussion
	15.30--16:30	Evaluation of TOT and closure	Feedback on content and facilitation with the help of flash cards.

Day I

Session 1: Decentralisation and Local Governance

This session can be a lecture by an expert. Session can include following aspects:

a) Concept of decentralisation:

Decentralisation refers to the transfer of authority, legislative, judicial or administrative from a higher level of government to its lower levels.

b) Types of decentralization:

There are four types of decentralization: (1) Deconcentration: Dispersion of certain services from Central to Local 'Branch' offices, (2) Delegation: Transferring certain decision making to Local Offices which are accountable to Central Government under Principal- Agent relation, (3) Devolution: Transfer of Decision making, authority and management (3Fs: Functions, Finance and Functionaries) to local government which are accountable to their Constituents. (4) Privatisation: Passing all responsibility for functions to non-governmental organisations or private enterprises independent of the government.

(c) Concept of governance:

"GOVERNANCE is the exercise of political, economic and administrative authority to manage a nation's affairs. It is the complex mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights and obligations, and mediate their differences." (UNDP)

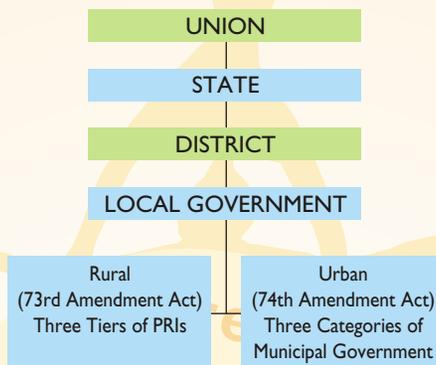
(i) Self-governance: Self + Governance. It falls within the larger context of Governance and principles such as Consent of the Governed. Local Self Governance refers to a sphere of decision-making that has been decentralized from the central state apparatus.

(ii) Local Governance: Local Government is a political subdivision of a nation (or, in a federal system, a state) which is

controlled by law and has substantial control of local affairs, including the powers to impose taxes or to extract labour for prescribed purposes (UN, 1961)

(iii) Spheres of Governance in India:

73rd and 74th Constitutional Amendment 1992



(iv) Panchayati Raj Institutions:

- ❖ Panchayat is an ancient term used to refer a body of 5 wise men (Panch means Five)
- ❖ Panchayati Raj Institutions are now Institutions of Self-Governance, as stipulated in Part IX of the Constitution of India. This part was inserted in the Statue book by 73rd Constitutional Amendment Act, 1992

(v) Features of PRIs:

- ❖ Gram Sabha,
- ❖ Reservation of seats at all levels for women and marginalised castes
- ❖ State Election Commission to conduct regular, free and fair elections
- ❖ State Finance Commission to make recommendations for financial strengthening of Local Governments
- ❖ XIth Schedule in Constitution provide indicative lists of areas/ issues of work of Panchayati Raj Institutions

(vi) Mandated responsibilities of PRIs:

Article 243-G: Economic Development and Social Justice (29 Items of XIth Schedule of the Constitution)

Session 2: Governance Wheel: Accountability, Participation and Citizenship

An expert with the help of a power point presentation can facilitate this session. Presentation may include following points:

Participation ensures accountability and sense of citizenship enables participation. Participation is about the involvement of all stakeholders the state and the non-state, through a process of communication and negotiation to influence the decisions that affect their lives. Participation leads to the creation and sustenance of accountability. In fact, accountability is the only basis by which citizens can act. It leads to openness and transparency in policy making. Such accountability builds up social reciprocities characterized by equity, inter-group tolerance and inclusive citizenship. Responsible and active citizenship, in turn, results in meaningful participation.

Session 3: Earlier rural development programmes

This session may include a brief introduction of following programmes:

- ❖ Community Development Programme
- ❖ 20 point programme
- ❖ Integrated Rural Development Programme
- ❖ Rural Manpower Pogramme (1960-61) in 32 Community Development Blocks- 100 days to 2.5 Million persons
- ❖ Crash Scheme for Rural Employment (1971)- 315 million person days in 350 districts.
- ❖ Drought Prone Areas Programme (1970-71) 54 DPAP units spread over 13 states.
- ❖ Food for Work Programme (1977)
- ❖ National Rural Employment Programme (1980)
- ❖ Rural Landless Employment Guarantee Programme (1983)- 100 days of employment to one member of landless household

- ❖ Jawahar Rojgar Yojana (1989)
- ❖ Employment Assurance Scheme (1993)
- ❖ Swarnjayanti Gramin Rojgar Yojana
- ❖ National Food for Work Programme

Learnings:

- ❖ Dream of eradicating poverty could not be realized; Mere allocation of resources is not sufficient; Formulating block and district perspective plan a pre-requisite.

Major casues of failure:

- ❖ Lack of people's participation; Bad governance (lack of transparency and accountability); Target / Supply driven approach

Session 4: Current rural development programmes:

This session may have a lecture on introduction of following programme with focus on the scheme/s, which is to be social audited. Discuss in detail these selected schemes: major entitlements and processes to get those entitlements

- ❖ National Rural Employment Guarantee Act
- ❖ Sarva Shiksha Abhiyan
- ❖ Mid Day Meal
- ❖ Pradhan Mantri Gram Sadak Yojana
- ❖ Swarnjanyanti Gram Swa-rojgar Yojana
- ❖ Bacward Region Grant Fund
- ❖ Accelerated Rural Water Supply Programme/ Swajaldhara

Day 2

Session 1: Social audit: concept, relevance and steps

This session should start with a lecture by an expert with the help of power point presentation. This presentation may include following points:

Social Audit of a programme or a scheme is carried out by the community in coordination with local administration. The exercise involves active participation of primary stakeholders ie people directly affected by any department/ agency/ scheme/

programmes or law being audited.

Content of this session can be pulled from Handout 1.

Steps of social audit:

Step 1: Developing Capacities of Facilitators

Step 2: Building Conducive Environment for Social Audit

Step 3: Forming a Sub-Group

Step-4 Building Capacities of the Group

Step 5: Data Collection

Step 6: Data Verification

Step 7: Gram Sabha Mobilisation

Step 8: Gram Sabha for Social Audit

Step 9: Sharing and Follow up

Session 2: Formation of a committee and capacity building

This session can be facilitated with through lecture with the help of power point presentation. Such presentation should have pictures or small video clips. Content of this session can be pulled from the handout 5.

Session 3: Data Collection and RTI:

This session will have two parts what data to collect and how to collect that data. With the help of a power point presentations performance indicators of the scheme/ department to be social audited should be explained. A practical exercise, for example for NREGS actual filling up of a muster roll verification sheet should be conducted. How to collect data should also deal with use of Right to Information Act. A small film of RTI followed by practical exercise in writing application under RTI can be conducted.

Session 4: Data Verification:

This session should give practical tips on how to verify collected information, how to visit households and what to see and what to ask from members of households. Facilitators should also explain how to do physical verification of the worksites or works already completed.

Session 5: Presentation of findings/ reports and Gram Sabha Mobilisation

This session should deal with the content and format of the report and how to mobilize and facilitate Gram Sabha. First part should be presented with the help of a power point presentation and this should be followed by a short film on gram sabha. Practical tips on how to mobilize gram sabha and how to facilitate a gram sabha should be given to participants of TOT. Content can be taken from the chapter on Gram Sabha Mobilisation.

Session 6: Designing Training Programmes:

Through lecture method, facilitators should explain the importance of a good training design and need of flexibility according to the situation. Facilitator can touch upon following points in the presentation:

- Assessing learning needs: The first step of designing a training programme is to find out different learning needs of a group of learners. Learning needs are a set of tasks that a person or group of persons needs to learn in order to perform their role effectively and meet specific requirements of the work she/ he is involved in. The question, why training needs should be conducted should be asked by the trainer.
- Defining objectives: All learning needs may not be met through training. Hence, those learning needs that are structured, systematic and planned should be selected to be addressed in the programme. For this purpose, focus of learning becomes important.
- Identifying and sequencing contents: Once the objectives of training programme have been made, next task is to identify contents which will help in achieving the objectives.
- Selecting appropriate methods: Selection of training methods depends on content of training and focus of learning. For example, if the focus of learning is knowledge,

concepts and information, then it can be best provided by leature method. The other method of acquiring new knowledge could be demonstration, field visits etc. For literate participants, reading materials can also be provided. Other teaching aids like flip charts, posters, transparencies, power points may also be used. The purpose of lecture either by one person or panel of persons is to provide additional information, new knowledge and concepts to group of learners.

- (v) Setting the time frame: After considering learning needs, resources of organization, learning materials are prepared and time schedule are prepared. Time frame should be decided after carefully analysing learning needs of participants. It is important to note here that sufficient time must be provided for question and answer session in lecture-oriented methods and for discussions in group exercises. Trainers could do well by using limiting number of tools to two in one day training programme and four in two days training programmes. Using too many tools in short time may confuse participants and they may not benefit from training.

At the end of day 2 facilitators should form 3 groups: (1) Gram Sabha Mobilisation group (2) Official data collection and verification group (3) Physical data collection and verification work.

These groups should have a mix of members from CSOs, Officials and ERs and both men and women. Physical data collection and verification group should consist of few persons with civil works background.

Let these groups select a leader from among themselves. Brief each of these groups about their roles and responsibilities and give them a time-frame and format for reporting.

Day 3 and Day 4:

All groups can reach Gram Panchayat office in a pre-arranged vehicle. Chairperson and other members of Gram Panchayat and the Secretary of Gram Panchayat should be first briefed about the objective of training programme and purpose of social audit in the Gram Panchayat. Then Chairperson and Secretary should be invited to brief these groups about the status of scheme/s selected for social audit, achievements, bottlenecks, impact etc.

Then Gram Panchayat should provide all relevant records to official data collection and verification groups. This group after noting down relevant records will visit households to verify records.

Gram Sabha Mobilisation group will visit all hamlets, habitations of the Gram Panchayat and inform people about the date, place, time and agenda of the Gram Sabha.

Physical data collection and verification group will visit selected worksites, assets created. They will measure the quantity and quality of materials being used, assets created and will also match the official data collected from records with actual status at worksites, assets created.

Day 5:

Gram Sabha for social audit:

Participant groups should help Gram Panchayat in arranging the logistic during the Gram Sabha such as sitting arrangement, tent, water etc. A banner

with Special Gram Sabha for Social Audit, Name of Gram Panchayat and date should be placed in the background. It should be made clear that our role is only to facilitate the exercise, mobilise the people and enable them to come forward to speak out the positive and negative aspects related with his/her Panchayat.

Framework of the Gram Sabha should be discussed with Gram Panchayat officials and should be finalised in advance. Detail provided in Handout 7.

Day 6:

Sixth day of training should start with participants in different groups sharing their experiences. Facilitators should try consolidating at the end and provide comments of these experiences.

Then participants can be divided into 5-6 small groups in which they should be given the task to discuss how the entire process of social audit can be further improved and made more effective. Output of this exercise will help improve methodology of conducting social audit.

In the final session, participants should be given opportunity to evaluate the entire training programme: particularly to provide their feedback as to what they liked and what they did not like about facilitators and content and also what additional contents they would have liked and different ways of delivering training that they would have liked. This exercise will help further improve the training design and methodology.

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For social audit to take place, we need to have certain information---financial and non-financial---related to resources available and utilised, assets created and its quality, impact on lives of beneficiaries both direct and indirect. Once such information is available, social audit team will verify them by visiting worksites/assets created, by meeting beneficiaries and by cross-checking various official records.

Suggestive Format for Data Collection:

Important information that has to be collected and their sources are listed below (please also refer to annexure I):

Financial resources made available for scheme/programme/department during audit period

List of works/activities sanctioned and their costs

Administrative, technical and financial sanction letters for these works/activities

Gram sabha resolution and gram panchayat plan for the scheme/programme/department for concerned financial year

Muster rolls/attendance sheets/beneficiary lists for all these works

All bills, vouchers, measurement books related to these works

Benefits (such as employment generated, pension paid, mid-day meal distributed, etc) by each of these works/activities under the scheme/programmes

Names, household and address of beneficiaries of the scheme/programme/department

Share of women, SC and ST in beneficiaries

Proactive disclosure: Display boards at gram panchayat office, school, worksite, etc. giving key details

Worksite facilities: drinking water, medical aid, etc.

Monitoring of works: Formation of monitoring committee and its meetings

Social Audit: Gram sabha help for social audit, attendance, action taken on resolutions of last meeting.

How to Collect Data?

All the required information should be available with gram panchayat and local offices of the concerned department, mostly situated at block level. One should visit the office and worksite to collect some information through observation, such as those related with proactive disclosure, worksite facilities, etc. Application for certified copies of records should be given to appropriate authority. In case records are made available to see and note down, all relevant details should be noted down and certified by such authority. If such information is not made available at gram panchayat level, same can also be obtained from higher levels. In case of denial, application under Right to Information Act can be submitted with applicable fees.

Use of Right to Information Act, 2005

The Right to Information (RTI) Act, 2005, significantly facilitates the process of conducting social audits. There are many provisions in the RTI Act that directly support public scrutiny of schemes and programmes. Section 4 (1)(b) of the Act lists the information that public authorities need to make public suo moto. This includes information relating to the norms set by it for the discharge of its functions: the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions; the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in

relation to the formulation of its policy or implementation thereof; the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made; the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes; and particulars of recipients of concessions, permits or authorisations granted by it. Therefore, this information is required to be publicly available for all programmes and schemes, without being asked for.

In addition, section 4 (1)(c) of the RTI Act requires that each public authority publish all relevant facts while formulating important policies or announcing the decisions, which affect public. This ensures that the public has an opportunity of evaluating draft public policies while they are being developed. They also have the option to evaluate all decisions in terms of the facts on which it was based.

Similarly, section 4(1)(d) requires all public authorities to provide reasons for its administrative or quasi-judicial decisions to affected persons. Therefore, each public authority is already required, under the RTI Act to give reasons for all decisions made relating to the implementation of any scheme or project, to all the affected people. This makes the conduct of a social audit very much easier. The Act also allows anyone to access information regarding the functioning of a scheme or project even after it is completed, by filing a specific request. Therefore, people in charge of implementing schemes and projects are conscious that their records can be publicly scrutinised at any time, even years after the event. This is a great deterrence to those who might be able to manipulate a clean official audit and think that once the formal audit is over they are safe from public scrutiny.

Specimen Application for Seeking Information under the Right to Information Act, 2005

To
The Public Information Officer

1. Name of the applicant
2. Complete address
3. a) Particulars of the information, document, inspection and sample required
b) Period to which the above pertains
c) Other details (if any)
4. Details of application fee

Indian Postal Order/ Banker's cheque no. and date:

Cash Receipt No. and date (if remitted by cash):

Place:

Date: _____ Signature of the applicant

Verification of Collected Information

The collection of data should be followed with verification of data. For verification, all information related to individual or household beneficiaries needs to be put in a chart. For example, there is a muster roll verification sheet used for verifying information collected from muster rolls used in works taken up under NREGS. In this, one section is the exact transfer of information from one muster roll, second section is information collected from the job cards, the card with household having same information, and third section carries statement of workers and remarks of social audit team.

For data verification, door to door survey should be undertaken by the social audit committee. The Committee should be divided into various sub-groups of two persons each. Information to be collected/verified is given in the box below:

Information to be Verified

- ◆ Is there any household/individual who wants and is eligible but have not been included in the list of beneficiaries? If yes, how many and why?
- ◆ Whether money has been demanded for including that household/ individual?
- ◆ Does gram panchayat accepts applications from household/individual hands over dated receipts? If not why?
- ◆ Time taken in from the date of application to benefit provided (job allocation, old age pension, widow pension, etc). Suggestions to bridge the time gap.
- ◆ Time taken in payment of wages from the date of work performed. Suggestions for improving the time gap.
- ◆ Whether entry made regarding benefits accrued to individual beneficiaries in official record is correct or not? If not, the percentage of deviation.
- ◆ Whether worksite facilities/facilities in school/anganwadi, etc. such as drinking water, first aid, etc. available?
- ◆ Quantity of benefit: Is payment for a day of work equal to minimum wages applicable in the state? If no, how much and why? Is the quantity of mid-day meal as per guidelines? Is old age pension given as prescribed?
- ◆ Whether grievances addressed properly? If not, what is the response?
- ◆ Quality of benefits: Are works taken up under NREGS useful? Is quality of mid-day-meal satisfactory? Is quality of education in primary school good enough? If not what could have been done to improve the quality?
- ◆ Whether sites selected for these works/school/health centre, etc. appropriate? What could have been a better site?
- ◆ Whether these works/list of beneficiaries approved by gram sabha?
- ◆ Whether information on scheme/programme/department accessible and proactively disclosed? Suggestions.
- ◆ Whether gram sabha for social audit or monitoring held? If yes, its frequency and participation.
- ◆ Does the committee for monitoring visit worksites/schools/health centre, etc.?
- ◆ Does the asset created actually exist?
- ◆ Does measurement of asset created match with the details mentioned in measurement book, sanction order, etc.? If not, how much is the difference?

One team, comprising a few persons with some knowledge of civil works, should visit worksites (ongoing or completed) and should measure the length, width, depth, height, etc. and match the same with official records. The quality of material and appropriateness of site selection should also be checked. In case of the ongoing works, facilities at worksite, display boards, availability of original muster roll, etc. should be checked.

During the whole exercise, it is necessary to collect documentary evidences of any discrepancy or irregularity. Photocopy of documents and testimonies (statement with signature and signature of at least one witness) should be supported by photographs. Once the data collection and verification exercise are done, the social audit committee should synthesis and analyse all information available to prepare a report. A suggestive

framework of this report is given below:

The social audit team should also prepare display charts of major findings, or summary of muster roll and physical verification. The charts should be displayed at all important places in advance (one week before the gram sabha) for social audit, so that discussions can take place in the community.

Suggestive Framework of the Report

1. Basic statistics related to selected scheme/programme/department:

- ◆ Total amount sanctioned for the scheme during the period of social audit
- ◆ No. of approved works/activities under the selected scheme/programme/department
- ◆ No. of beneficiaries households/individuals

2. Work/activity wise details:

Name of works/ activities	Agency	Cost (in Rs.)	No. of individual beneficiaries					Total amount of benefit

3. Key Findings of household visits/survey:

- ◆ Inclusion of eligible households/individuals
- ◆ Timeliness of allocation of benefits
- ◆ Adequacy of benefits
- ◆ Grievance redressal
- ◆ Planning/utility and quality of benefits
- ◆ Adherence to transparency and accountability provisions

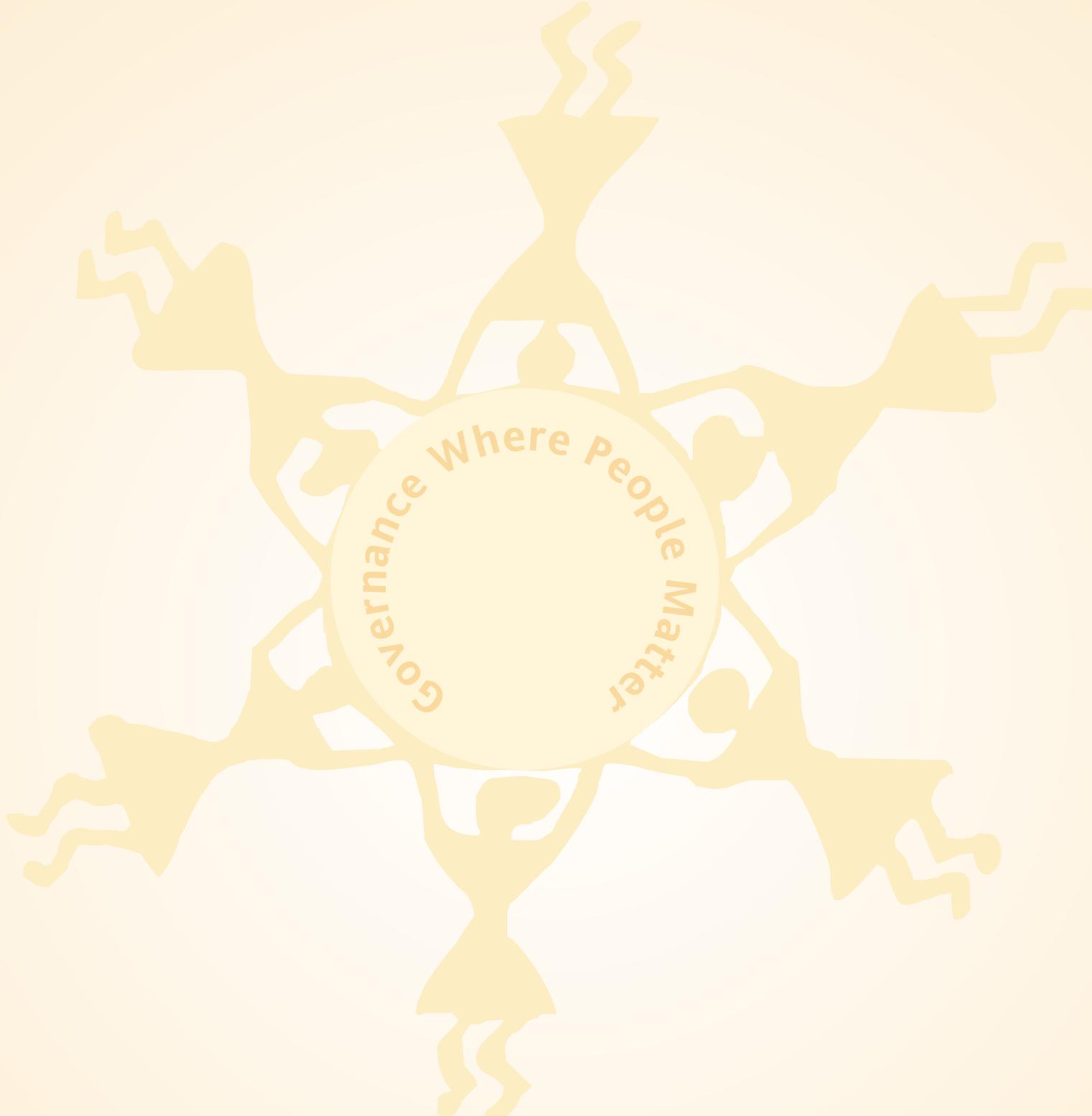
4. Summary of muster rolls verification

5. Summary of the physical verification of works

6. Suggestions

Reference:

1. Gol (2005), Right to Information Act, 2005, Government of India, New Delhi.



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