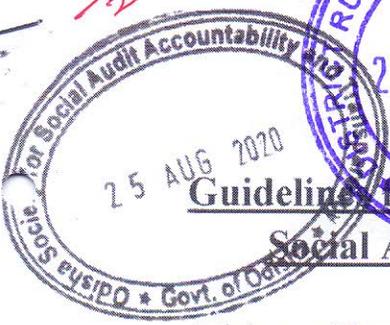


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Pl. go through the guidelines & apprise me.  
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**Guidelines for Concurrent Social Audit under MGNREGA**  
**Social Audit Unit, PR & DW Department, Odisha**

Ministry of Rural Development, Govt. of India with the guidelines from MHA Govt. of India has allowed states to start MGNREGA works vide **letter DO No. J-11060/4/ 2019-RE-VI (e-366816) dated April 15, 2020** with certain precautions. This has been done to engage the MGNREGA workers so that they can earn their livelihood under these circumstances when they have virtually no other options to work due to Lock down. The strategy to engage migrant workers who have returned or will be returning to their native places in MGNREGA works is also being worked out by States. Concurrent Social Audit can be an important process to ensure this as mentioned in **Annual Master Circular 2020-21, chapter 10, section 10.1.12.** Apart from that MoRD, GoI has issued **Guidelines to states on dated 15<sup>th</sup> July letter no M-11015/03/2020-RE-III (371554)** for conduct concurrent social audit by SAU under Mahatma Gandhi NREGA during Covid-19 pandemic.

Since Social Audits have been stopped and cannot be conducted in this situation as it has to be facilitated by resource persons from other GPs and Gram Sabha and Public hearing need to be organized which involves lot of movements and gatherings, States were suggested to initiate Concurrent audits through Resource Persons of Social Audit units. Concurrent Social Audits will be carried out for MGNREGA works.

Though there is the mandate of doing Social Audit once in Six month, due to lock down situation for COVID-19 it is proposed to do concurrent Social Audit of all ongoing/active works. As mentioned in Paragraph 25(b) of the schedule I of the Mahatma Gandhi NREG Act, 2020 envisages that concurrent social audit shall be done for all works every month to monitor/inspect all records of works done and expenditure made in the Gram Panchayat, whether due norms are being complied with at the worksite in terms of process and records to be maintained, whether the worker entitlements are being provided as per the act or not. For the above purpose, the Programme Officer of the Block office shall made available all the records and expenditure details of the last one month with free of cost to the team following due procedures.

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### **The Objective of the Concurrent Social Audit**

- Continuous monitoring of the scheme to achieve its objective.
- To ensure transparency in implementation of the scheme.
- To ensure timely corrective action on gaps identified in the implementation of the scheme.
- To ensure compliance on procedure and guidelines under the Act.
- To improve the internal monitoring mechanism at grass root level.
- To ensure to provide works to the migrant people under MGNREGA work.

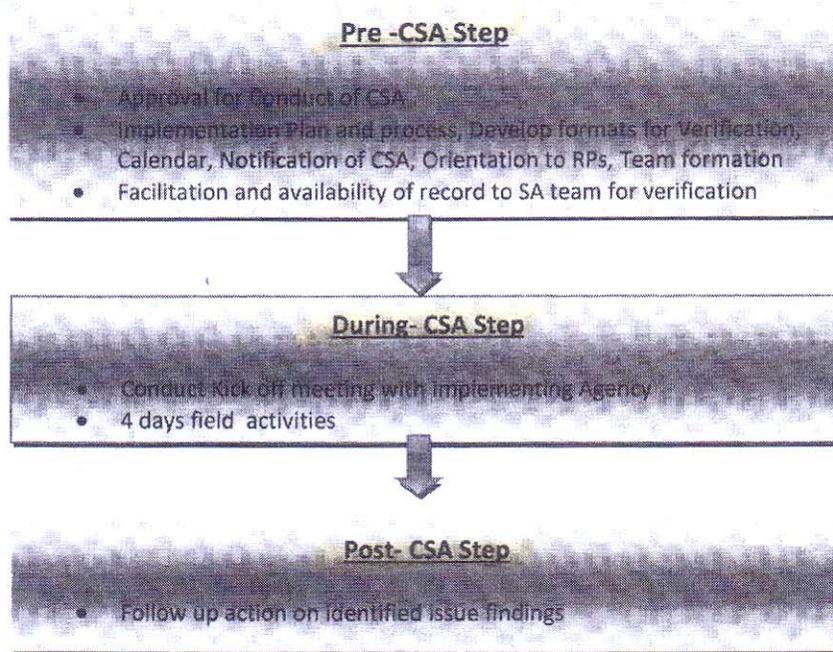
### **Expected outputs**

- All families who wish to work have been registered are provided with job cards and their bank accounts have been opened
- All registered families who wish to work have demanded work, have received dated acknowledgement receipts, the work has been allotted to them as per the provisions in the act, and the workers are informed about the worksites that they have allocated.
- All provisions in work site facilities have been ensured along with CIB are in place with hand wash facilities and other safety precautions of Covid-19.
- Social Distancing is being maintained and all workers are provided mask and head cover (optional) during work.
- Muster Rolls are being maintained at worksite and all those mentioned as present are really present for work.
- Measurements and Payments are being done on time.
- Scheme files are properly maintained as per the specifications.
- Works are being carried out at the same place as mentioned in the sanction order and as per same specification mentioned in the estimate.

### **Keys features of Concurrent Social Audit**

- Opportunity for awareness building on entitlements and processes.
- Creating the space and platform for dialogue among various levels of stakeholders.
- Timely grievance redressal.
- Strengthening the democratic process and institutions.
- Building people's pressure for better implementation of programmes.
- Fact finding not fault finding.

**Steps of Concurrent Social Audit:** The Step for concurrent social audit is broadly categorized as follow diagram and the detail of activities is attached in annexure.



**Process of Concurrent Social Audit:**

Since Social audits cannot be conducted in this situation as it has to be facilitated by resource persons from other GPs and Gram Sabha and Public hearing need to be organized which involves lot of movements and gatherings, as per the current scenario of covid-19 epidemic, States are instructed to initiate Concurrent audits for MGNREGA works through Resource Persons of Social Audit Units. The following process to be adhered by the team to conduct the concurrent social audit with strict obedience to social distancing norms and wearing of mask/protective face cover while conducting concurrent social audit.

**Calendar:** Social Audit Unit will prepare Concurrent Social Audit calendar in such manner that, there will be two round of visit in a single Gram Panchayat with a gap of one month because if, the observation is found to be serious in nature and there is no improvement or compliance to the observation/issue identified by SAU of 1st visit by implementing agency then only there will be a second visit to the Gram Panchayat. The CSA calendar will be a period of 4 days per GP& CSA calendar should be prepared in a staggered manner so that the BSA can easily access each GP Audit process. The team shall target to achieve at least 50% GPs audited against the planned GPs of a Block in each month. The team allotment for the conduct of CSA should be arranged on a rotation basis and there should be a gap of 2-3 days between each rotation for timely documentation.

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**Orientation to RPs:** One-day block level Orientation will be organized by SAU to orient the resource persons on 4-Days Process and the formats for smooth conduct of CSA.

**Team formation:** Social Audit unit shall deploy the resource persons to the field as a team of 1 BSA, 2-3VRPs for conduct of CSA in one Gram Panchayat and the activities of the team will be monitored by the concerned District and State level resource persons.

**Verification:** The SA Team from SAU shall verify the details of ongoing and active works during their visit to Gram Panchayat through muster rolls, worksites, cash book, bank/PO account statement, bills and vouchers and any other payment made from the fund of the scheme.

#### **4 days process for Conduct of Concurrent Social Audit**

| <b>DAYS</b> | <b>Activities to be Done</b>  |
|-------------|---|
| DAY 1       | Records verification at GP office i.e. Case Records, MB , Bills and vouchers etc.   |
| DAY 2       | Door-to Door interactions, Checking of JC, Bank Pass Book, recording of Grievance   |
| DAY 3       | Work sites visit, measurement & interact with the workers, Checking of MR at worksite, Materials etc. Work site verification followed by documents checking |
| DAY 4       | Consolidate & prepare the Findings report and Submission to proper quarter for taking immediate corrective Actions  |

**Documentation and Reporting:** The documentation and reporting of the concurrent social audit is embodied with three steps:

#### **Step – 1**

After completion of concurrent social audit, the SA teams at the field will analyses the findings based on record verification, household verification and worksite verification and prepare the report in the prescribed formats. The team shall upload the report in Google docs & spreadsheet in quoting the sources of information

#### **Step – 2**

District level resource persons will cross check the report before submission to the Programme Officer.

**Step – 3**

Submission of the report on the fourth day of CSA process is mandatory. If the fourth day falls holiday the team will submit the report the very next working day to the Programme officer for taking corrective action against identified issues and sent a copy of the report to SAU for record.

**Monitoring:** SAE and DSA are solely responsible for monitoring of Concurrent social audit. For that OSSAAT will develop and follow some tools like google spreadsheet, weekly video meet, daily telephonic monitoring during the audit process for timely submission of report and recording data..

**Follow up action:** As mentioned earlier, if, the observation is found to be serious in nature and there is no improvement or compliance to the observation/issue identified by SAU, a second visit will be done to the Gram Panchayat as follow up.

**Role of SAU in Concurrent Social Audit**

1. SAU will prepare the Social Audit Calendar keeping in view of the local holidays and local festivals in the calendar. The Concurrent Social Audit Calendar will be prepared in consultation with the District Administration and approved jointly by Principal Secretary, PR & DW Department and Director, OSSAAT at the State level
2. SAU will circulate the approved social audit calendar among the District for smooth conduct of Concurrent Social Audit.
3. Social Audit will not be conducted in **containment area** declared by the district administration.
4. In special Condition, the Concurrent Social Audit will be facilitated by the Village Resource Persons trained and certified by social Audit Unit and engaged in different GP level. The Social Audit team for one GP will consists of 2-3 VRPs along with one Block Social Auditor as leader of the team. The team may involve one of the VMC members of the village during the process of social Audit. To complete all the tasks smoothly and timely responsibilities will be distributed among the BRP/DRP and VRPs. The overall facilitation of the social audit process at GP level will be done by the VRPs. The BRP/DRP will lead the team and provide handholding support to the VRPs as per requirement. The consolidation of records and report preparation will be done by the VRPs under the direct guidance and supervision of the BRP/DRP.

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5. The SA team will visit all the ongoing and active worksites, observe the work site facility, verify the job cards, available muster roll and match with the MIS report and will prepare a report to be submitted to Gram Panchyat with a copy to Block, District and SAU.
6. During Concurrent Audit period any works taken up by the implementing agency can be brought under the purview of Concurrent audit for that current month.
7. The team will monitor whether due norms are being complied with at the worksite in terms of processes, and records to be maintained.
8. They will also monitor whether worker entitlements are being provided as per the Act.
9. The team will support the migrant workers in fill up of the application for Job card and C1 form for those interested to work and support in timely payment of wage.
10. The team will facilitate to make Shramik Sangha active for MGNREGA work in every village of a GP.
11. The Social Audit team shall submit the signed report to the Programme Officer after completion of Social Audit in each rotation with a copy to SAU.
12. Keeping in view the pandemic situation due to outbreak of Covid-19, the team will follow the precautions themselves and shall sensitize the Job seekers to maintain proper hygiene, use of face mask and social distancing norms prescribed by the Government while conducting the Concurrent Social Audit.
13. The Social Audit Unit will submit a compilation of social audit findings and action taken on the same by the implementing agency on a monthly basis to the Principal Accountant General and the Ministry of Rural Development and will also hosts the same in the public domain.

**Role of Implementing Agency.**

1. The District administration shall ensure for communication of approved Social Audit Calendar from District to GP for smooth conduct of Social Audit.
2. The Programme Officer will ensure and issue suitable instruction to all field functionaries of MGNREGS for providing records and all MIS formats pertaining to MGNREGS to the Social Audit Team during Social Audit process where needed.
3. The Programme Officer will ensure availability of Demand application form and ensure for providing dated receipt to the jobseekers for provision of work within 15 days.

4. The Programme Officer will stay alert on the movement and security of the Social Audit Team during Lockdown period. She/he should sort out the problem if any faced by the team.
5. The team shall not be allowed for night halt at Gram panchayat office or anywhere in the GP. They shall be allowed to use the GP office for preparation of report.
6. Basing on the report of SA team the Programme Officer shall take action on the findings and report to District & SAU.
7. Ensure timely action on findings of the concurrent social audit by reviewing the findings of the concurrent social audit and corrective action taken on the same, once a month.

**Do's of Concurrent Social Audit**

- There should be a favorable environment building process before the Social Audit.
- Awareness and simple (IEC) materials on entitlements should be circulated.
- Make aware to the worker about maintaining social distancing, wearing of masks and washing of hand in regular intervals at worksite.
- Be polite to workers and beneficiaries.
- Introduce yourself before starting the interview/interaction.
- Honour the request of beneficiaries if she/he makes any.
- Cross-check the information before coming to a conclusion (or writing the report) - cross verification is a must.
- Ask the people who have shared testimonials to come over to the public meeting to give their testimony in person, if possible.
- Protect the safety and security of the beneficiaries who are interested to testify.
- Make people aware about their rights and entitlements during the household survey.

**Don'ts and limitations of Concurrent Social Audit**

- The team shall not be allowed for night halt at Gram Panchayat office or anywhere in the GP. They shall be allowed to use the GP office for preparation of report.
- Sick members shall not be allowed to join the team for Social Audit. Any members falling sick during Social audit shall inform the concerned team leader about his/her sickness. Standby members can be substituted in that place with intimation to this office.

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- Concurrent Social Audit activities should be conducted as per the rules and regulations issued by the state govt. under no circumstances should the audits violate the rules set by the state for pandemic situation.
- SAU team shall not force beneficiaries to sign any documents/testimonials.
- Team should not be judgmental.
- Team shall not misuse other's records (for instance, borrowing a worker's job-card & not returning it). The team should not take undue favours (hospitality and transport) from others during the process.
- The team shall not take advantage from people in powerful positions.

Concurrent Social Audit is based on the instruction in Annual Master Circular issued by MoRD, GoI. The implementation of concurrent Social Audit will solve many problems of implementing agency and support in awareness generation, participation of people in the affairs of the governance and improve better planning for implementation.



Director, OSSAAT  
PR & DW Department  
Govt. of Odisha