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Government of India  
Ministry of Rural Development  
MGNREGA Division

Krishi Bhawan, New Delhi  
Dated - 21 April 2017

To,  
Principal Secretaries/Secretary/Commissioner  
Department of Rural Development/Panchayati Raj  
All States/UTs

Subject - Regarding Social Audit Training Manual for Village Resource Persons

Sir/Madam,

In reference to the Ministry's communication vide DO letter No. 11033/40/2016-RE-VII dated 2nd January 2017, the Ministry has prepared a training manual (enclosed) for village resource persons (VRP) to conduct social audits in the Gram Panchayat level.

The training manual will help the VRPs to develop skills in conducting social audits such as gathering and collating evidence, understanding administrative systems, basic knowledge of measurement, facilitating public consultations in the community and writing standardized social audit reports. The objective of the manual is to invigorate the process of social audits and build capacities of the village resource persons to make social audits effective.

The Training Manual may be used by the States and their social audit units to ensure capacity building of VRPs mainly selected from women SHG members.

Encls - as above

Yours faithfully

(Aparajita Sarangi)

Joint Secretary (MGNREGA)

21/4/17

# **VILLAGE RESOURCE PERSONS TRAINING MANUAL FOR SOCIAL AUDIT OF MGNREGS**



सत्यमेव जयते

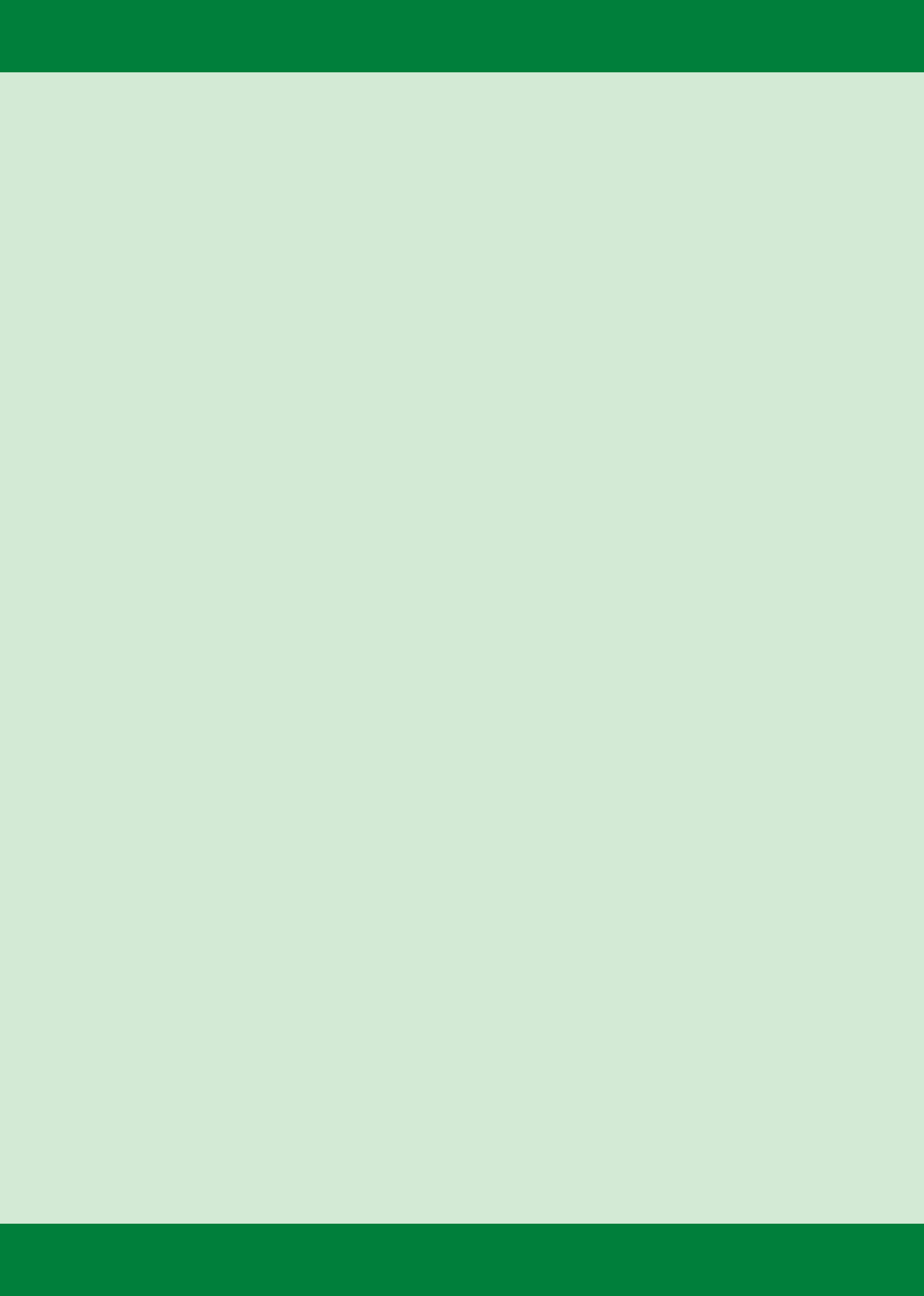
**Ministry of Rural Development**  
Government of India



**VILLAGE RESOURCE PERSONS**  
**TRAINING MANUAL**  
**FOR SOCIAL AUDIT OF MGNREGS**



**Ministry of Rural Development**  
Government of India



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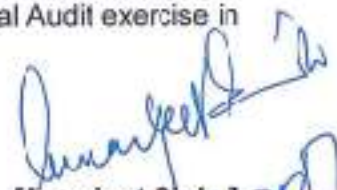

## FOREWORD

The Mahatma Gandhi NREGA is the only programme in the rural development sector where an autonomous structure for social audits has been envisaged and an institutional set-up has been established in most States. The Ministry of Rural Development in an effort to strengthen the process of social audits, has prepared a training manual in collaboration with Tata Institute of Social Sciences and the National Institute of Rural Development and Panchayati Raj for training of the social audit Village Resource Persons (VRPs).

All VRPs, drawn preferably from women Self Help Group (SHG) members, will undergo this capacity-building initiative to hone their skills for conducting social audits in MGNREGA. The training manual is an endeavour of the Ministry to form a community cadre of social auditors and create an effective community accountability framework at the Gram Panchayat level.

Furthermore, the training manual has been based on the Auditing Standards prepared in consultation with the C&AG and the Joint Task Force for Social Audits. The manual incorporates elements from the Audit of Scheme Rules 2011 and the Auditing Standards to ensure that social auditors at the Gram Panchayat level are equipped with the required knowledge repository for conducting social audits in MGNREGA.

I hope that this Village Resource Persons' Training Manual will go a long way in educating and assisting the women SHG members and community persons to comprehend the various features of MGNREGS and to carry out Social Audit exercise in true sense of the term.

  
[Amarjeet Sinha]  




## LIST OF ABBREVIATIONS

BRP	Block Resource Person
DNT	Denotified Tribe
DPC	District Programme Coordinator
DRP	District Resource Person
GP	Gram Panchayat
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	Management Information System
NT	Notified Tribe
PIO	Public Information Officer
PO	Programme Officer
PRI	Panchayati Raj Institutions
RP	Resource Person
RTI	Right to Information
SAU	Social Audit Unit
SC	Scheduled Caste
SRP	State Resource Person
ST	Scheduled Tribe
VRP	Village Resource Person



## Training Schedule

Time	Sessions
<b>Day 1</b>	
9:30 a.m.	Registration
10:00 a.m.	Introduction
11:00 a.m.	Break
11:15 a.m.	Poverty, Inequality and Constitutional Framework
1:15 p.m.	Lunch
2:00 p.m.	Social Accountability
3:00 p.m.	Break
3:15 p.m.	MGNREGA Thrusts and Initiatives
<b>Day 2</b>	
9:30 a.m.	Entitlements under MGNREGA
10:30 a.m.	Break
10:45 a.m.	Implementation Structure of MGNREGA
1:15 p.m.	Lunch
2:00 p.m.	MGNREGA Documents
3:30 p.m.	Tea Break
3:45 p.m.	Permissible Works
5:00 p.m.	Recap of the Day
<b>Day 3</b>	
9:30 a.m.	Social Audit
11:00 a.m.	Break
11:15 a.m.	Audit of Scheme Rules, 2011
12:00 p.m.	Social Audit Formats and Verification of Documents
1:00 p.m.	Lunch
2:00 p.m.	Social Audit Formats and Door to Door Verification
3:00 p.m.	Technical Verification of Works

4:00 p.m.	Break
4:15 p.m.	Technical Verification of Works (Contd.)
5:15 p.m.	Evidence Building
6:30 p.m.	Recap of the Day
<b>Day 4</b>	
9:30 a.m.	Social Audit Gram Sabha
11:00 a.m.	Tea Break
11:15 a.m.	Non-Negotiable Principles of Conducting Social Audits
12:00 p.m.	Community Mobilisation: Exercise
1:00 p.m.	Lunch
2:00 p.m.	Community Mobilisation: Discussion
3:00 p.m.	Report Writing
3:45 p.m.	Tea Break
4:00 p.m.	Consolidation of Records
6:00 p.m.	Queries and Feedback

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## INTRODUCTION

The manual for training Village Resource Persons for conducting social audit of public works under Mahatma Gandhi National Rural Employment Guarantee Programme has been written to facilitate the process of training competent village community level resource persons as part of the Certificate Course on Social Accountability and Social Audit that has been developed by the Tata Institute of Social Sciences, Mumbai. The objective of the manual is to aid the District and Block level resource persons (DRP/BRP) who have completed the certificate course in social audit and who are attached to state social audit units in the states to undertake the training of village level resource persons. The Village Resource Persons should preferably be drawn from women SHG Groups or have worked under MGNREGA or have family members who have worked under the MGNREGA. The manual comprises detailed content and instructions of day- wise sessions that must be included in the 4-day social audit training programme to be conducted by the DRP/BRP.

Each day of the manual has 6 hours of classroom interaction corresponding to a 4-day Village Resource Persons' training programme. There are detailed instructions for the trainers (who are expected to be certified DRP/BRP) to make the sessions interactive to encourage mutual learning. The content outlined in the manual has to be strictly followed by the trainer to ensure uniformity in knowledge and skill development of village level social auditors of MGNREGS.

In addition to developing skills in conducting social audit, that include gathering evidence, understanding administrative systems, basic knowledge of measurement, facilitating public consultations in the community and writing standardized social audit reports, the value and philosophy of accountability, transparency and rights based approach as enshrined in the Indian Constitution must be imparted to the trainees. Through the training based on this manual, Village Resource Persons (VRPs), as social auditors, are also expected to develop better understanding of the social context in which the MGNREGS programme is being accessed and implemented. Knowledge of social and economic conditions and hierarchies in the village context should enable VRPs to anticipate, understand and resolve problems in MGNREGS implementation through the social audit process.



Social Audit Gram Sabha at Jharkhand

## **DAY 1: Poverty, Rights, Accountability, Information**

<b>Session</b>	<b>Topic</b>	<b>Time</b>
1	Introduction	1 hour
2	Poverty, Inequality and Constitutional Rights	2 hours
3	Social Accountability	1 hour
4	MGNREGA Thrusts and Initiatives	2 hours

### **Day 1/Session 1: Introduction (1 hour)**

Dear participants, welcome to the four-day training programme on social accountability and social audit. Social Audit of a programme/scheme is an assessment of programme implementation that is conducted by comparing official records with ground realities with the active involvement of citizens.

The next four days of the training will help you to understand the process of social audit of MGNREGS at the village level. MGNREGS is a rights based public works programme that guarantees 100 days of rural wage employment on demand by community members.

#### **Session 1: Objectives**

- To introduce the training
- To know each other
- To set ground rules for the classroom

### **Instructions to the Trainer**

- Introduce yourself clearly so that participants are comfortable
- Ask them about their interests and why they wish to become social auditors
- Use simple language to speak about the training, objectives and ground rules
- Emphasize the importance of social audit and this training

### **Guide to Ice-breaking Exercise**

- Make sure all the participants are sitting in pairs
- Ask all participants to interact with their partner
- Give them 5 minutes to come up with information about their partners (such as name, GP, motivation for becoming social auditors)
- At the end of 5 minutes, ask participants to describe their partners

### **Expected Outcomes**

- The participants will be familiar with the four-day training and its importance
- The participants will know each other and the trainers.

## **Day 1/Session 2: Poverty, Inequality and Constitutional Framework (2 hours)**

In Session 2 we shall discuss issues of poverty and inequality in rural India. We shall also understand how rights of citizens are protected by the Indian Constitution. The aim will be to understand the social, moral, ethical and legal context that guides the design and implementation of government social programmes like the MGNREGS. Once we are able to understand these broader issues, it will be easier for us to see why social accountability is critical to the realization of citizen's rights, good governance and participatory democracy, without which poverty and inequality are not well addressed by government programmes.

This session begins with a group exercise. All participants will be given a set of questions about the nature and meaning of poverty, causes of poverty, inequality in the rural context and how this is related to poverty, possible ways to resolve these issues drawing on constitutional rights and knowledge about existing social programmes. Each participant will be asked to write responses to a set of 10 questions based on their own rural experience. These responses will be presented to the larger group. The trainer

will collate the information provided by the participants and provide a coherent framework to understand poverty, inequality and rights in the social-audit context.

Poverty and inequality discussion/summation by the trainer must include the following points:

1. **Identifying the Poor** – Basic determinants of poverty such as absence of adequate income, low levels of education, poor health, no shelter, food and livelihood insecurity, lack of voice in community processes, lack of political participation
2. **Inequality, social difference and hierarchy** – Discussion about gender, tribe, caste, religion and age in the rural context to understand how dimensions of social inequality cause, reinforce and perpetuate poverty among people and groups across generations
3. **Constitutional Rights** - Article 21 of the Indian Constitution guarantees protection of life and personal liberty. The right to life and liberty includes right to live with dignity, with basic minimum necessities of life such as nutrition, clothing, shelter, facilities for reading, writing, expressing oneself and ability to interact with other citizens, humane conditions of work, environmental protection and freedom from exploitation. MGNREGA and other social programmes that you will learn about during this training are aimed at expanding and fulfilling the promise of this fundamental right in our Constitution under Article 21, interpreted through the Directive Principles of State Policy
4. **Social Programmes and Legislation** - Government social programmes have a protective function as they help to reduce vulnerability, inequalities and other factors that create poverty. The role of social auditors is important in poverty prevention because they can ensure that vulnerable people are not excluded from programmes and services provided by government. It is also their duty to ensure that the poorest people and households participate in and therefore gain better access to social programmes. Social legislations (such as MGNREGA, NFSA, RTI) aim to empower citizens, enhance true democracy and create government responsibility for protecting rights and providing social security. The broader goals are to end discrimination and uphold social justice

### **Instructions to the Trainer**

- The session begins with a group exercise
- Divide the participants into groups
- Give the following 10 questions to each group and ask them to discuss among themselves for 10

minutes. After the discussion in the group, they need to present it to the class. Give each group 5 minutes to present. The trainer will summarize the presentations and hold a discussion focusing on the four points given above

### **Ten Questions for the Group Exercise**

1. How would you identify the poorest households in the village?
2. Why do you think these households are poor?
3. What are the different caste, tribe, religious and other groups in the village?
4. Do you think all village community members have equal rights? How?
5. Who takes part in making important decisions in the village? Give examples of some decisions taken
6. What are government social programmes? Name two and discuss their objectives
7. Are these programmes working well in the village? Why/Why not?
8. What happens when the programmes fail to reach people who need them the most?
9. What can be done to improve the effectiveness of these programmes?
10. What can social auditors do to ensure that programmes work well?

### **Session 2: Objectives**

- To understand the factors causing poverty and inequality
- To understand the constitutional safeguards and rights for citizens
- To understand necessity of social audit for rights based social programmes for poverty eradication

### **Expected Outcomes**

- The participants will understand multiple dimensions of poverty
- The participants will be able to link poverty and inequality with lack of rights
- The participants will understand constitutional safeguards and rights for citizens as the basis for social programmes and legislations
- The participants will understand the role of participatory democracy in social audit

## Day 1/Session 3: Social Accountability (2 Hours)

Social accountability is an obligation and responsibility on the part of the government to be answerable to the citizens for its actions. Accountability of government officials is a cornerstone and a must for ensuring good governance. It is essential to understand the concept of social accountability and its principles to improve the efficiency of social programmes of Government of India including Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhan Mantri Awas Yojana (PMAY), National Rural Livelihood Mission (NRLM) and others.

There are different methods and tools of social accountability. Components of social accountability practice include collection, analysis and dissemination of information, mobilisation of public support, advocacy and negotiation for change. Social audit is a tool for social accountability and transparency. The Government of India commitment to accountability is visible in the set of framed rules and regulations called “Audit of Scheme Rules 2011” under the sub-section (1) of section 24, of the MGNREGA 2005. This section guides the process through which social audits need to be undertaken in the context of the MGNREGS, one of the largest public works programme in the world.

The following are some examples that show how social accountability principles can be applied in monitoring social programmes:

**Example 1:** Checking whether all eligible (food-insecure) persons have the required eligibility documents to receive subsidized food grains from PDS shops under NFSA 2013. Whether those with eligibility documents receive the prescribed quota of food grains in the right frequency (every month). Whether food grains are of good quality and prescribed quantity (5 kg per person per household).

**Example 2:** While doing door-to-door verification about whether all elderly person are getting social welfare pensions under NSAP, ensure that vulnerable groups such as SC, ST, Notified Tribes- De-Notified Tribes, differently abled, single women and elderly households are also being included. Social auditors are accountable to the intended beneficiaries of the project.

**Example 3:** In case of MGNREGS, it is the responsibility of the block office to ensure that job-card-holders get employment within 15 days of demand application. If the administration fails to provide employment within this time period, workers are eligible for unemployment allowance, non payment of which can lead to action being taken against the concerned officials.

To ensure that effective social accountability processes are put in place, community members must have access to information, they must participate in monitoring exercises, their rights as citizens must be secured, a platform must be created for their voices to be heard, timely action must be taken on complaints made by them and reports produced through such exercises must be widely disseminated.

The seven main principles of social accountability can be summarised as follows:

1. Jankari (Information)
2. Bhagidari (Involvement and participation of citizens)
3. Karyawahi (Time bound action)
4. Suraksha (Protection of Citizens)
5. Sunwai (Citizen's right to be heard)
6. Janta Ka Manch (Collective Platform)
7. Prasar (Report Dissemination)

### **Session 3: Objectives**

- To understand the concept and relevance of social accountability
- To understand the seven principles of social accountability

### **Instructions to the Trainer**

- Explain social accountability
- Explain the seven principles of social accountability
- Provide examples to link social audit to social accountability

### **Expected Outcome**

- The participants will learn about the concept of social accountability and its principles

## **Day 1/Session 4: MGNREGA Thrusts and Initiatives (2 Hours)**

### **MGNREGA**

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) is the world's largest rights-based legislation, which guarantees a minimum of 100 days of employment to every household in

the rural areas. It emerged as the outcome of a campaign to make right to work a fundamental right for all citizens through a national level Employment Guarantee Act.

The uniqueness of MGNREGA is in its objectives and provisions. Unlike the earlier wage employment programmes that were allocation-based, MGNREGA is demand-driven. This means that the quantum and nature of work is dependent on the demand made by wage seekers and is not dependent on the will of the implementing agency to provide work.

On February 2, 2006, the MGNREGA came into force and was launched in 200 select districts in the first phase. In the second phase (2007-2008), it was extended to an additional 130 districts and in the third phase, to 274 districts. From 2008, all rural areas in the country were covered under the MGNREGA.

The MGNREGA is a step towards right to work as a part of the fundamental right to live with dignity.

## **Thrust areas and initiatives of MGNREGA**

The MGNREGA programme is currently being implemented in 2.62 lakh Gram Panchayats in 661 districts in the country. The programme enhances the livelihood security of rural poor and gives priority to holistic development of the rural areas. It not only provides wage employment,

MGNREGA also helps create productive and durable assets and large-scale rural infrastructure. The States have taken up the creation and renovation of durable assets at the community as well as the individual household level.

**Integrated Natural Resource Management (INRM)** - The INRM focuses on planning and systematic development of land and harnessing of rainwater following the watershed principles. There are 155 kinds of works/ activities that have been identified as permissible works in MGNREGA, of which 100 kinds of works relate to NRM alone and out of the 100 NRM works, 71 are water related.

As the Schedule 1, Mahatma Gandhi NREGA, lays down that; **“Provided that the District Programme Coordinator shall ensure that at least 60% of the works to be taken up in a district in terms of cost, shall be for creation of productive assets directly linked to**

**agriculture and allied activities through development of land, water and trees”**. With the thrust on development of livelihoods, works prioritised in the convergent planning process for individual beneficiaries will be given priority.

The thrust is on planning for works related to **NRM, agriculture and allied activities and livelihood related works** on individual’s land leading to creation of sustainable livelihoods. The NRM related works under Mahatma Gandhi NREGA shall be taken up in convergence with Pradhan Mantri Krishi Sinchayee Yojana (PMKSY), Integrated Watershed Programme (IWMP) and Command Area and Water Management (CAD&WM) schemes for better outcomes of the water conservation and water harvesting measures.

At the District level, the District Programme Coordinator (DPC) should ensure that at least 60% of the works taken up at the district level, in terms of cost, shall be for creation of productive assets directly linked to agriculture and allied activities through development of land, water and trees. The DPC/ Collector will further ensure that the planning for works is such that at least 65 % of expenditure under MGNREGA is on NRM works in FY 2017-18, in the identified 2264 Blocks under Mission Water Conservation.

**Construction of Roads for rural connectivity** - The process of making roads under Mahatma Gandhi NREGA has also changed. Now the construction of road on the same stretch on which road construction has been carried out earlier will not be taken up under MGNREGS for at least 10 years in case of cement concrete (CC) road and for at least 5 years in case of gravel/ WBM roads. The Authority giving Technical Sanction (TS) shall verify and certify the same in TS document.

**Direct Benefit Transfer** - Through the Mahatma Gandhi NREGA Direct Benefit Transfer, all payments to the workers are credited into the accounts of the workers in the Bank/ Post Offices. The credit may either happen using the Banks/ Post office account details or using the Aadhaar number of the beneficiary with which the account may be linked. This payment system helps all the stakeholders and improves overall efficiency of implementation of the programme.

**Inclusion of landless households dependent on manual casual labour as per SECC 2011** – The programme pro-actively reaches out to landless and manual casual labour household for covering them under MGNREGA: There is a possibility that many households under landless and manual casual labour household category as per Socio Economic Caste Census (SECC), are not yet registered under the scheme. The states/ UTs have to reach out to these landless and manual casual labour households and register these households who do not have Job Cards and are willing to work under MGNREGS.

**Geo-tagging of assets** - Creation of durable assets and strengthening the livelihood resource base of the rural poor is an important objective of MGNREGA. In order to bring transparency and accountability in the development of works, all MGNREGA works are being geo-tagged. The geo-tagging process is done through a mobile application by taking photos with GPS enabled camera and tagging the created assets in the Gram Panchayat. The geo-tagging of assets of MGNREGA will help in better monitoring, recording, and terrain-mapping for future development works.

**Set of 7 registers at the Gram Panchayat** - In an effort to cut down the excessive registers to be maintained at the Gram Panchayat, the average number of registers maintained in a gram panchayat has been brought down from an average 22 registers at the Gram Panchayat to 7 registers. The Ministry in consultation with the States simplified the formats and converted these into 7 registers. These registers were designed with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising on the quality of information.

**Job Cards** – A job card is the main mode of identification of a worker that works under MGNREGA. A Job card verification exercise has been initiated in all the States. The States may hold time-bound campaigns to verify/update the job cards. For the verification of job cards various elements can be looked into such as i) Aadhaar number (obtained after seeking consent of the worker), SECC TIN number, if any, bank account/ Post Office account number must be verified and entered into the Job Card ii) Either family photo or photos of workers of that family, duly attested by the competent authority is mandatory iii) Demand, allocation, work done and payment details must be updated in the Job Cards.

The **Aadhaar number of job card holders**, wherever consent has been sought, are being used for DBT payments of MGNREGA. The seeding of Aadhar has helped in checking duplication of job cards and linking direct bank account payments for the benefit of the workers. Before the collection of Aadhaar number by the field functionaries the benefits of i) Aadhaar enrollment ii) seeding programme and bank database and iii) getting Aadhaar Based Payments are being explained to the workers.

**Pro-active disclosure in MGNREGA** - As part of the transparency and accountability mechanism, the MGNREGA ensures proactive disclosure of information and records to all common people and stakeholders using a 'Janata Information System' consisting of disclosures at the worksite, wall paintings, Gram Panchayat Notice Boards and the Mahatma Gandhi NREGA website. Furthermore, all MGNREGA worksites have citizen information display boards. These citizen information boards are also linked with the geo-tagging of assets. At least one picture of the asset should have picture of the citizen-information display board.

## **Objectives of MGNREGA**

- In one year, a minimum of 100 days of unskilled work guaranteed for every rural household
- Age of the worker: 18 years and above
- Create assets in village + wage employment = Livelihood security for poor
- Strengthening of Panchayati Raj Institutions (PRIs)
- Proactive inclusion and empowerment of poor, marginalized communities (SCs, STs, NT-DNTs, women, people with disabilities)
- Convergence with anti-poverty and livelihood initiatives
- Increase natural resource-base of rural areas

## **Key Features of MGNREGA**

- 100 days of employment for each rural household that has registered for employment
- Employment Guarantee: rights-based framework
- Payment of wages to be made within 15 days of completion of work
- Equal wages to all without any gender bias
- Work to be executed using manual labour
- Contractors prohibited from executing work under MGNREGA
- Decentralised planning process
- Time bound guarantee of work and wages
- Failure to provide the work (within 15 days of application) to be compensated in the form of an unemployment allowance
- Labour Budget (for one financial year) = No of households x number of days x minimum wage
- At least 50% of the implementation by the Gram Panchayat
- Wage Material Ratio at the district level - 60:40
- Wage-seekers have the right to lodge complaints and grievances and get redress

## **Transparency and Accountability Features**

- Citizen Information Board
- Display at Panchayats
- Section 17: Social Audit by Gram Sabha

- Vigilance and monitoring committees
- Quality monitors
- Ombudsman: the highest authority for addressing grievances
- Section 25: Penalty for non-compliance of MGNREGA

### **Gender-Related Provisions**

- Equal wages for women and men for equal work
- No gender discrimination of any kind
- Priority for women in the allocation of work: at least 33% of labourers should be women

### **Session 1: Objectives**

- To develop an understanding about the background of MGNREGA
- To understand the objectives, key features and provisions of MGNREGA

### **Instructions to the Trainer**

- Give participants a copy of the MGNREG Act, 2005
- Brief them on the Right to Work Campaign and the subsequent emergence of MGNREGA
- Discuss the objectives and key features of MGNREGA
- Discuss the importance of MGNREGA
- Show the film- 'Right to Work Campaign' and hold a discussion  
(Link to the film: <https://www.youtube.com/watch?v=3X4CGELU3A4>)

### **Expected Outcomes**

- The participants will understand the background of enactment of the MGNREGA
- The participants will understand the objectives and key features of MGNREGA

### **Materials Required**

- Board with markers/chalks
- Handout on MGNREGA
- Projector/TV for film screening



Workers at worksite in Kerala. Photo Credit: Dr. Jyothi Krishnan

## DAY 2: MGNREGA, Entitlements, Implementation, Permissible Works

Session	Topic	Time
1	Entitlements of MGNREGA	1 hour
2	Implementation Structure of MGNREGA	1.30 hour
3	Documents under MGNREGA	1.30 hour
4	Permissible works	1.15 hour

### Day 2/Session 1: Entitlements under MGNREGA (1 hour)

The ten entitlements under MGNREGA are discussed below.

#### Entitlement 1: Right to get Job Card

##### Who is eligible?

- Anyone above the age of 18 years
- Residing in a rural area
- Willing to do unskilled work

##### How to get a job card?

- Individuals can orally request or can submit a written application at GP Office

##### Do the wage seekers need to pay fee to get a job card?

- No. It is free of cost.

##### When the job card is not provided within 7 days (Complaint Redressal)

- The wage seeker can approach the GP, Block or District Office with a dated receipt of job card application

### **Entitlement 3: Right to Unemployment Allowance**

#### **When is a wage seeker entitled to an unemployment allowance?**

If demanded employment is not provided within 15 days, the applicant is entitled to an unemployment allowance.

#### **How much unemployment allowance?**

- At least one-fourth of the minimum wage for the first 30 days
- Half of the minimum wage thereafter

#### **Who provides the unemployment allowance if not received?**

The state provides the unemployment allowance

### **Entitlement 4: Right to plan and prepare the shelf of project**

#### **Who plans the works?**

- Gram Sabha plans and prepares the list of work from the permissible works list
- Gram Sabha also prioritises the sequence of execution of work from the list

#### **What is Shelf of Work?**

- Shelf of work is the approved list of available work at GP level
- Before the commencement of the financial year, the shelf of work should be ready for starting of work when demanded

**Entitlement 5: Right to obtain work within the radius of 5 km of the village**

If the work is provided beyond 5 kms, a travel allowance of 10% of the wage needs to be paid.

- **Entitlement 6: Right to Work Facilities**

- **What are worksite facilities?**

- Safe drinking water
- Shade for wage seekers
- First aid box
- Crèche facility
- 5 or more children (below the age of 6 years) accompanying women workers at the worksite should be looked after by a caretaker
- Ex-gratia payment: In case of accidental death or permanent disability at worksite
- Medical treatment: Charges towards medical treatment in the case of personal injury during employment under the scheme
- These facilities must be provided by the implementing agencies.

**Entitlement 7: Right to receive wages within 15 days**

- Workers are entitled to receive daily wages on a weekly basis, and definitely within 15 days from the date on which such work was done
- Payment should be made directly in the bank account or post office account of the wage seeker
- Cash payment is not allowed

### **Entitlement 8: Right to Compensation for delay in wage payment**

- If wages are not paid within 15 days, the worker is entitled for a delayed-payment compensation.
- Compensation for delayed wage-payment = Daily Wage + 0.05% of the unpaid wage per day

### **Entitlement 9: Right to time-bound redressal of grievances**

Grievance Redressal has to be done within 7 days of complaint. The worker will receive a dated acknowledgement of the complaint letter submitted at the GP, Block or District level.

What is the process for registering a complaint?

- Write a complaint and submit it at GP level
- **If not resolved**, the complainant can go to the Block level
- **If not resolved at the block level within 7 days**, the complainant can go the district level
- **If not resolved at the district level within 15 days**, the complaint can be filed with the Ombudsman

### **Entitlement 10: Right to conduct Concurrent Social Audit and Social Audit**

Section 17 (A) gives the right to the citizen to conduct social audit of all works and expenditure incurred under MGNREGA

### **Session 1: Objectives**

- To understand the ten entitlements under MGNREGA
- To understand the process of accessing these entitlements

### **Instruction to the Trainers**

- Explain the ten entitlements and the process of accessing them
- Ask the participants to read the Act to develop an in-depth understanding of the entitlements
- Ask the participants to write the ten entitlements on chart papers and stick it on the classroom wall

### **Expected Outcome**

The participants will understand the ten entitlements of MGNREGA

### **Materials Required**

- Board with markers/chalk
- Handouts on the ten entitlements under MGNREGA
- Give participants a copy of the MGNREG Act, 2005

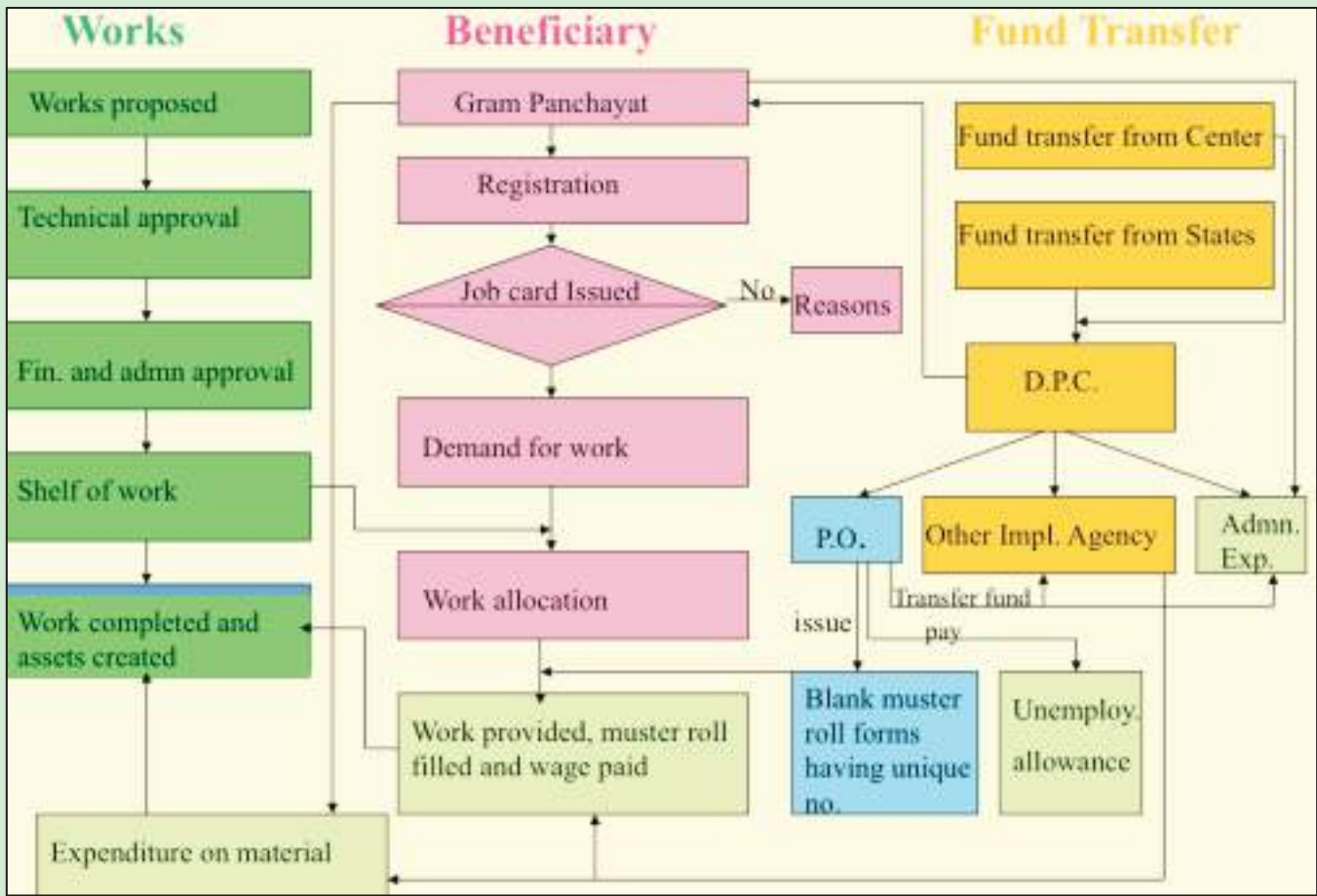
## **Day 2/Session 2: Implementation Structure of MGNREGA**

The Gram Panchayat is the key authority for the planning, identification of work, and for implementing the MGNREGA.

The basic unit of implementation of the MGNREGA is the block.

Key stakeholders: Wage-seekers, Gram Sabha, Gram Panchayat and other Panchayati Raj Institutions, Programme Officer at the Block level, District Programme Coordinator, State Government and the Ministry of Rural Development.

## 1. Work flow of MGNREGA



Key roles of the Gram Panchayat in MGNREGA implementation:

### a. Towards Individuals and Households:

- ✓ Receiving and verifying applications for MGNREGA
- ✓ Registering households
- ✓ Issuing Job-cards
- ✓ Issuing dated receipts for application for work
- ✓ Allotting work within 15 days of application
- ✓ Ensuring that works creating individual assets is prioritised on the lands or homesteads owned by households belonging to the marginalised groups (order of priority mentioned in the MGNREG Act, 2005)

### b. Towards Work:

- ✓ Conducting periodic surveys for assessing demand and quantum of work
- ✓ Identification and planning of work

- ✓ Developing Shelf of Projects
- ✓ Organizing Rozgar Diwas at least once a month
- ✓ Ratification and prioritization of works as decided by the Gram Sabha
- ✓ Executing works that meet the technical standards and measurements
- ✓ Supporting the formation of labour groups

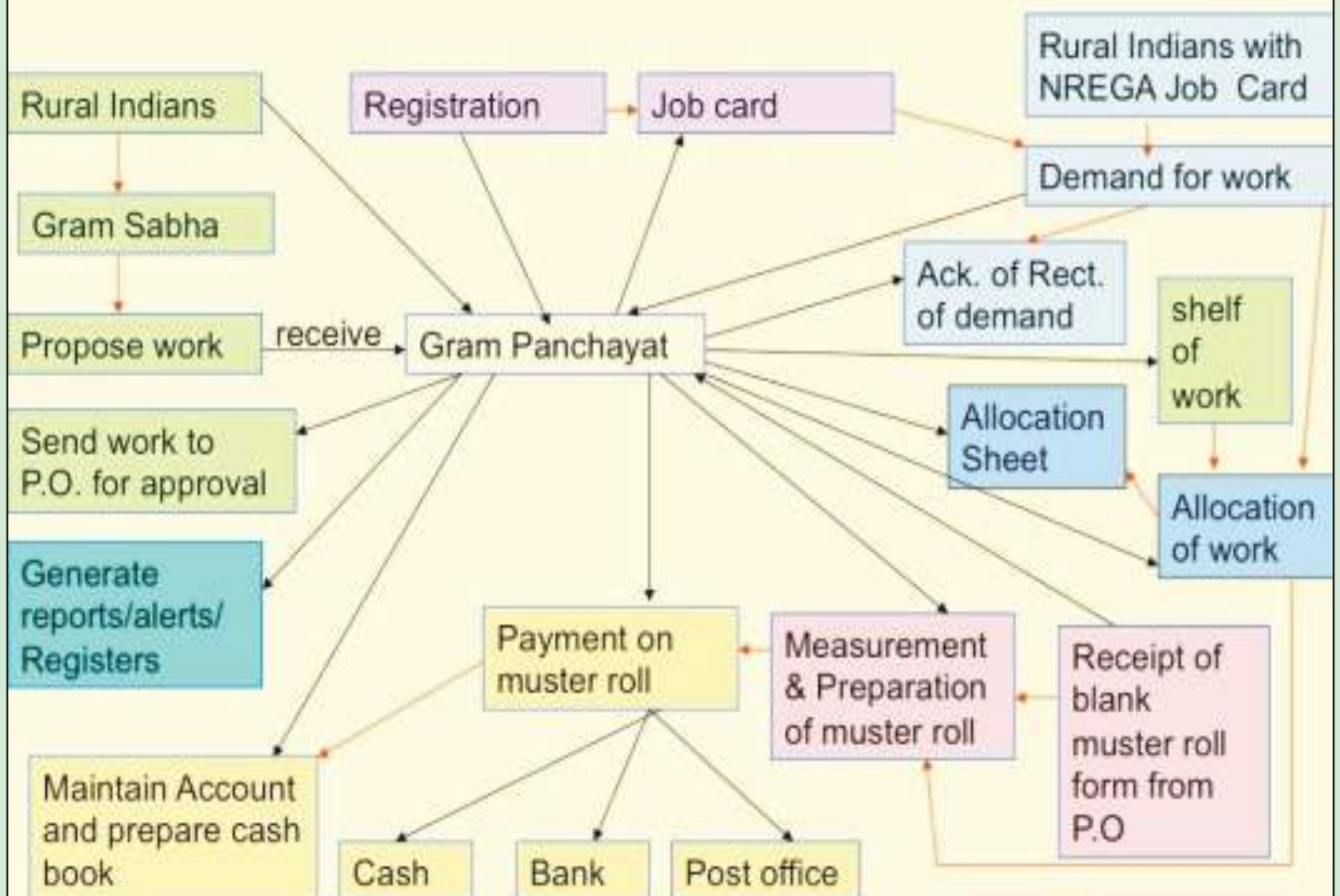
**c. Towards Monitoring and Documentation:**

- ✓ Maintaining records, accounts and providing utilization certificates in proper formats as specified by the central and state governments
- ✓ Preparing annual report containing the facts, figures and achievements
- ✓ Sending monthly reports on complaints received and disposed to the Programme Officer

**d. Towards Social Audit:**

- ✓ Convening the Gram Sabha for planning and social audit
- ✓ Making available all relevant documents for social audit such as:
  - Muster rolls
  - Bills and vouchers
  - Other connected books of accounts and documents
  - Measurement book
  - Copies of sanction orders (both technical and administrative)
- ✓ Proactive disclosures (in the GP office or main public spaces) including names of job-card holders, details of work (completed and ongoing) at worksite, wages paid, quantity and costs of materials along with supplier agencies

## Work Flow at Gram panchayat

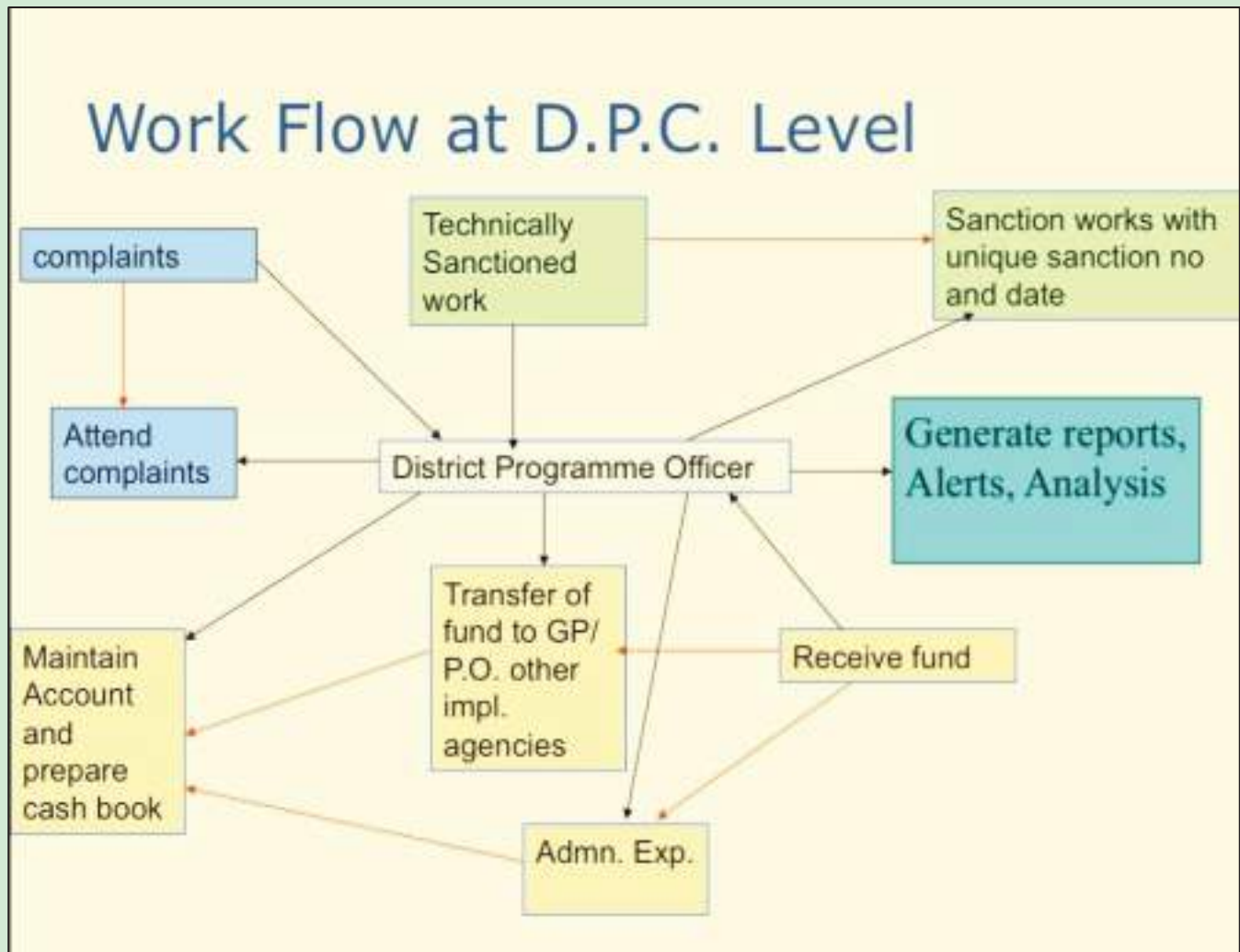


2. Workflow: Gram Panchayat



The District Officer is in-charge of implementation of MGNREA at the district level.

#### 4. Workflow: DPC level



#### Roles and Responsibilities of the Officials

At the Gram Panchayat level, the two key officials are the **Mate** and the **Gram Rozgar Sewak (GRS)**

Major responsibilities of the **Mate**:

- Supervise Worksites
- Update entries in the job cards
- Maintain measurement book at worksite
- Distribute pay slips to workers along with GRS
- Maintain measurement book at the worksite

- Take daily attendance on muster-rolls at the worksite & submit the filled muster rolls to GRS

Major responsibilities of the **Gram Rozgar Sewak (GRS):**

- Oversee the process of registration
- Distribute job-cards
- Provide the receipt against job applications
- Maintain all MGNREGA related registers at the GP level
- Facilitate the Gram Sabha meeting for planning of MGNREGA works
- Facilitate the Social Audit meeting

Major responsibilities of the **Programme Officer (PO):**

- Assist Gram Panchayat in decentralised planning
- Oversee the implementation and monitoring of MGNREGA
- Maintain proper accounts of the resources received, released and utilised

Major responsibilities of the **District Programme Officer(DPC):**

- Accord timely sanction of the shelf of projects
- Ensure that wage-seekers are provided work as per the MGNREG Act, 2005
- Conduct periodic supervision of the works

**Session 2: Objectives**

- To understand the implementation structure of the MGNREGA
- To understand the fund-flow under MGNREGA
- To understand the roles and responsibilities of the key officials within the MGNREGA

**Instruction to the Trainers**

- Explain the implementing structure of MGNREGA in the classroom
- Discuss the roles and responsibilities of the key officials within the MGNREGA implementation structure

### **Expected Outcomes**

- The participants will understand the implementing structure and fund-flow under the MGNREGA
- The participants will understand the roles and responsibilities of the key officials within the MGNREGA

### **Materials Required**

- Boards with markers/chalk
- Handout of the work-flow charts

## Day 2/Session 3: MGNREGA Documents

Below are the key documents of the MGNREGA. In some states, these documents may vary.

### Workers' Documents

- **Job Card:** The Gram Panchayat issues a job card to any household demanding it. The job card is used to make entries each time a job card-holder works at a MGNREGA worksite. The wages paid to the job card-holder for their work are entered along with the number of days worked
- **Bank/PO Pass Book:** Each job cardholder must have a bank/PO account passbook

### Work-file documents

**Gram Sabha Proposal for Proposed Work:** The Gram Sabha register is the mandatory register maintained to document the proceedings of the Gram Sabha. This register includes the names of works approved by the Gram Sabha

**Shelf of Works:** Prioritised and Approved (administrative and technical) list of MGNREGA works that are to be taken up by the Gram Panchayat

**Work Estimate and Technical Sanction:** Each sanctioned work in the Panchayat must have a work estimate. This document gives an approximate cost of the material and labour component that will be used in the work

**Administrative and Financial Sanction:** Every work should receive an administrative sanction from the DPC or the concerned competent authority before it is started

**Drawings, Maps and Site Map Location:** Each work must have a drawing of the asset and the location map (patwari naksha) of the work

**Nominal Muster Rolls (NMRs)/E-Muster Rolls:** The muster roll contains the name and the period of the work. It has other details such as the bank/PO account number, name of the bank/PO, name of the worker's village and the individual's signature

**Material Bills/Vouchers:** These include bills of purchasing any kind of material used for works undertaken

**Photographs:** To be taken before, during, and after the work, and to be attached in the work-file

**Measurement Book (M-Book):** The M-Book is the document where all the measurements and the amount of material used are filled every week. At the end of every work week, the technical assistant should measure the work done and record it in the M-Book.

**Stock Register:** This register has entries of all the stock that has been purchased by the Gram Panchayat in relation to MGNREGA works

**Completion Certificate:** Certification of completion of work is given by the engineer

**Documents  
maintained  
by the GP  
Office**

- Job-Card Application Register: It contains the name of the applicant, date of receipt of application and the details of job-cards issued
- Job-Card Receipt Register: It contains details about Job-Cards received from the Block Office
- Job-Card Issue Register: It contains details about all job-cards issued by the Block to the GPs
- Employment Register: It contains information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker
- Works Register: It contains details of each work such as the serial number, name and address of the implementing agency, date on which the work was started, its cost, location, completion date, expenditure incurred, date on which the completion certificate was issued
- Assets Register: It contains details of the asset, its cost, location, current status, derivable benefits and the details of works of MGNREGA in the GP
- Complaint Register: It contains the date of receipt of the complaint, the details of the complainant, the action taken on the complaint, response of complainant on Action Taken Report (ATR) and the date of final disposal
- Material Procurement Register: Information on details of materials procured
- Cash Book and Ledger: All payments and receipts
- Stock Register: It contains details of all the receipts and issues of the stock items under the MGNREGA
- Monthly Allotment and Utilisation Certificate Watch Register: It contains date-wise information on allotment, expenditure, balance available with the implementing agency and the details regarding submission and pending status of the Utilisation Certificate

## Seven Registers to be mandatorily maintained by Gram Panchayat under MGNREGA

- ✓ **Register 1:** Job card and household application register
- ✓ **Register 2:** Gram Sabha, Social Audit Gram Sabha Meeting Register
- ✓ **Register 3:** Register for demand and allocation of work and payment of wages
- ✓ **Register 4:** Register for list of work and work expenditure details
- ✓ **Register 5:** Fixed Assets Register
- ✓ **Register 6:** Complaint Register
- ✓ **Register 7:** Material Register

### Session 3: Objectives

- To familiarise the participants with important documents under MGNREGA and their utility
- To understand the various documents maintained at the GP, Block and District levels

### Instructions to the Trainers

- Divide the participants into groups
- Provide the copies of sample documents in each group as listed above
- Show the documents
- Explain each document and its utility one after the other

### Expected Outcomes

- Participants will understand the relevance of maintaining documents at various levels

### Materials Required

- Copies of all documents and registers
- Board and markers/chalk

## Day 2/Session 4: Permissible Works (1 Hour 15 mins)

Paragraph 4 (1) of Schedule– I, MGNREGA, defines permissible works. There are four broad categories of work under MGNREGA, as mentioned below:

Category	Project	Works
<b>Category-A</b> Public Work relating to Natural Resources Management	Water Conservation	<ul style="list-style-type: none"> <li>- Underground dykes</li> <li>- Earthen dams</li> <li>- Stop dams</li> <li>- Check dams which help in recharging ground water including drinking water sources</li> </ul>
	Watershed Management Works	<ul style="list-style-type: none"> <li>- Contour Trenches</li> <li>- Terracing</li> <li>- Contour bunds</li> <li>- Stone checks</li> <li>- Gabion structure and spring shed development works are meant for comprehensive treatment of a watershed</li> </ul>
	Micro and Minor Irrigation Works	<ul style="list-style-type: none"> <li>- Improvements to existing channels</li> <li>- Desalting of channel and feeder channels</li> <li>- Renovation and maintenance of irrigation canals and drains</li> </ul>
	Traditional Water Bodies	<ul style="list-style-type: none"> <li>- Desilting of irrigation tanks</li> <li>- Desilting of check dams and other water bodies</li> </ul>
	Afforestation	<ul style="list-style-type: none"> <li>- Tree plantation and horticulture in common lands</li> <li>- Plantations in forest land</li> <li>- Plantation in road margins, canal bunds, tank foreshores and costal belt duly providing right to usufruct to the poor vulnerable households</li> </ul>

	Land Development Works in Common Lands	<ul style="list-style-type: none"> <li>- Contour Trenches</li> <li>- Staggered Trenches</li> <li>- Contour Bunds</li> <li>- Stone Checks</li> <li>- Percolation Tanks</li> <li>- Farm Ponds</li> </ul>
Category B: Individual Assets for Vulnerable Households	Improving Productivity of Land	<ul style="list-style-type: none"> <li>- Land development project</li> <li>- Suitable infrastructure for irrigation including dug wells, farm ponds and other water harvesting structures</li> </ul>
	Improving Livelihood Through	<ul style="list-style-type: none"> <li>- Horticulture plantation in individual lands</li> <li>- Sericulture</li> <li>- Plantation and farm forestry</li> </ul>
	Development of fallow or waste lands	<ul style="list-style-type: none"> <li>- Fallow land developments project in vulnerable community to brought in to cultivation</li> </ul>
	Unskilled wage component in construction of houses	<ul style="list-style-type: none"> <li>- Construction of Pradhan Mantri Awas Yojana (PMAY) houses can be used for unskilled labour work</li> </ul>
	Creating infrastructure for promotion of livestock	<ul style="list-style-type: none"> <li>- Construction of poultry shelter</li> <li>- Construction of goat shelter</li> <li>- Construction of pig-shelter</li> <li>- Construction of cattle-shelter</li> <li>- Construction of cattle fodder troughs</li> </ul>
	Creating instruction for promotion of fisheries	<ul style="list-style-type: none"> <li>- Construction of fish drying yards</li> <li>- Construction of storage facilities</li> <li>- Promotion of fisheries in seasonal water bodies on public land</li> </ul>

Category C: Common Infrastructure for NRLM compliant self-help groups	Work for promoting agriculture productivity	<ul style="list-style-type: none"> <li>- Durable infrastructure required for bio-fertilisers</li> <li>- Construction of <i>pucca</i> storage facilities for agriculture produce-post harvest facilities</li> </ul>
	Common work-shed for livelihood activities of self-help groups	<ul style="list-style-type: none"> <li>- Construction of common collection centres</li> <li>- Construction of common production centres</li> <li>- Construction of SHG production storage sheds</li> </ul>
Category D: Rural Infrastructure	Rural Sanitation	<ul style="list-style-type: none"> <li>- Individual household latrines</li> <li>- School toilets units</li> <li>- <i>Anganwadi</i> toilets (either independently or in convergence with schemes)</li> <li>- Solid and liquid waste management as per prescribed norms</li> </ul>
	Providing all-weather rural road connectivity	<ul style="list-style-type: none"> <li>- Construction of rural road to unconnected village</li> <li>- Construction of link road to connect identified rural production centres to the existing <i>pucca</i> road network.</li> <li>- Construction of <i>pucca</i> internal road or street including side drains and culverts within a village</li> </ul>
	Construction of play fields	<ul style="list-style-type: none"> <li>- Construction of playing fields</li> </ul>

	Works for improving disaster preparedness or restoration of roads or restoration of other essential public infrastructure	<ul style="list-style-type: none"> <li>- Construction of flood control and protection works</li> <li>- Providing drainage in water logged areas</li> <li>- Deeping and repairing of flood channels</li> <li>- Chaur renovation</li> <li>- Construction of storm water drains for coastal protection</li> </ul>
	Construction of buildings	<ul style="list-style-type: none"> <li>- Construction of Gram Panchayat</li> <li>- Construction of building for women self help group's federations</li> <li>- Construction of cyclone shelters</li> <li>- Construction of <i>Anganwadi</i> centres</li> <li>- Construction of village <i>haats</i></li> <li>- Construction of crematoria at the village or block level</li> </ul>

### Priority Households

Works creating individual assets shall be prioritised on land or homestead owned by households belonging to the:

- a) Scheduled Castes
- b) Scheduled Tribes
- c) Nomadic Tribes
- d) De-notified Tribes
- e) Other families below the poverty line
- f) Women-headed households
- g) Physically handicapped-headed households
- h) Beneficiaries of land reforms
- i) Beneficiaries under the Pradhan Mantri Awas Yojana

j) Beneficiaries under the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006

k) After exhausting the eligible beneficiaries in the above categories, then small or marginal farmers as defined in the Agriculture Debt Waiver and Debt Relief Scheme, 2008

### **Non-permissible (negative) works under MGNREGA**

Works which are non-tangible, non measurable and repetitive are not allowed under MGNREGA. These works include:

- Stand alone works such as boulder removal, pebble removal, shrub removal, silt application and others
- Usual agriculture preparations such as plugging, sowing, weed removal, turning the soil, watering, harvesting, pruning and similar operations

### **Session 4: Objectives**

- To understand the four different categories of permissible work under MGNREGA
- To understand non-permissible works

### **Instruction for the Trainers**

- Explain the broad category of works and types of works to the participants
- Show them the pictures of works by using chart papers
- Show the photos of works available at block level

### **Expected Outcome**

- Participants will understand the types of permissible works executed under MGNREGA

### **Materials Required**

- Board with markers/chalk
- Pictures/photos of different works
- Handout: Training Module for Barefoot Technicians titled ‘Permissible Works under MGNREGS’  
(Link to the document:  
[http://rural.nic.in/netrural/rural/sites/downloads/Monitoring/BFT/2.2PermissibleWorks\\_English.pdf](http://rural.nic.in/netrural/rural/sites/downloads/Monitoring/BFT/2.2PermissibleWorks_English.pdf))

### DAY 3: Social Audit Rules and Steps

Session	Topic	Time
1	Social Audit	1.30 hour
2	Audit of Scheme Rules, 2011	45 min
3	Social Audit Formats and Verification of Documents	1 hour
4	Social Audit Format and Door to Door Verification	1 hour
5	Technical Verification of Works	2 hour
6	Evidence Building	1.15 hour

#### Day 3/Session 1: Social Audit (1.5 hours)

##### What is Social Audit?

Social Audit is the examination and assessment of a programme/scheme conducted with the active involvement of people and comparing official records with actual ground realities. Social Audit is a powerful tool for social transformation, community participation and government accountability. Section 17 of the MGNREGA has mandated social audit of all works executed under the MGNREGA.

Social Audit is different from Financial Audit. Financial audits involve inspecting and assessing documents related to financial transactions in an organization to provide a 'true' picture of its profits, losses and financial stability. Social audits focus on the performance of a programme in fulfilling its intended social objectives and ethical vision through consultation with a range of stakeholders including

social programme beneficiaries, community members, government officials and verifying the information obtained with documents and physical evidence. Thus social audits examine and assess the social impact of specific programmes and policies.

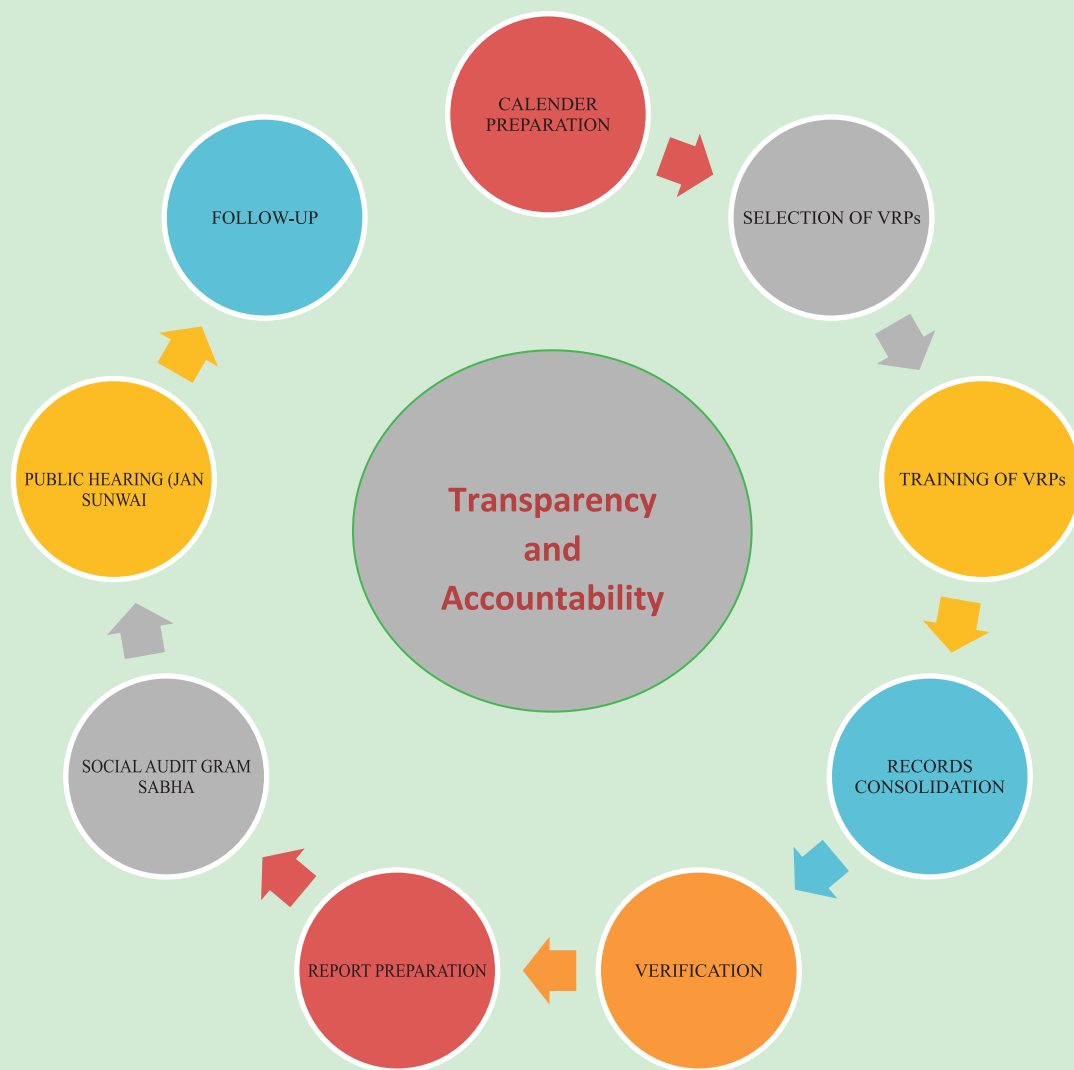
The process of Social Audit combines people's participation and monitoring with the requirements of the audit discipline. It is necessary to promote people's participation in the audit along with support provided by an independent social audit organization that facilitates the process. The Social Audit process is a fact-finding process. The work of the Auditor is to 'investigate' by cross-verifying facts and details in the records from the workers and cross- verifying works at site. The "Auditors" must not view themselves as "Prosecutors".

### **Why Social Audit is beneficial?**

- It informs and educates people about their rights and entitlements
- It provides a collective platform for people to ask queries, express their needs and grievances
- It promotes people's participation in all stages of implementation of programmes
- It brings about transparency and accountability in government schemes
- It strengthens decentralised governance

### **Key Features of Social Audit**

- Fact finding not fault finding
- 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



The aim of each of the step in Social Audit is to create transparency and accountability.

### Steps of Social Audit

1. **Social Audit Calendar:** The SAU prepares the social audit calendar for the Gram Panchayat in the state
2. **Selection of Village Resource Persons (VRPs):** The VRPs are identified by the Social Audit Unit in each state. The VRPs should be drawn from the following groups:
  - a) Members of SHGs (preferably women members)
  - b) Worked under MGNREGA or have family members who have worked under the MGNREGA
  - c) Preferably women or persons belonging to the SC, ST, Notified Tribes, De-Notified Tribes /other marginalised groups

d) Youth from Rural Groups, Nehru Yuva Kendra, Bharat Nirman Volunteers

3. **Training of VRPs:** The identified VRPs will attend the 4-Day training programme as detailed in this (VRP) manual on key aspects of MGNREGA, social accountability and social audit

3. **Consolidation of records:** The Block Office will provide all the required documents and the social audit team will cross check and verify these documents. They will ensure that all the records against the total expenditure are made available.

4. **Verification:** The social audit team will cross verify the records with the beneficiaries and worksite as follows:

a) They will verify the documents received from the Programme Officer and the Gram Panchayat

b) Through door-to-door verification, they will meet all the workers who have worked under MGNREGA during the financial year. They will check if the full wages have been paid to the workers

c) They will visit all the worksites, take the measurements and check the quality of work. They will conduct 100% verification of all the executed work

\*Note: The formats used for verification will be explained in detail in Session 3 that follows this session.

6. **Report Preparation:** The social audit team collates all the findings and evidences from the verification stage and prepares an issue-wise social audit report for the Gram Sabha

5. **Social Audit Gram Sabha:** After the report preparation, the next step in social audit is to conduct a Social Audit Gram Sabha. The social audit team presents the findings from the verification stage to the people in the presence of an independent observer. The implementing agency needs to respond to the issues raised in front of the Gram Sabha

6. **Public Hearing:** The purpose of the public hearing is to ensure that the orders are issued on a public platform and actions are taken on the social audit findings. The officials from the implementing agencies need to be present and respond to the social audit findings, as well as the queries raised by people.

**7. Village Resource Persons** – The Village resource persons serve as the most important link in the chain of the social audit process. They are the ones who perform the role of providing assistance to the community members enabling them to conduct a social audit of their Gram Panchayat.

The following are the key functions of the VRPs during a social audit:

- Verify whether MGNREGA wage seekers received all their rightful entitlements
- Verify whether assets created under MGNREGA were built as per the norms recorded
- Assess who is drawing benefits from the works created under MGNREGA and whether works were created keeping in mind the local development requirements of the GP
- Verify whether processes of implementation of MGNREGA in the GP were as per the provisions of the Act and its guidelines
- Ensure proactive disclosure of all information pertaining to MGNREGA to the residents of the GP in a manner that is easily understandable

Dos and Don'ts of Social Audit:

- ✓ There should be a favourable environment building process before the social audit
- ✓ Awareness and simple (IEC) materials on entitlements should be circulated
- ✓ Be polite to workers and beneficiaries
- ✓ Introduce yourself before starting the interview/ interaction or group discussion
- ✓ 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*
- ✓ Publicly read out the evidence to the beneficiary before taking his/her signature
- ✓ 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 survey and during public meetings
- ✓ Take extra steps to ensure participation of vulnerable groups like SC, ST, NT, DNT, differently abled, single-woman headed households during the process

- ✓ Cover all villages and hamlets i.e. 100% verification needs to be done
- ✓ Maintain a neutral stand by interacting with various groups in the village instead of just the powerful ones (such as the sarpanch, ward members, secretary, gram rozgar sewak, mate and others)
- ✓ As far as possible, try to stay in public buildings
- ✗ Don't force beneficiaries to sign any documents/ testimonials
- ✗ Don't be judgmental
- ✗ Don't misuse other's records (for instance, borrowing a worker's job-card & not returning it)
- ✗ Don't take undue favours (hospitality and transport) from others during the process
- ✗ Avoid taking advantage from people in powerful positions
- ✗ Don't drink alcohol during the process

### **Session1: Objectives**

- To understand the history of social audit
- To understand the need, objectives and key features of social audit
- To understand the steps of social audit of MGNREGA
- To understand the specific role of VRPs in social audit

### **Instructions to the Trainers**

- Explain the steps of social audit
- Explain the role of the VRPs in MGNREGA social audit
- Show the Social Audit Film 'Araria'; hold a discussion

Link to the film: <http://164.100.129.6/netnrega/SocialAudit/guidelines/Document/SA%20Film-Bihar.avi>

### **Expected Outcomes**

- The participants will understand the key features of social audit
- The participants will have clarity about the steps of social audit and their role in the conduct of MGNREGA social audit

## **Materials Required**

- Board and markers/chalk
- Projector/TV for film screening
- Handout on Steps of Social Audit
- Handout on VRP role in the conduct of social audit

## **Day 3/Session 2: Audit of Scheme Rules, 2011 (45 mins)**

The Audit of Scheme Rules, 2011 were prepared by MoRD in consultation with the Comptroller and Auditor General (CAG) of India. These rules are also called the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011. These rules define the process of social audit and responsibilities of the Social Audit Unit (SAU), state government and the field functionaries of MGNREGA, to be followed across the country.

These rules also emphasize the role of the SAU, its pre-requisites, the process of social audit and the responsibilities of designated officials.

### **Social Audit Unit and its Role**

The State Government shall identify an independent organisation as a Social Audit Unit to facilitate the conduct of social audit. SAU shall be responsible for the following:

- Build capacities of Gram Sabhas for conducting social audit
- Identify, train and deploy suitable resource-persons from primary stakeholders to conduct social audit
- Prepare required reporting formats, resource materials, guidelines and manuals
- Create awareness amongst the wage-seekers about their rights and entitlements
- Facilitate verification of records with primary stakeholders and at the worksites
- Host the social audit reports including action taken reports in the public domain

### **Social Audit Pre-requisites**

- The process of social audit shall be independent of any process undertaken by the implementation agency of the scheme
- The implementing agency shall not interfere with the conduct of social audit
- The implementation agency shall make all information/documents available to the SAU at least 15 days prior to the date of commencement of social audit

- The resource person deployed for facilitating social audit in a Panchayat shall not be a resident of the same Panchayat

### **Process of Social Audit (as defined in the Audit of Scheme Rules, 2011)**

- SAU shall prepare an annual calendar of social audit for the state
- SAU shall deploy resource-persons to facilitate the conduct of social audit and verify
  - a) muster rolls
  - b) worksites
  - c) cash book
  - d) bank/PO account statement
  - e) bills and vouchers and any other payment made from the fund of the scheme
- Wage-seekers, workers and the village community will be informed about the Gram Sabha by the resource persons as well as the Programme Officer (PO) to ensure their full participation in it
- The action taken report (ATR) relating to the previous social audit shall be read out at the beginning of each Social Audit Gram Sabha
- Present the social audit findings to the Gram Sabha. The social audit report will include findings of the
  - a) verification exercise with workers and physical verification of the worksite
  - b) utilisation of funds
  - c) fulfilment of rights and entitlements of the wage-seekers and workers
  - d) Transparency and accountability measures
- All elected members of the Panchayat and staff involved in implementing the scheme under the Act shall be present at Gram Sabha. They will respond to queries raised during the Gram Sabha
- District Programme Coordinator shall attend the Gram Sabha or nominate an official as an independent observer
- Social audit reports will be prepared in the local language.

### **Responsibilities of key officials in Social Audit**

- The Programme Officer will ensure that all the required information and records will be made available 15 days prior to the commencement of the social audit
- The state government is responsible to take follow-up action on the findings of the social audit
- The District Programme Coordinator will ensure that the state government takes corrective action on the social audit report

- The State Employment Guarantee Council will monitor the action taken by the State Government and submit the annual report to the State legislature

### **Session 2: Objective**

- To understand the Audit of Scheme Rules, 2011 which details the process of social audit and responsibilities of key officials

### **Instructions to the Trainers**

- Provide a copy of the Audit of Scheme Rules, 2011 to the participants
- Ask participants to go through the handout provided to them
- Explain the brief points of Audit of Scheme Rules, 2011

### **Expected Outcome**

- The participants will learn about the contents of the Audit of Scheme Rules, 2011 and the responsibilities of the key officials

### **Materials Required**

- Board with markers/chalk
- Copies of Audit of Scheme Rules, 2011

## **Day 3/Session 3: Social Audit Format and Verification of Documents (1 hour)**

Social Audit formats have recently been introduced by the Ministry of Rural Development. The formats will be used for extracting information for conducting social audit. The formats are discussed in the present (Format 1, 2A and 2B) and the subsequent session (Format 3 and 4).

**Format 1 is known as the Gram Panchayat Report Card.** It has the following information.

- Total category wise total household registered
- Total job card issued
- The list of work in which expenditure is incurred in the entire GP during audit period
- The list of completed works

**Format 1-** This format helps in knowing the number of villages in the selected GP. It will also give information on how many people have been registered in MGNREGA in the whole GP. There are two entries “Households” and “Persons” (Households - How many households have been registered, Persons – how many persons in total have been registered). The composition of the population of GP in SC/ST and Male/Female

Column 1	Serial Number
Column 2	Name of the villages in the chosen gram panchayat
Column 3	Number of households registered in MGNREGA
Column 4	Number of total persons registered in the village
Column 5	Number of SC households registered in the village
Column 6	Number of SC persons registered in the village
Column 7	Number of ST households registered in MGNREGA
Column 8	Number of ST persons registered in the village
Column 9	This includes number of persons not included in the previous two columns
Column 10	This includes number of persons not included in column 7 and 8
Column 11	This states the number of males registered with MGNREGA in the village
Column 12	This states the number of females registered with MGNREGA in the village

### **Total Jobcards Issued**

<i>Jobcards registered</i>	
Column 1	Serial number
Column 2	Name of the villages in the chosen gram panchayat
Column 3	Number of households with job cards registered in MGNREGA
Column 4	Number of total persons registered with job cards in the village
Column 5	Number of SC households registered with job cards in the village

Column 6	Number of SC persons registered with job cards in the village
Column 7	Number of ST households registered with job cards in the village
Column 8	Number of ST persons registered with job cards in the village
Column 9	This includes number of persons not included in the previous two columns
Column 10	This includes number of persons not included in column 7 and 8
Column 11	This states the number of males registered with job cards of MGNREGA
Column 12	This states the number of females registered with job cards of MGNREGA

### **Format 2A is known as Work Executed (General)**

Format 2A includes the list of the work, its details and the questions for document, door-to-door and worksite verification.

<b>Format 2A</b>	
Column 2	Name of the work with work ID given to differentiate between various works
Column 3	Work Category is the work done with which Line Department
Column 4	Work start date is the date when the work commences
Column 5	Last work date is the last date of the last muster-roll
Column 6	Status reflects whether the work is approved/ongoing/completed
Column 7,8,9,10	Total sanctioned amount by the government for that particular work divided in amount sanctioned for unskilled wages, skilled wages, material and the total amount

Column 11,12,13,14	Total Expenditure on particular works in unskilled wages, skilled wages, material and the total amount spent on the work
Column 15,16,17,18	These columns denote expenditure in unskilled wages, skilled wages, material and the total amount spent during the specific period for which the social audit is conducted
Next Format is part of Format 2A. It includes work names and questions for verification	
Column 1	Serial number
Column 2	Name of the works and their work IDs
Column 3	This question means whether the respective work has been approved by the gram sabha. This can be verified by looking into the gram sabha register if there is mention and consent for the work
Column 4	This question refers to Administrative sanction required for works approved under MGNREGA. This sanction is approval of the particular work from the administration. The Administrative sanction will be found in the workfile. If not found write no
Column 5	This question refers to Technical sanction required for works approved under MGNREGA. The Technical sanction is the approval of engineering section. This sanction will be found in the workfile. If not found write no
Column 6	Each workfile must have pictures of the work executed in pre, during and post. If not found write no
Column 7	To answer this column, the social audit team must visit the worksite to verify location of the work executed. The location of the work should match the location in the Technical and Administrative sanction
Column 8	The work has to be in accordance with the technical estimate, this can be verified by measuring the works (taught in the technical manual section)

Column 9	To verify this question the team would have to visit the individual beneficiary and enquire if they worked on their individual sanctioned work. Further by looking at the muster-rolls of that particular work, laborers from the muster-rolls should be enquired if the individual beneficiary worked on his/her individual work sanctioned
Column 10	This can be verified by visiting the worksite to check for a worksite board
Column 11	This can be verified by asking the laborers from the muster-rolls of the work and people living around the worksite
Column 12	This can be verified by asking the laborers from the muster-rolls of the work and people living around the worksite
Column 13	Verification for this is done by visiting the site to see if the work is completed and also checking for a Completion Certificate in the work file
Column 14	Verification for this is done by visiting the site
Column 15	This can be answered by asking the people living around the worksite and villagers of the village
Column 16	This can be answered by visiting the worksite and checking for Utilisation Certificate in the work file
Column 17	This can be verified by checking the Measurement Book and looking at the values filled in it. Also by visiting the worksite and measuring the work as suggested in the technical manual
Column 18	Also by visiting the worksite and measuring the work as suggested in the technical manual
Column 19	Remarks about any of the columns can be mentioned here but they should be as annexures/attachments to this report

## Format 2B is known as the Work Expenditure- (Wages and Material)

Format 2B is used to verify the documents and workfiles of each work in the GP. It gives us information about each muster roll, person days and wages paid as well as details of bills and vouchers including bill number, bill date, vendor name, quantity of material and total amount. It also gives us information on how much money was spent on each of the components of unskilled wages, skilled wages and materials for each of the work done. The format is divided into three sections: unskilled wages, skilled wages and material expenses.

These formats are official information that must be used for verification of documents, works, workers and wage-seekers. These formats can be extracted from the MGNREGA website.

**Format 2B** – Works Expenditure. (This format is mainly to verify the documents and workfiles in the GP of each work. It gives us information on how much money was spent on each of the components of Unskilled Wages, Skilled Wages and Material for each of the works done. The format is divided into three sections – unskilled wages, skilled wages and material expenses)

*Unskilled wages (verification of Muster-rolls present at the Gram Panchayat with this information)*

Column 1	Name of the work with its work code
Column 2	Serial Number
Column 3	Number of the Muster Roll which was used in doing that particular work
Column 4	Start date and end date of the Muster-Roll
Column 5	Date of payment made for the respective Muster-Roll
Column 6	Number of person days generated on the specific Muster-roll
Column 7	The amount paid as unskilled wages to the people whose name is on the Muster-roll

Column 8	This column has to be filled by verifying the work's name on the respective Muster-roll number given in Column 3
Column 9	This column has to be filled by calculating the number of people and days marked present in Muster-roll. This includes checking the number of "p" (present) marked on the Muster-roll and ensure no 'Absent' marked entries have been calculated as attendance
Column 10	This column is filled by adding the amount paid to each laborer on the muster-roll
Column 11	This column is used for mentioning any irregularity or incorrect information found in verification. Each person mentioned in Muster-roll should have signed against their name. This column can also be used for stating any irregularity found on the muster-roll where there are no signatures of the names mentioned in the muster-rolls or even same writing style signatures. Any other information about the muster-roll verification can be added as attachment to this format
<i>Skilled wages:</i>	
Column 1	Name of the work with its work code
Column 2	Serial Number
Column 3	Number of the Muster Roll which was used in doing that particular work
Column 4	Start date and end date of the Muster-Roll
Column 5	Date of payment made for the respective Muster-Roll
Column 6	Number of person days generated on the specific Muster-roll
Column 7	The amount paid as skilled wages to the people whose name is on the Muster-roll
Column 8	This column has to be filled by verifying the work's name on the respective Muster-roll number given in Column 3

Column 9	This column has to be filled by calculating the number of people and days marked present in Muster-roll. This includes checking the number of “p” (present) marked on the Muster-roll and ensure no ‘Absent’ marked entries have been calculated as attendance
Column 10	This column is filled by adding the amount paid to each laborer on the muster-roll
Column 11	This column is used for mentioning any irregularity or incorrect information found in verification. Each person mentioned in Muster-roll should have signed against their name. This column can also be used for stating any irregularity found on the muster-roll where there are no signatures of the names mentioned in the muster-rolls or even same writing style signatures. Any other information about the muster-roll verification can be added as attachment to this format
<i>Material Expenses</i>	
Column 1	Name of the work with its work code
Column 2	Serial Number
Column 3	This is the vendor’s name/name of the enterprise that has sold the material for NREGA work
Column 4	This is the bill number of the bill from sale of material
Column 5	This is the date of the bill when material was purchased
Column 6	This is the name of the material such as bricks, cement, iron, transportation etc
Column 7	This column gives the per unit price of the material purchased
Column 8	This is the quantity of material purchased.
Column 9	This is the total amount for purchasing that specific material

Column 10	The team should verify here that is the vendor name on the bill correct
Column 11	The team should verify here that the bill date matches the date mentioned on the physical bill
Column 12	The team should verify that does the price and quantity matches the same on physical bill
Column 13	The team should mention here clearly of any irregularity seen on the bills of material purchased. The evidence can be states in a separate attachment with this format

List of documents that need to be available in the work file:

<b>Work File</b>	
Gram Sabha Resolution for Work	✓
Administrative Sanction	✓
Technical Sanction	✓
Work Commencement Order	✓
Muster Roll	✓
Bills and Vouchers	✓
Measurement Book	✓
Work Done Report	✓
Photos of work	✓
Fund Transfer Order (FTO)	✓
Utilization Certificate (UC)	✓

### **Session 3: Objectives**

- To understand the social audit formats 1, 2A and 2B used for verification
- To learn to put together a work file by collating the relevant documents through a group exercise

### **Instructions to the Trainers**

- Provide the copy of Format 1, Format 2A and 2B to the participants
- Explain the pre-existing information mentioned in the format and how to cross verify it with the documents
- The below exercise will help participants to get a hands-on experience of putting together a work file by collating the relevant documents.

### **Group Exercise Instructions**

- a. Divide the participants in groups and give them the work file
- b. Introduce the list of documents which needs to be included in the work file
- c. Demonstrate how to cross verify the documents (in the work file), bills and vouchers, and the muster rolls by using the social audit format
- d. Let them verify whether all the muster rolls, bills and vouchers are provided for the expenditure made for the particular works
- e. Let the participants complete at least 4 to 5 work files in each group
- f. Answer their queries and doubts

### **Expected Outcome**

- The participants will be able to use social audit format for cross verification of documents
- The participants will learn to put together a work file by collating the relevant documents

### **Materials Required**

- Copy of Social Audit Format 1, 2A and 2B
- Work file with all its documents
- Computer and laptop with internet facilities

## Day 3/Session 4: Social Audit Format 3 (door-to-door verification) and Format 4 (SC/ST entitlements) (1 hour)

Format 3 is known as Payment to Workers. It provides information about the workers who work under MGNREGA and the wages paid to them. This format is useful to cross-verify the payments made to the workers. It is used during door-to-door verification with the workers at the field level.

Format 3	
Column 1	Serial Number
Column 2	Name of the work with its work code
Column 4	This gives the unique number of the muster-roll on which the job card holder worked
Column 5 and 6	These are the dates to denote the time period for which the worker worked
Column 7	This gives information about the number of days the job cardholder got work in each work
Column 8	This is the amount of wages paid to the job card holder for working in each work's muster-roll
Column 9	This column has to be filled only after door-to-door verification, by meeting the job cardholders. The verification process will be explained in another module
Column 10	This column is to verify if the jobcard holder was paid the mentioned wages in column 8. If not, the amount should be written in remarks column. This has to be filled only after door-to-door verification. This can be checked by requesting job-card holders to check their bank passbooks. This can also be verified by looking at their job card entries
Column 11	Any irregularity or mismatch found should be stated here or attached as attachments

**Format 4** is known as Entitlements to SC/ST households. It provides information about the rightful entitlements to SC/ST households. This format mainly deals with the work demand for stakeholders in the Schedule 2 of MGNREGA.

<b>Format 4 - Entitlements to SC/ST Household (this format deals with mainly the work demand for stakeholders in Schedule 2 of MGNREGA)</b>	
Column 1	Serial Number
Column 2	Job card number
Column 3	Name of head of household in jobcard
Column 4	Number of days of work provided in the year to a jobcard holder
Column 5	Number of days the jobcard holder demanded work but not given
Column 6	This denotes the number of individual works sanctioned for a particular jobcard holder
Column 7	This has to be filled as per door-to-door verification. The jobcard holder must be asked if they would require work in the coming year. Their work-demand must be mentioned here
Column 8	This must be as per the jobcard holder's preference to work in a particular month
Column 9	This is the specific period when the family would require work, the minimum application of work must have more than 14 days of work demand.
Column 10	Upon verification if there are any jobcard holders that require an individual MGNREGA work to be done, their demand for individual work must be mentioned here.

The social audit team must visit all the MGNREGA workers who have worked during the audit year. The social audit team must verify the following

### **With Format 3**

- Do the workers have job cards with them?
- Cross-check their job card number with the information in Format 3
- Cross-check the bank/ post office account numbers of the workers with the one mentioned in the format against their names
- Are the job card entries updated with the correct information?
- Whether the days they have worked and wages earned match with the information given in the format?
- Whether they have received the wages for the work done by them under MGNREGA?
- Do the workers have any grievances? If yes, it must be recorded
- Ask if they require work in the coming year. The workers' demand for work must be recorded

### **With Format 4**

- Ask whether SC/ST household have demanded work and check if they received
- Check if any individual work was sanctioned to them and whether they have received it or not
- Note and record their grievances related to the MGNREGA

*Note and record any difficulties faced by marginalised groups such as SC, ST, NT, DNT and other households in getting work under MGNREGA*

*The Social Audit Team must take the signature of the household on Format 3 and 4 against their name after the completion of the verification.*

### **Session 4: Objectives**

- To understand the Format 3 and 4
- To learn the process of verification with workers by using Format 3 and 4

### Instructions to the Trainers

- Provide copies of Format 3 and 4 to the participants
- Ask them to go through the formats
- Explain the pre-existing information mentioned in the formats and the process of conducting the verification with the workers at the field level

### Expected Outcomes

- The participant will understand how to use Formats 3 and 4
- They will be able to conduct the verifications using formats 3 and 4, and register the demand of workers

### Materials Required

- Board with markers/chalk
- Copies of Format 3 and 4

## Day 3/Session 5: Technical Verification of Works (2 hours)

Technical verification is a part of the physical verification of the worksite. The social audit team measures the worksite and verifies its reliability. Technical verification involves measurement of length, width, height and depth of the physical work. As per the Audit of Scheme Rules, 2011, it is mandatory to verify the worksite, assess the quantity and quality of work with reference to the records.

The Social Audit resource person must visit all the MGNREGA works and verify the following:

Points for Verification of Work	
Whether the work was approved by the Gram Sabha?	✓
Whether the work has been done as per the technical specifications?	✓
Whether the work is feasible to that particular location?	✓
Whether the work was done in the place mentioned in the administrative sanction?	✓

Whether the work dimensions recorded in the MB match the measurements at the worksite?	✓
Whether the material procured for the said work as per the records was actually received and used for the work?	✓
Whether the specified outcome has been attained?	✓
Whether the work was approved by the Gram Sabha?	✓
Whether the work carried out is executed in the assigned land and for the same beneficiary as per the records?	✓
Are works on individual lands as per the provisions of Section 5 of the Schedule?	✓
Is the created asset under MGNREGA useful for the village community, especially for the marginalised groups?	✓
Whether the priority groups as listed under the MGNREGA are adhered to for creating individual assets on their lands or homesteads?	✓
Whether worksite board is available at worksite?	✓

*Ensure the presence of farmers, beneficiaries, wage seekers, others in the village, Field Assistant, Mate and Technical Assistant during the work site verifications.*

### **Session 5: Objectives**

- To understand the technical verification of work and its relevance for social audit
- To learn the process of measurement of work
- To understand the Measurement Book

### **Instructions to the Trainer**

- Explain the importance of technical measurement of work
- Tell the participants that technical verification of works is mandated in the Audit of Scheme Rules, 2011
- Explain the 'Points of Verification of Work' as listed above

- Explain how to read and understand the MB
- Select a few locally executed works and explain the measurement formulae for calculating the volume of work by showing the picture or drawing the sketches on the board
- Explain what data they need to fill in the social audit format
- Explain the measurement sheet and its usefulness as evidence

### **Expected Outcome**

- The participants will be able to undertake technical measurement of the work by using a measurement sheet

### **Materials Required**

- Sample MB
- Measurement tape
- Social Audit Format 2A and 2B
- Board with markers/chalk
- Chart paper and sketch pens
- Measurement Sheets

## **Day 3/Session 6: Evidence Building (45 mins)**

Audit evidence is necessary to support the ground realities of programme implementation status as collated by the auditors and for the social audit report. The collected evidence is cumulative in nature and is primarily obtained from the verification process during the social audit. Evidence provided by social auditors is produced in front of the Gram Sabha, used in the public hearing and the court of law. Based on this evidence, action may be taken against parties responsible for malpractices in social programmes. Hence building credible evidence is critical to successful social audits.

Social audit findings, conclusions and recommendations must be based on evidence. Thus it is crucial that the evidence carefully collected. The evidence should be relevant and sufficient to support the auditor's judgment and conclusions.

## Types of Evidence Required during the Social Audit

- Physical– photos, videos, maps, charts, pictures and presentations
- Oral Evidence– interactions and responses gathered during door-to-door verification are considered oral evidence
- Documentary– documents like muster-rolls, bills and vouchers, technical and administrative sanctions etc. are considered documentary evidence
- Analytical– This kind of evidence is drawn from various reports that are available. It could mean collating data from various sources and identifying trends and patterns

## Evidence Collection: Dos and Don'ts

- Evidence should be written or captured by the social audit team only
- Collect evidence directly from the concerned person rather than the third party. However sometimes, cross-checking with the third-party is necessary to confirm the facts
- Collect testimony in writing and make sure to record all relevant details including dates, names of people, job-card numbers, place of residence, name of the worksite, work ID and signature or thumb impression on written evidences
- Make sure that people understand what they are signing and must do that voluntarily. If they are illiterate, ask local people (outside your team) to read aloud before any one signs. Take the supportive signature from others on the same
- The team should not force the people to give any evidence if they are not comfortable and feel unsafe
- Try to make spot photocopies of any useful evidences. For example- bank/ PO passbook, *kaccha* records, muster roll, bill and vouchers etc.
- Do not take video-recording of individuals without their permission
- Do not misuse people's testimony for any other purpose except social audit
- Do not take or prepare testimony without cross-checking with the relevant official records

## **Objectives of Day3/Session6**

- To understand the concept and types of evidence needed for the social audit process
- To learn how to collect different types of evidence through an exercise

### **Instructions to the Trainer**

- Explain the importance of evidence collection in the social audit process
- Show them the samples of evidence collected during social audit
- Explain how to record peoples' grievances on paper
- Emphasise the Dos and Donts during the collection of evidence

### **Instructions for Group Exercise**

- a) Divide the participants into groups and provide them paper and pens
  - b) Ask the participants to write a worker's testimony on various issues/grievances
  - c) The trainer will check the testimonies written by them and give feedback to the group
- Provide them a sample copy of the written evidence on various issues under MGNREGA

### **Expected Outcomes**

- The participants will understand the concept and importance of evidence in social audit
- The participants will learn the dos and donts of evidence building
- The participants will be able to write a testimony of workers and wage-seekers and the issues faced by them

### **Materials Required**

- Sample copies of evidence
- Board with markers/chalk
- Paper and pens



Social Audit Public Hearing

## DAY 4: Social Audit Gram Sabha and Community Mobilisation

Session	Topic	Time
1	Social Audit Gram Sabha	1.5 hour
2	Non-Negotiable Principles of Social Audit	45 min
3	Community Mobilisation	2 hour
4	Report Writing	45 min
5	Consolidation of records	2 hour
6	Queries and Feedback	30 min

### Day 4/Session 1: Social Audit Gram Sabha (1.5 hours)

After the 73rd Amendment to the Indian Constitution, the Gram Sabha became one of the most important platforms for strengthening peoples' participation in development programmes, decentralised planning and for activating grassroots democracy.

#### Gram Sabha: Composition

- All the adults (above 18 years) of the village are members of the Gram Sabha
- One Gram Sabha per revenue village or Panchayats as per the state specific Panchayati Raj Act
- Gram Sabha is chaired by GP Pradhan/Sarpanch/any senior member of the village
- Quorum (general and women) as per the State act
- It is mandatory to conduct a Gram Sabha once every 3 months

The Social Audit Gram Sabha is a special forum and not included in the 6 mandatory Gram Sabhas.

After the completion of the primary verification, the next step in the social audit process is the Social Audit Gram Sabha. The Social Audit Gram Sabha is mandated in the MGNREGA itself under Section 17 of the MGNREG Act. Social Audit Gram Sabha is the primary forum for wage seekers to raise their voices, make demands and validate the findings of social audit.

#### **Notification of the Social Audit Gram Sabha**

- Date of the Social Audit Gram Sabha should be communicated to the people in advance. This can be done during door-to-door verifications
- The date of the Social Audit Gram Sabha must be displayed on the notice board of the GP office. Additionally, posters about the Social Audit Gram Sabha should be posted in public spaces
- Making announcements around the village using a microphone or by other mediums to publicise the Social Audit Gram Sabha

#### **Venue and Participation: Social Audit Gram Sabha**

- The Social Audit Gram Sabha needs to take place in a neutral place which is accessible to all the people in the village (with a special emphasis on the workers and members from marginalised groups)
- The forum should be open to all the interested people, elected representatives, media-persons, civil society organisations (CSOs), implementation officials from the Line department, GP, Block and District
- The Social Audit Gram Sabha should not be presided by the Sarpanch of the GP, as he/she is part of the implementing agency
- The Social Audit Gram Sabha should be presided by a non-political person, who is widely respected, and can be decided through consensus on the day of Social Audit Gram Sabha by the Gram Sabha itself
- The district administration must identify and depute an independent observer. The independent observer must be a government officer
- The district administration has to ensure that there is a microphone and a banner so that the proceedings are clearly audible to all those attending it.
- Video recording of the Social Audit Gram Sabha should also be done.

## **Broad Steps of the Social Audit Gram Sabha**

- Introducing of the team and a brief description of the process conducted by them in the social audit
- Selecting of a chairperson by the Gram Sabha
- Introducing of MGNREGA, its objectives, features, and rights and entitlements of workers
- Introducing the concept of social audit and its importance
- Reading out the report of the previous social audit and action taken on grievances
- Reading out the list of works executed in the village and the report card of the Gram Sabha
- Issue-wise presentation of the social audit findings by the team. A copy of the report should be given to the independent observer to note down his/her decision
- For each issue raised, the supporting evidence needs to be produced before the Gram Sabha
- The implementing agency needs to respond to the issues raised before the Gram Sabha
- The independent observer is responsible for giving his remarks on the each finding of the social audit after listening to the versions of
  - a) Social Audit team
  - b) Wage seekers and workers
  - c) Implementing agencies
  - d) Gram Sabha
- Remarks and comments recorded by the independent observers should be read out at the end of the Gram Sabha
- VRPs to facilitate the workers to submit their grievances, register their demands for work and ensure that they get a dated receipt for the same
- Vote of thanks
- A copy of the Gram Sabha report to be submitted to the GP Office.

***There needs to be a separate counter to register the workers' demand for work on the day of the Social Audit Gram Sabha.***

***The Social Audit Team should ensure that the proceedings of the Social Audit Gram Sabha are recorded with the signatures of the members of the Gram Sabha.***

## **Dos and Don'ts for the Social Audit Gram Sabha and Public Hearing**

- ✓ Open, public, easily accessible and neutral space should be used for conducting the Gram Sabha
- ✓ Uniform seating arrangement for workers, PRIs and officers (all carpets/*daris* or all chairs)
- ✓ Record attendance at the beginning of the meeting

- ✓ Develop a seating protocol between the panel and implementing agencies, workers and the social audit team
- ✓ The Social Audit team and the facilitators should independently convey information of the time and date of the Gram Sabha
- ✓ Do one round of announcements on the morning of the Social Audit Gram Sabha
- ✓ A list of testimonies should be prepared beforehand, and workers/wage-seekers should be motivated to testify. Efforts should be made to build their confidence to speak out publicly
- ✓ Ensure everyone gets a chance to speak, not just the most vocal ones sitting in front
- ✓ Make sure there is no proxy attendance being given by one person
- ✓ Ensure that there is no digression of topics on any other issues
- ✓ Microphones should be given to only the social audit team for facilitating the discussion and reading out the report
- ✓ Try and resolve as many issues as possible at the Social Audit Gram Sabha. Concrete decisions should be made instead of mere suggestions
- ✓ Approach should be one of reform. The positive aspects should come first, then the discrepancies. It should be ended on a positive note, motivating people to look for the way forward
- ✓ Slogans and songs should be used to ease tension and create an enabling environment or to get people back to the focus
- ✓ On-the-spot grievances, demand and job-card registration desks to be put up
- ✓ If a person goes back on their testimony, do not argue or refute– recognise and appreciate this and resolve it quickly, and then move onto the next issue
- ✓ Keep valid supporting documents and evidence at hand for ready reference
- ✓ Keep the Social Audit Gram Sabha short so that people stay attentive
- ✓ Be sensitive to other non-MGNREGA grievances. Accept petitions and record issues, however do not let these take over the agenda. Let these issues be taken up at the end of the session, if time permits
  
- ✗ Don't make broad statements/ generalisations about corruption and misappropriation
- ✗ Don't make character judgments about any officials
- ✗ Do not be confrontational and negatively portray the social audit process
- ✗ Do not let any official appointed from the district speak on other issues for too long
- ✗ Do not rely solely on the Panchayat to inform the people about the Gram Sabha
- ✗ Don't lose your temper, do not get disturbed or lose focus. Be patient
- ✗ Never ask whether the person has attended a Gram Sabha before. Ask the number of Gram Sabhas that were held in recent times
- ✗ Don't use an accusatory approach

- ✗ Don't let people hijack the meeting or the issue. Take them aside or tell them they will get a chance to express their opinions later during the day
- ✗ Don't give false hopes to people or mislead them. The Social Audit team should focus on the timelines for redressal

### **Session 1: Objectives**

- To build an understanding about the Gram Sabha and its need in the social audit process
- To understand the dos and don'ts of a Social Audit Gram Sabha

### **Instructions to the Trainers**

- Explain the broader concept of the Gram Sabha
- Emphasise the special nature and need of the Social Audit Gram Sabha
- Explain the features and broad steps of the Social Audit Gram Sabha
- Discuss the dos and don'ts of Social Audit

### **Expected Outcomes**

- The participants will be able to differentiate between a Gram Sabha and Social Audit Gram Sabha
- The participants will understand the process of conducting a Social Audit Gram Sabha, along with its dos and don'ts

### **Materials Required**

- Board with markers/chalk

## **Day 4/Session 2: Non-negotiable principles of the conduct of Social Audit (45 mins)**

Non-Negotiable Principles of Social Audit:

- The authenticity of the social audit process must be maintained under all circumstances. It should not be politicized
- The roles and responsibilities of the Government/Administration and the social audit teams must be clearly delineated and each should respect the pace of the other
- No official or political pressure should be brought on to a social audit process
- Irrespective of which institution or organisation the person conducting the social audit might belong

to, he or she is just a social auditor during the process. He/She shall not bring his/her personal or organisation's agenda into the social audit process

- All records pertaining to the works that are to be audited must be available with the social audit team before the process begins
- A social auditor must be an impartial observer of facts. There is no space for personal opinions or likes and dislikes during the social audit process or at the time of writing the report. Only hard facts should be reported
- The shortcomings in the implementation of the scheme at the village should be reported on an as-is basis with proof. Social audit reports must necessarily contain proofs on issues being mentioned
- All the aspects of the scheme must be closely examined during the social audit process
- One cannot jump to conclusions and form generalisations on the basis of talking to just a few persons. The issues must be discussed with all the wage seekers and the beneficiaries of the scheme before a decision is taken
- There can be no space for any discrimination in the social audit process based on gender, caste, religion, class or occupation.

### **Session 2: Objective**

- To understand the non-negotiable principles of social audit

### **Instruction to the Trainers**

- Explain the non-negotiable principles of social audit

### **Expected Outcome**

- The participants will learn the non-negotiable principles of social audit

### **Materials Required**

- Board with markers/chalk

## **Day 4/Session 3: Community Mobilisation (2 hours)**

Community mobilisation for the Gram Sabha/Public Hearing (*Jan Sunwai*) is an integral part of the social audit process.

Community is a group of people living in the same place and/or having a particular characteristic in common. Communities can be based on their caste, religion, language, territory, common culture, principles, norms and practices, or common concerns. The most vulnerable groups in the village come

from the lower castes, classes and other groups facing marginalisation and exclusion. Those who have seen or experienced oppressive domination in their own lives understand the complexity of the situation.

Mobilisation is the process of convincing, and gathering people around a particular issue or sets of issues. Once people are mobilised, they can be organised for further action.

In rural India, mobilising marginalised communities is a challenge due to:

- a) the caste-based hierarchical society
- b) class-based domination of certain sections of people by others in the village
- c) the ways in which power is exercised by these sections to further their own interests.
- d) gendered power-relations

In social audit of the MGNREGA, we focus on the community of wage-seekers, workers and beneficiaries that receive entitlements through the MGNREGA. Through the social audit process, the social audit team mobilises people when they discuss their issues with them. They inform the people about their entitlements and the social audit process. These people can then be organised towards participating in the Social Audit Gram Sabha and the public hearing. This instance where such marginalised groups get a platform to raise questions and challenge the status-quo is an empowering experience. Hence, the Social Audit Gram Sabha should be imagined not just as a public meeting held to share findings of a social audit report. Rather, it should be thought of as an exercise in providing a conducive environment within which the oppressed and powerless get a platform to assert their voice, demand their rights, and articulate their concerns.

In most Gram Sabhas, SC, ST, NT, DNT and marginalised groups do not get the space to represent their issues due to the socio-cultural and political domination of some other groups. Hence we need to understand the socio-political dynamics of the village when we mobilise the community. The real challenge before social auditors is to mobilise the historically oppressed communities that have historically been prevented from accessing their human rights. Since the programmes and policies are focused on them, it is important to strengthen this platform and build their confidence to stand up for their rights. Social Audit is not just a fault-finding tool, it is a powerful means for empowerment, wherein the social auditor plays a vital role.

Social auditors can use various tools and strategies to mobilise communities such as:

- **Group discussion:** Informing people about MGNREGA through group discussion
- **Door-to-door verification:** informing people about their rights and entitlements during door-to-door verification

- **Ward Sabha:** Social auditors can organise a ward Sabha and discuss about MGNREGA and create awareness about their rights and entitlements
- A **rally** of school children with MGNREGA *posters and slogans*
- **Street play** (*Nukkad Natak*)
- **Puppet show**
- **Cultural programme**
- **Folk songs and musical instruments**
- **Involvement and Participation of Local Groups:** Brief about MGNREGA and social audit to local groups including SHGs (with special emphasis on women SHG members), Bharat Nirman Volunteers, Motivators, Youth and Sports Clubs, Cultural Groups and involve them in the social audit process
- **Screening documentaries** on village development, empowerment of workers and women, MGNREGA, RTI, Social Audit

*The focus of tools and strategies of community mobilisation needs to be on inclusion of the poor and socially excluded.*

### **Session 3: Objectives**

- To understand the concept of community mobilisation
- To imagine the Social Audit Gram Sabha as a community mobilisation exercise
- To understand the tools and strategies of community mobilisation
- To understand the strategies of inclusion of poor and socially excluded

### **Instructions to the Trainers**

- Instructions for the Group Exercise
- Take the participants outside the class
- Divide the participants into 5 groups
- Select one volunteer from each group
- Get 100 small marbles and put those marbles in a small circle
- Provide the selected 5 volunteers
- Ask the 5 volunteers to stand in one line at a distance of 5 feet, 7 feet, 9 feet, 11 feet and 13 feet away from main circle

- Provide the striker of different sizes starting with the bigger (at 5 feet) to small strikers to the five volunteers
- The smallest one for the volunteer standing at 13 feet
- Ask the other participants to observe the game carefully and note down their observations
- Ask the volunteer with the big striker to hit the circle of marbles from 5 feet distance. Tell them that they can take away whatever marbles they are able to get out from the circle
- Ask the second volunteer to hit the circle of marbles from a distance of 7 feet from the circle. Similarly, the third volunteer to hit it from 9 feet and the fourth one from 11 feet distance. Ask them to collect the marbles out of the circle
- Ask the last volunteer with the smallest striker to hit the circle from a distance of 13 feet. If there are any marbles remaining, the last volunteer can hit and take away whatever comes out of the circle
- Ask the groups to count the collected marbles by them
- After the first round, keep again the 100 marbles in the same small circle
- The groups can change the volunteer in each round but cannot change the striker and the distance from the main circle
- Repeat the whole process (2-3 rounds)
- After completing 2-3 rounds, take the participants back to the classroom
- First ask the volunteers how they feel about the opportunity given to them with different sizes of strikers and distances
- Next, ask the other participants to share their observations
- Explain to them how resources have been distributed in the hands of various groups of population in the village. Those who have access to more resources or enjoy a historically privileged position, in turn have stronger capacities and more opportunities. These are because they belong to a particular caste, class, religion, education and gender. In the context of village, the land-owning communities constitute a powerful group.
- Now relate the meaning of the game with caste, power and class in the context of the village. Ask them why the first volunteer standing 5 feet from the main circle and with the biggest striker, was able to get the maximum number of marbles. So on, ask another volunteer what factors helped/aided or inhibited them in getting the marbles. Ask why the volunteer standing at 13 feet could get the least number of marbles.
- Ask them what does the big striker and their position in terms of closeness to the circle represent in the context of their village? Ask them which groups are able to get more opportunities and access to resources in their village? Children from which groups have more access to education, youth from which groups are able to get jobs, which group are able to get the most benefits from the welfare programmes, who comprise the poorest, and to which group do they belong in context of their village hierarchy

- Clarify their doubts about the game and its linkage to the village realities and the socio-economic and political lives of different groups living in the village.
- Now bring the discussion to the role of social auditors. Discuss their role in helping the most marginalised groups in mobilising them and making them stand up for their rights
- Summarise the discussion by asking participants what they have learnt from this game
- After this exercise, explain them the concept of community mobilisation
- Help the participants understand who constitute the most marginalised groups in the village
- Discuss the various tools and strategies that the social auditors can use to mobilise communities and enable them to voice out their issues

### **Expected Outcomes**

- Participants will gain a deeper understanding of how social stratification through caste, religion, class, education and gender determine the access to resources
- They will get sensitised towards the deprivation of the poor and marginalised groups
- Participants will become aware about the strategies and tools for community mobilisation

### **Materials Required**

- Marbles
- Strikers
- Board with marker/coloured chalks
- Chart papers and sketch pens

## **Day 4/Session4: Social Audit Unit (45 mins)**

According to the MGNREGA, every State needs to set up a Social Audit Unit (SAU) which will be independent from the agency that is implementing MGNREGA in the State. The SAU can be registered as a Society under the Societies Registration Act, 1860. The SAU must be headed by a full-time Director who should have worked in the social sector for the rights of the people for at least 15 years.

The key persons in the SAU include:

- a) SAU Director
- b) Social Development Specialist/Consultant
- c) State Resource Persons and thematic experts

- d) District Resource Persons (DRPs)
- e) Block Resource Persons (BRPs)
- f) Village Resource Persons (VRPs)

Social Auditors include personnel involved in the conduct as well as in the facilitation of social audit. Social Audit resource-persons (RPs) who facilitate the process of social audit are identified and positioned by the Social Audit Unit. They may be State Resource Persons (SRPs), District Resource Persons (DRPs), Block Resource Persons (BRPs) and Village Resource Persons (VRPs).

The SAU shall be responsible for:

- Ensuring that a social audit is conducted in every Gram Panchayat twice a year
- Ensure that social audits are conducted as per the Audit of Scheme Rules, 2011
- Prepare a calendar at the beginning of the year which will lay out the sequence in which social audits will be conducted across all Gram Panchayats of the State, while ensuring that every Gram Panchayat is audited twice a year
- Develop guidelines which will regulate all the activities undertaken by the SAU, such as recruitment, conduct of social audit, capacity building and training, and financing
- Build partnerships with civil society organisations and academics to strengthen social audits
- Build mechanisms to review the quality of social audits being conducted across the State

## **Roles and Responsibilities of the SAU Officials**

### **Social Audit Director**

- To be answerable to the Governing board of the SAU
- To manage the day-to-day functioning of the SAU
- Ensure that all policy level decisions related to the SAU are implemented
- Ensure that social audits undertaken by the SAU are in compliance with the Audit of Scheme Rules, 2011 and the state Social Audit Calendar
- Anchor all interactions and communication with all the line departments where social audit is undertaken

### **Social Audit Specialist/Consultant**

- Advise and assist director in the day-to-day functioning of the SAU and in policy decisions
- To liaison with CSOs in the State to ensure effective partnerships between SAU and CSOs
- To bring in grassroots experience in the design and development of social audit manuals, rules, guidelines and training modules
- Guide and design the training process for conducting social audits
- To evaluate the social audit process and the guide the resource-person for effective implementation of social audit

### **District Resource Persons**

- Participate in drawing up the schedule of social audits
- Responsible for identification and training of VRPs
- Mobilising wage-seekers and create awareness on programmes
- Present the social audit report in the public hearing without any dilution
- Submit the final social audit report to the administration as well as SAU

### **Village Resource Persons (VRPs)**

VRPs serve as the most important link in the chain of the social audit process. They are the ones who perform the extremely significant role of providing assistance, support and handholding to the community members so that the latter can conduct a social audit of their Gram Panchayat.

The following are the key functions of the VRPs during a social audit:

- Verify whether MGNREGA wage-seekers receive all their rightful entitlements
- Verify whether assets created under MGNREGA were built as per the norms recorded
- Assess who is drawing benefits from the works created under MGNREGA and whether works were created keeping in mind the local development requirements of the GP
- Verify whether processes of implementation of MGNREGA in the GP were as per the provisions of the Act and its guidelines
- Ensure proactive disclosure of all information pertaining to MGNREGA to the residents of the GP in a manner that is easily understandable

#### **Session 4: Objectives**

- To understand the working of the SAU
- To understand the roles and responsibilities of the SAU officials

#### **Instructions to the Trainers**

- Explain the need and functioning of SAU
- Explain the roles and responsibilities of the SAU officials

#### **Expected Outcome**

- The participants will learn about the functioning, the roles and responsibilities of SAU

#### **Materials Required**

- Board with markers/chalk
- Handouts on Social Audit Unit
- Handouts on the roles and responsibilities of the SAU officials

### **Day 4/Session5: Consolidation of Records (1.5 hours)**

As we are nearing the completion of our four-day training programme, this session will emphasise the record consolidation exercise (This has already been done for a shorter duration in Day 2/Session 3 on Social Audit Format and Verification of Documents). The participants will learn how to do consolidation of records, which will give a clear picture of the total documents furnished by the block office against total expenditure.

#### **Session 5: Objective**

- To understand the cross verification of records by using social audit formats

#### **Instructions to the Trainers**

- Provide the copy of Format 2A and 2B to the participants which was used in Day 2/Session 3 on Social Audit Format and Verification of Documents
- Explain the pre-existing information mentioned in the format and how to cross-verify it with the documents

### **- Group Exercise Instructions**

- a) Divide the participants in groups and give them the work file (Maintain the groups as per their assigned GPs)
- b) Repeat the list of documents which need to be included in the work file
- c) Demonstrate how to cross-verify the documents, bills and vouchers, muster rolls by using the social audit format
- d) Let them verify whether all the muster rolls, bills and vouchers are provided for expenditure made in that particular work
- e) Let the participants complete verification of all the available work files
- f) Answer the queries and doubts of participants in each group
- g) Ask them to prepare the final list of documents which are essential but not provided by the Block Office

### **Expected Outcome**

- The participants will be able to use the social audit format for cross verification of documents

### **Materials Required**

- Copy of Social Audit Format 2A and 2B
- Work file with all its documents

## **Day 4/Session 6 (1 Hour) Queries and Feedback**

The purpose of this session is to consolidate the learnings of the four-day training programme. The trainer could ask four participants to volunteer and summarise the lessons from each day. Following this, the participants could ask for clarification of doubts and raise queries, if any. Participants could also speak about the sessions they found most relevant and those that they need further inputs in future capacity-building workshops. They could give feedback about the course content, the pedagogy, the group exercises and the utility of the entire training programme in their role as VRPs.

### **Session 6: Objectives**

- To clear the doubts of the participants regarding MGNREGA, RTI, social audit, other relevant queries
- To get feedback about the training
- To encourage the participants to conduct ethical social audit

### **Instructions to the Trainer**

- Ask the participants to volunteer to summarise the four-day training
- Give feedback and encourage the volunteers
- Ask participants to feel free to clarify any doubts
- Ask participants to share their views on the training, in terms of its content, pedagogy and its utility in the role as VRPs

### **Expected Outcome**

- The participants will be able to link the contents of the training to their work in the field as VRPs
- The participants will realise their role in enhancing social accountability efforts through social audit



**A Farm Pond Digging in Progress in Kottavalasa in Vizainagram District in Andhra Pradesh. The Day's Rain Water Is Deposited In The Farm Pond Created Under Mgnrega**



**Check Dam Construction Under Mgnrega in Village Nichala Bandh, Block Amirgarh, District Banaskantha, Gujarat**



**Planning of Shelf of Works for Mgnrega in Anantpuram,  
Andhra Pradesh**



**Social Audit Gram Sabha at Gram Panchayat Kachar, District Betul,  
Madhya Pradesh**





**Planning meeting for Shelf of Works under MGNREGA at the Gram Panchayat level**



**Check Dam built under MGNREGS, Village Dadpaju, Block Khajuri Pada, District Kandhamal, Odisha**



**Ministry of Rural Development**  
Government of India  
Krishi Bhawan, New Delhi