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- At least one worker from BPL family who has completed 100 days in the MGNREGA in the last year.

Male members will be at least 10th standard pass and female members will at least be 5th standard pass;

Preference will be given to workers and members of the Vigilance and Monitoring Committees (who will not be directly or indirectly related with any persons with implementation roles in the MGNREGS – Gram Sarpanch, Gram Sevak (or Secretary), Gram Rozgar Sevak, Field Assistant, Employment Guarantee Scheme Mate, Senior Technical Assistant, Junior Technical Assistant, Junior Engineer, Assistant Engineer).

- v) To facilitate the conduct of Social Audit, the Social Audit Facilitators shall be responsible for the requisition of all necessary information and records from the Gram Panchayat in advance. It shall be the responsibility of the Programme Officer to ensure that all the required information and records are properly collated in the requisite formats and provided, along with photocopies of all related records, to the Social Audit Facilitators at least 15 days in advance of the scheduled date of meeting of the Social Audit Forum.
- vi) The Social Audit Facilitators shall disseminate information and help/assist the members of the Gram Sabha in verifying records and financial expenditure ; examine the delivery of entitlements, critically evaluating the quality of works and services of the programme staff and discuss the priorities reflected in choices made. For this purpose, the Social Audit Facilitators will also obtain oral and written testimonies, as considered appropriate. They will also conduct necessary onsite inspections. The Social Audit Facilitators shall prepare a report of their observations with particular regard to any contravention of the Act and other rules.
- xiv) shall take cognizance of
- vii) This process will culminate in the Social Audit Forum, where the Social Audit Facilitators will read out their reports of findings in public. This Forum shall not be chaired by any one who is involved in the implementation of MGNREGA, including the Gram Panchayat Sarpanch (President etc.) as the Gram Panchayat is the main implementing agency. All public representatives and staff involved in implementing MGNREGA shall be present at this Forum to respond to queries. This Forum will provide a platform to all villagers to seek and obtain further information and responses from the Social Audit Facilitators, public representatives and officials.
- xvi)
- xvii)
- viii) The Social Audit Forum shall be an open and inclusive forum to encourage broad based public participation. Any individual or association of individuals shall be allowed to participate, testify and place their observations on record. However, they will have no voting rights
- xviii)

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- ix) DPC shall nominate a district level official to attend the SA Forum meeting. This officer will be responsible for immediate redressal of grievances during the course of meeting and ensuring that the Forum takes place in true democratic spirit in an atmosphere where everyone can speak and testify without fear. This officer will be responsible for filing a report with the DPC as per the prescribed format.
- x) The Social Audit Report consisting of the minutes of the Social Audit Forum, the resolution(s) passed, written and oral remarks, observations of the Social Audit Facilitators, and any other submissions made, shall be forwarded to the District Programme Coordinator, Programme Officer, concerned implementing Department(s) and Directorate of Social Audit by the Social Audit Facilitators within one week of the Forum for necessary action.
- xi) Every contravention of the Act mentioned in the Social Audit Report shall be treated as complaint under section 23 of the Act.
- xii) The concerned Department/Authority shall take appropriate follow-up action including disposal of complaints within 7 days of receiving the Social Audit Report. In case of any Fund defalcation/misappropriation, the concerned controlling authority shall initiate requisite criminal proceedings and recovery proceedings against the concerned person/authority. Where the concerned authority is a Panchayati Raj Institution, the DPC/ PO shall be responsible for initiating these actions.
- xiii) The Directorate of Social Audit shall ensure that the concerned Department/Authority takes appropriate action to meet the stipulation mentioned under section 23 of the Act.
- xiv) While certifying accounts/records of the MGNREGS, the Government auditor shall take cognizance of any complaint regarding financial irregularities or misappropriations, raised through a Social Audit before certifying the accounts.
- xv) The Social Audit Directorate shall be responsible for immediately making available all findings and action taken to the public, by hosting it on the website and through other means of communication.
- xvi) The action taken report relating to the previous Social Audit shall be read out at the beginning of the meeting of each Social Audit Forum.
- xvii) All Action Taken Reports shall be filed by the concerned authority within a month of convening of the Social Audit to the Social Audit Directorate.
- xviii) The state governments shall frame detailed rules for carrying out social audit effectively and in a transparent manner.