

M-11015/03/2020-RE-III(371554)
Government of India
Ministry of Rural Development
Department of Rural Development

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New Delhi
Date: 15th July, 2020

To

The Director,
Social Audit Units of
All States/UTs

Subject: - Guidelines to conduct concurrent social audit by Social Audit Units under Mahatma Gandhi NREGA during Covid-19 pandemic - regarding

Sir/Madam,

I am directed to forward herewith a copy of the Guidelines to conduct concurrent social audit by Social Audit Units under Mahatma Gandhi NREGA during Covid-19 pandemic for information and appropriate action.

Yours faithfully,



(S.N. Mishra)

Under Secretary to the Govt. of India

Tel:23782560

Copy to: Addl. Chief Secretary/Principal Secretary/Secretary/Commissioner (In charge of Mahatma Gandhi NREGA) of all States/UTs.

Copy for information to:

1. PPS to Secretary(RD)
2. PPS to Joint Secretary(RE)
3. PA to Director(DJ)

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SOCIAL AUDIT

**Guidelines to Concurrent Social Audit Under Mahatma
Gandhi NREGA during Covid-19 Pandemic**

2020-21

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1. Social Audit in Mahatma Gandhi National Rural Employment Guarantee Act, 2005

Mahatma Gandhi NREG Act gives the Gram Sabha the right to Social Audit of all works and expenditures. This includes facilitation of the social audit through independent Social Audit Units (SAUs), complete access to all records - online and offline, and pro-active disclosure through wall writings.

Section 17 of the Mahatma Gandhi NREGA, 2005 mandates the Gram Sabha to conduct Social Audits of works undertaken under the Scheme. Section 17 of the Act envisages that:

"(1) The Gram Sabha shall monitor the execution of works within the Gram Panchayat.

(2) The Gram Sabha shall conduct regular social audits of all the projects under the Scheme taken up within the Gram Panchayat.

(3) The Gram Panchayat shall make available all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected book of account and papers to the Gram Sabha for the purpose of conducting Social Audit."

1.1 Current Scenario

The current Covid-19 pandemic situation has affected conduction of social audits at field level. In order to curb the spread of the virus and efficient implementation of Mahatma Gandhi NREGS, Secretary, Department Rural Development has written a letter vide DO No. J-1160/4/2019-RE-VI(366816) dated 15th April 2020 to all States and UTs(Annexure-I). The letter clearly mentions the strict implementation of social distancing norms and wearing of

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face mask/protective face cover while carrying out Mahatma Gandhi NREGS works.

2. Concurrent Social Audit

2.1 Paragraph 25(b) of the Schedule I of the Mahatma Gandhi NREG Act, 2020 envisages that *concurrent social audit shall be done for all works every month. For this purpose, Programme Officer shall made available free of cost, details of works done, and expenditure made during the past one month to the Bharat Nirman Volunteers, village social auditors, self-help groups, youth organizations and such other village level organizations for verification and report deviations, if any.*

Considering the present pandemic scenario, Social Audit Unit (SAU) is directed to conduct Concurrent Social Audit under Mahatma Gandhi NREGS.

2.1 Steps to be followed by the SAUs while carrying out Concurrent Social Audit under Mahatma Gandhi NREGS:

1. Concurrent social audit may be done for all works every month by the Social Audit Unit.
2. The SAU should prepare the calendar for conducting concurrent audits and submit the same to this Ministry. A copy of the calendar shall be circulated to all the District Programme Coordinators for making necessary arrangements for the social audit.
3. For the purpose of conducting concurrent audits, Resource Person from Social Audit Unit (SAU) will inspect all records of works done and expenditure made in the Gram Panchayat on a fixed day of the week. Copies of records, where needed, will be provided by the Programme Officer.

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4. The concurrent audit may confine to adjoining villages.
 5. Resource Person from SAU may visit each active worksite. Resource Person will be paid as per the norms during the concurrent audit.
 6. The Resource Person from SAU shall conduct a concurrent social audit of all active works of the Gram Panchayat and will monitor whether due norms are being complied with at the worksite in terms of processes, and records to be maintained.
 7. The Resource Person will also monitor whether worker entitlements are being provided as per the Act.
 8. The Resource Person from SAU shall sign its report and submit the same to the Programme Officer.

2.3 Protocols to be strictly adhered to while carrying out Concurrent Social Audit:

1. Social distancing norms prescribed by the Ministry of Health & Family Welfare (MoH&FW), Government of India while conducting concurrent audits and engaging with the community.
2. **While conducting Concurrent Social Audit, the guidelines, Advisory as issued by various concerned departments/ Authority related to safety amid COVID-19 pandemic must be followed in letter and spirit.**
3. **The advisory/direction issued by Ministry of Panchayati Raj, Government of India or State Panchayati Raj Department for any activity in a panchayat must be adhered.**
4. Concurrent social audit activities should be conducted as per the rules and regulations issued by the respective State Governments. **Under no**

circumstances should the audits violate the rules set by the States for pandemic situation.

7.3 Reporting

SAUs should report the findings of the concurrent social audit in similar way as they report in regular social audits.
