

Madhya Pradesh Social Audit Rules, 2013

MADHYA PRADESH

India

Madhya Pradesh Social Audit Rules, 2013

Rule MADHYA-PRADESH-SOCIAL-AUDIT-RULES-2013 of 2013

- Published on 9 August 2013
- Commenced on 9 August 2013
- [This is the version of this document from 9 August 2013.]
- [Note: The original publication document is not available and this content could not be verified.]

Madhya Pradesh Social Audit Rules, 2013 Last Updated 7th February, 2020 In exercise of the powers conferred by sub-section (1) and clause (i) of sub-section (2) of section 32 read with sub-section (2) of section 24 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (No. 42 of 2005), the State Government, hereby, makes the following rules for Social Audit of a scheme in the State of Madhya Pradesh under the aforesaid Act, which was previously published in the Madhya Pradesh Gazette, Part-4, dated 9th August, 2013 as required by sub-section (1) of section 32 of the said Act, namely :-

1. Short title and Commencement.

(1) These rules may be called the Madhya Pradesh Social Audit Rules, 2013. (2) They shall come into force from the date of their publication in the Official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires.-(a)"Act" means the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (No. 42 of 2005);(b)"Director" means the Chief Executive Officer of the Madhya Pradesh State Samajik Sampariksha Samiti;(c)"Government" means the Government of Madhya Pradesh;(d)"Gram Sampariksha Samiti" means the group of people nominated by the Gram Sabha to conduct Social Audit;(e)"Nominated Officer" means an Officer nominated to represent the District Programme Coordinator / Collector, social audit Gram Sabha;(f)"Primary Stakeholder" means the wage seekers and their families who have worked under the Employment Guarantee Scheme and residents of the village where the Employment Guarantee Scheme works are being carried out;(g)"Resource Person" means the person identified by the Samiti for State, District, Block and Gram Panchayat level to facilitate the Social Audit process;(h)"Samiti" means the Madhya Pradesh State Samajik Sampariksha Samiti;(i)"Social Audit Gram Sabha" means the special Gram Sabha to be held at least once in every six months for this purpose;(j)"Social Audit of a Scheme" means auditing of a Scheme by the primary stakeholders of the Scheme. In context of

the Mahatma Gandhi National Rural Employment Guarantee Scheme, Madhya Pradesh, Social Audit shall include verification of works, facts on ground vis-a-vis official records, taking into account the recorded or oral evidence, which is aided and facilitated by civil Society Organisations and / or Government; (k) "Village Social Animator" means preferably the members from the labourer's families or from the community who shall be identified by the resource persons, trained in Social Audit process and who shall facilitated the social audit and present the findings in the Social Audit Gram Sabha with the help of Gram Sampariksha Samiti.

3. Social Audit to be part of audit of Schemes.

(1) The State Government shall facilitate conduct of social audit of the works taken up under the Act in every Gram Panchayat at least once in every six months in a manner prescribed under these rules. (2) A summary of findings of such social audits conducted during a financial year shall be submitted by the State Government to the Comptroller and Auditor General of India.

4. Social Audit facilitation.

(1) To facilitate the conduct of social audit by Gram Sabhas, an independent Samiti has been registered by the State Government under the Act. (2) The Samiti shall be responsible for the following - (a) build capacities of Gram Sabhas for conducting social audit and towards this purpose identify, train and deploy suitable resource persons at village, block, district and State level, drawing from primary stakeholders and other civil Society Organisations having knowledge and experience of working for the rights of the people; (b) prepare social audit report formats, resource material, guidelines and manuals for the social audit process; (c) create awareness amongst the labourers about their rights and entitlements under the Act; (d) help of Gram Sampariksha Samiti, to facilitate verification of records with primary stakeholders and work sites; (e) facilitate smooth conduct of Social audit Gram Sabhas for reading out and finalising decisions after due discussions; (f) hosting of Social audit reports including action taken reports in the public domain.

5. Social audit pre-requisites.

(1) The Social Audit shall be a process independent of any process under- taken by the implementing agency of the Scheme. (2) The implementing agency shall not interfere with the conduct of social audit but shall be obligated to provide necessary support. (3) Notwithstanding anything contained in sub-rule (2), the implementing agency of the Scheme shall provide requisite information or documents to the Programme Officer for making it available to the Samiti at least fifteen days prior to the date of commencement of the social audit. (4) The resource persons deployed for facilitating social audit in a Gram Panchayat shall not be residents of the same Gram Panchayat.

6. Process of Conducting Social Audit.

(1) The Samiti shall, at beginning of the year, frame an annual calendar to conduct at least one social audit, in each Gram Panchayat, in every six months and a copy of the calendar shall be sent to all the

District Programme Coordinators for making necessary arrangements. The social audit will be carried out in a staggered manner all over the State.(2)For facilitating conduct of Social Audit by Gram Sabha, the resource persons deployed by the Samiti along with primary stakeholders shall verify,-(a)the muster rolls, entry and payments made in the specified time period, by contacting the wage seekers whose names are entered in such muster rolls;(b)the work site and assess the quantity with reference to records and also quality of work done;(c)the cash book, statement of bank and other financial records to verify the correctness and reliability of financial reporting;(d)the invoices, bills, vouchers or other related records used for procurement of materials to testify such procurement was as per the estimate, as per procedure laid down and was economical; and(e)any other payment made by the implementing agency from the funds of the Scheme.(3)The labourers and the village community shall be informed about the Gram Sabha conducting social audit by the resource persons as well as the Programme Officer to ensure full participation.(4)To conduct Social Audit process, a Gram Sabha shall be convened to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability, fulfilment of the rights and entitlements of labourers and proper utilisation of funds, which shall be presided over by a senior village person who shall not be a part of either Gram Panchayat or any implementing agency.(5)All elected members of Gram Panchayats and staff involved in implementing the Schemes under the Act (including the staff of the Non-Governmental Organisations, the Self Help Groups, and Disbursing Agencies) shall be present at the Gram Sabha and respond to queries.(6)The Gram Sabha shall provide a platform to all villagers to seek and obtain further information and responses from all the agencies involved in the implementation. It shall also provide a platform and relevant documents to any person who has any contribution to make and relevant information to present.(7)The District Programme Coordinator shall attend the Gram Sabha meeting or nominate an official of appropriate level for smooth conduct of the Gram Sabha meeting.(8)The Social Audit reports shall be prepared in local language by the Samiti and displayed on the notice board of the Gram Panchayat.(9)The action taken report relating to the previous social audit shall be read out at the beginning of the meeting of each Social Audit Gram Sabha, and video recording of whole proceeding shall also be made.

7. Obligation of certain persons in relation to social audit.

(1)The Programme Officer shall ensure that all the required information and records of all implementing agencies such as, Job card register, employment register, work register, shelf of project, Gram Sabha Resolution, copies of the sanctions (Administrative or Technical or Financial), work estimates, Naksha-Khasra, Work Commencement Order, muster-roll issued and receipt register, muster-rolls wage payment acquaintance and order, Material-Bills and vouchers (for each work), measurement book (for every work), asset register, exit protocol register, cash book, pass book, cheque book register, action taken report on previous social audits, grievance or complaints register, any other documents that the Samiti requires to conduct the social audit process are properly collated in the requisite formats and shall be provided along with photocopies, to the Samiti for facilitating conduct of social audit at least fifteen days in advance of the Scheduled date of meeting of the Gram Sabha for conducting social audit.(2)The information referred to in sub-rule (1) shall be publically available at the same time and photocopies shall be available at nominal cost.(3)Every District Programme Coordinator or any official on his behalf shall, -(a)ensure that all

records for conduct of social audit are furnished to the Samiti by implementing agencies through the Programme Officer;(b)ensure that public hearing and corrective action is taken on the social audit report;(c)ensure that, the complete action regarding the decision of Gram Sabha has been taken within 30 days;(d)take steps to recover the amount embezzled or improperly utilized and issue receipts or acknowledgement for amount so recovered;(e)pay wages found to be misappropriated, within seven days of the recovery of such amount to the wage seekers;(f)maintain a separate account for the amount recovered during Social Audit Process;(g)in case of failure to pay wages on time, pay wages with compensation within one month and imposed penalty on the person responsible for delay payment;(h)ensure that the appropriate action (including initiating criminal and civil proceedings or termination of services) is initiated against individual or class of individual or persons who misutilized or embezzled the amount meant for the Scheme under the Act.(4)The State Government shall be responsible for follow up action on the findings of the social audit.(5)The State Employment Guarantee Council shall monitor the action taken by the State Government and incorporate the action taken report in the annual report to be laid before the State Legislature by the State Government.(6)The costs of establishing the Samiti and conducting social audit shall be meet as per the instructions issued by Central Government in this regard.