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Government of India
Ministry of Rural Development
Department of Rural Development
Rural Housing Division

Krishi Bhawan, New Delhi
Dated: 1st July 2019

To

The Additional Chief Secretary/Principal Secretary/Secretary,
Department of Rural Development &PR,
of all States/UTs dealing with PMAY(G)

Subject : Request inputs/suggestions on draft Social Audit Guidelines of PMAY-G – reg.

Madam/Sir,

I am directed to forward herewith, draft Social Audit Guidelines for PMAY-G prepared in consultation with NIRD&PR, Hyderabad for your perusal. In this regard, you are requested to provide your valuable inputs/suggestions for incorporation in the draft Guidelines, latest by 20th July 2019. After receipt of inputs from the States/UTs, the Guidelines shall be finalized after soliciting approval of the Competent Authority. The inputs may be e-mailed at gaya.prasad@nic.in, pmu.ruralhousing@gmail.com and at ashish.shinde86@gov.in

Yours faithfully,

Encl: As above

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SOCIAL AUDIT GUIDELINES

Pradhan Mantri Awaas Yojana - Gramin

DEPARTMENT OF RURAL DEVELOPMENT
MINISTRY OF RURAL DEVELOPMENT

2019

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List of Abbreviations

S. No.	Abbreviation	Full Form
1	ATR	Action Taken Report
2	BRP	Block Resource Person
3	C&AG	Comptroller and Audit General of India
4	IAP	Integrated Action Plan
5	IAY	Indira Awaas Yojana
6	IEC	Information, Education and Communication
7	LPG	Liquefied Petroleum Gas
8	MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
9	MIS	Management Information System
10	MoRD	Ministry of Rural Development
11	NLM	National Level Monitors
12	NRLM	National Rural Livelihood Mission
13	PMAY-G	Pradhan Mantri Awaas Yojana – Gramin
14	PMU	Programme Management Unit
15	PMUY	Pradhan Mantri Ujjwala Yojana
16	PRI	Panchayati Raj Institutions
17	PWL	Permanent Waitlist
18	RTI	Right to Information
19	SAU	Social Audit Unit
20	SBM-G	Swachh Bharat Mission - Gramin
21	SC	Scheduled Caste
22	SECC	Socio Economic and Caste Census
23	SHG	Self Help Groups
24	ST	Scheduled Tribe
25	VRP	Village resource Persons

Definitions

1) **"Beneficiary"**, means the household whose name is in the Permanent Wait List of PMAY-G.

2) **"Implementing Officials"**, means the officials of Rural Development Department of the State, District, Block and Gram Panchayat who are involved in the process of sanctioning houses to the beneficiaries of the scheme.

3) **"Public Hearing"**, is a formal meeting conducted by the SAUs, which provides a platform to the public to express their support or opposition to the issues which have been highlighted during the field verification process.

4) **"Permanent Wait List"**, means the priority list of beneficiaries identified based on the SECC 2011 data and verified by the Gram Sabha..

5) **"Social audit"** means the process in which people collectively monitor and evaluate the planning and implementation of a program and scheme.

6) **"Social Audit Gram Sabha"**, is a collective platform which is provided to the public to know their entitlements and express their grievances.

7) **"Social Audit Unit"**, is an independent organization at the state level which co-ordinates and facilitates the process of conducting social audit in a state

8) **"Special audit"** are audits by senior team members of the Social Audit Unit to be conducted in certain circumstances such as when social audit process in a Gram Panchayat / Gram Sabha is disrupted or prevented from happening.

9) **"State Resource Person"**, mainly assist the Director SAU in day to day functioning of the SAU and guide and design the training plan for social audit.

10) **"District Resource Person"**, basically provide awareness and information regarding PMAY-G to Panchayat officials, ensure completion of wall paintings and identify and train Village Resource Persons (VRPs) to help carry out social audits.

11) **"Block Resource Person"**, acts as supervisory officials for the VRPs and oversee the conduct of social audit process at the Village level

12) **"Village Resource Person"**, carry out actual conduct of social audit in the Gram Panchayat along with primary stakeholders.

13) **"Test audit"** are audits which are conducted to ensure that social audits are done as per specified processes and to ensure that the Code of Conduct and non-negotiables of the social audit process have been followed.

1. Background

1.1. Pradhan Mantri Awaas Yojana – Gramin (PMAY-G)

The erstwhile rural housing scheme "Indira Awaas Yojana (IAY)" has been restructured into Pradhan Mantri Awaas Yojana-Gramin (PMAY-G). PMAY-G is a flagship scheme of Ministry of Rural Development which aims at "Housing for All" in the rural areas by 2022. PMAY-G was rolled out with effect from 1st April, 2016 with an immediate objective of constructing one crore pucca houses, with basic amenities, in first phase staring from 2016-17 to 2018-19. In the second phase of PMAY-G, commenced from 2019-20, the Government has a target of construction of another 1.95 crore PMAY-G houses, by 2022.

The guidelines for rural housing under PMAY-G have been framed to address the gaps identified in the erstwhile IAY. A robust monitoring mechanism has been adopted to monitor the performance under PMAY-G which includes capturing progress using workflow enabled transactional data in AwaasSoft, geo-tagging of various levels of house construction, dashboards for evidence based monitoring etc. Under the restructured scheme, physical monitoring mechanisms at various levels have also been adopted which are conceptualized with an objective to perform prudential assessment of the scheme. This includes inspection by central and state government officials, central teams, Area Officers and National Level Monitors (NLM), monitoring committee such as DISHA, community participation based monitoring i.e. Social Audit, and Programme Management Unit (PMU) at different levels of administration.

1.2. Major Governance Reforms under PMAY-G

- **Unit Assistance**: The unit assistance has been increased from Rs. 70,000 to Rs. 1,20,000 in plains and from Rs. 75,000 to Rs. 1,30,000 in Himalayan states, difficult areas and IAP districts

- **Size of the House:** The minimum size of the house has been increased from 20 square meters to 25 square meters including a dedicated area for hygienic cooking.

- **Institutional Finance:** The beneficiaries are facilitated to avail loan up to Rs. 70,000 over and above the amount of unit assistance, from financial institutions.

- **Convergence with other schemes:** PMAY-G has been converged with Swachh Bharat Mission - Gramin (SBM-G), MGNREGS or any other dedicated source of funding for construction of toilets where the beneficiary gets Rs. 12,000. The beneficiary is entitled to 90/95 person days of unskilled labour from MGNREGS. Convergence initiatives for piped drinking water, electricity connection under Saubhagya, LPG connection under Pradhan Mantri Ujjwala Yojana (PMUY), solar initiatives etc. are also being undertaken.

- **Selection of beneficiaries through Socio Economic and Caste Census (SECC) 2011:** The beneficiaries under PMAY-G are identified on the basis of housing deprivation parameters in the SECC 2011 data and the list of beneficiaries is validated by the Gram Sabha. This is done to ensure that the assistance is provided to the genuine and needy people.

- **Training of rural masons and use of local materials:** In order to ensure good quality of house construction, Rural Mason Training and certification programs have been launched pan-India to train rural masons with the locally available material.

- **Housing Typologies:** The beneficiaries are provided with a bouquet of options of house designs with disaster resilience features according to local conditions, using appropriate technology suitable to their region.

- **Evidence based Monitoring through MIS-AwaasSoft and AwaasApp:** The implementation of the program is being monitored through end to end e-governance model with the help of AwaasSoft and AwaasApp.

- **Direct Benefit Transfer:** The financial assistance to the beneficiaries is provided directly to their bank account registered in AwaasSoft MIS.

1.3. Need for Social Audit

Pradhan Mantri Awaas Yojana – Gramin is a centrally sponsored flagship scheme of Government of India that is dedicated towards "Housing for All" by the year 2022. In addition to tracking the progress of the scheme through a robust MIS i.e. AwaasSoft, it is important to also independently monitor the implementation of the scheme in the field; this will bring to light field level challenges which might not be visible otherwise. This will help in taking corrective measures. It is widely recognized that social audit is a powerful tool to ensure the participation of people in the monitoring of the scheme and this leads to improved implementation.

2. Social Audit of PMAY-G

2.1. Definition of Social Audit

"Social Audit" means the process in which people collectively monitor and evaluate the planning and implementation of a programme or scheme.

2.2. Objective of Social Audit

The basic objective of social audit is mentioned in Section 9.6.2 of Framework for Implementation of PMAY-G

"The basic objective of social audit is to ensure achievement of public accountability in PMAY-G implementation. The process combines people's participation and monitoring with the requirements of the audit discipline. It is a fact finding process and not a fault finding process."

Other objectives of Social Audit in PMAY-G include:

- Dissemination of information and spreading awareness to the beneficiaries regarding their rights and entitlements under the scheme

- To promote community based participatory monitoring system

- To enhance effectiveness of the rural housing scheme

- To facilitate a collaborative platform where the beneficiaries and other stakeholders can express their needs and grievances

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- To strengthen the scheme by reducing leakages in the implementation process

- Capacity building of primary stakeholders involved in the implementation of the scheme

- To make the grievance redressal system of the scheme more responsive and efficient

2.3. Scope of Social Audit

Based on the Framework for Implementation of PMAY-G and MGNREGA Social Audit Rules 2011, Social Audit Guidelines 2015 and Auditing Standards for Social Audit 2016 issued by the Ministry, the scope of social audit shall include the following:

2.3.1. Assessing whether sufficient awareness on the scheme has been generated.

2.3.2. Looking at whether people's voices were heard in the implementation of the scheme

2.3.3. Examining whether specified processes relating to preparation of permanent wait list from SECC data, beneficiary selection, house sanction, fund disbursal, updation of data in AwaasSoft, maintenance of documents and registers, technical support, loan support, and convergence have been followed

2.3.4. Verification of data uploaded in AwaasSoft with data captured by Social Audit resource persons

2.3.5. Verification of state specific support provided to the beneficiaries

2.3.6. Detection of inclusion and exclusion errors

2.3.7. Compliance on transparency and accountability

   a. Whether data relating to implementation is accessible to the public

   b. Whether there have been any instances of corruption

   c. Measures taken to avoid malpractices and corruption

d. Functioning of Grievance redressal mechanism

e. Examination of utilization of funds provided for construction of houses

2.4. Periodicity and Coverage

Social Audit shall be conducted once a year in every panchayat. The scope of Social Audit for a particular year shall include verification of all beneficiaries under PMAY-G. This will include both - beneficiaries who have completed construction of their house and beneficiaries whose house is under construction. This would help in addressing the problems faced by beneficiaries during the construction. In the initial audit, all PMAY-G houses since the inception of PMAY-G to be covered. However for subsequent audits, the audit period shall be 12 months prior to the month when the audit takes place For example, if audit is taken up in August 2020, the audit period shall be June 2019 to July 2020.

3. Social Audit Process

3.1. Introductory Meeting

To ensure that the social audit process happens in a smooth manner, the Social Audit team should have an introductory meeting with implementation officials, field functionaries, Panchayati Raj representatives, Self-Help groups and other community service organisations. During this meeting, a common understanding about roles and responsibilities of different stakeholders and the social audit process is arrived at.

In case, all panchayats in a block or district are to be taken up in a short period of time, then a kick-off meeting at the appropriate level should be held to ensure that the social audit process is undertaken smoothly.

3.2. Field Work

The social audit team comprising of Block Resource Persons and Village Resource Persons shall undertake the following activities:

3.2.1. **Awareness Generation:** Create awareness among people about the scheme, beneficiary selection process, implementation guidelines and grievance redressal process.

3.2.2. **Pro-active disclosure of information:** There should be mandatory pro-active disclosure of all records and information that are made available to the SAU Resource Persons, to the residents of the Gram Panchayat. This can be done during the household visits, during focus group discussions and in the Gram Sabha.

3.2.3. **Verification of wall writings:** Check the correctness of wall paintings done by the implementation agencies.

3.2.4. **Verification of existing beneficiaries:** The team will verify whether the information recorded in the MIS and other documents such as the beneficiary name, house location, construction status, amount disbursed is true. A beneficiary questionnaire to facilitate the verification exercise is given in the **Annexure II: Beneficiary Questionnaire**.

3.2.5. **Group Discussion:** Discuss the implementation process with the community in small groups, inclusion and exclusion errors, identify best practices, common problems and specific grievances that people have.

3.2.6. **Examine the selection process:** The team shall go through the SECC List, Generated Priority List and Permanent Wait List and see whether these lists were created as per the specified processes. The list of people in the Permanent Wait List may be read out in the villages. The resource persons should visit all the people in the Permanent Wait List and Awaas+ list and verify that their inclusion was done as per specified criterion.

3.2.7. **Beneficiary selection for the next year:** The framework for implementation of PMAY-G says *'The process of beneficiary selection for PMAY-G for the next year and the social auditing of the implementation of the previous year can be carried out in*

the same meeting'. The team shall in discussion with the community and on the basis of the permanent waiting list prepare a draft beneficiary list which shall be placed during the Gram Sabha for modification and approval.

3.2.8. **Verification of data at block level:** Activities done at the block level such as demo-house construction, mason training, material procurement etc. would be verified by the SAU team.

3.2.9. **Draft report:** Based on the field work, a draft report that is easy to understand, free from vagueness or ambiguity should be prepared. The findings in the draft report should be backed by evidence from field verification, questionnaire responses, official documents, testimonies, photos, videos etc.

3.3. Social Audit Gram Sabha

3.3.1. At the end of the exercise mentioned above, a Gram Sabha shall be convened to discuss the findings of the verification exercise, to review the compliance on transparency and accountability and fulfilment of the rights and entitlements of the beneficiaries. According to the Auditing Standards for Social Audit, the Social Audit Gram Sabhas should not be chaired by anyone involved with the implementation of the scheme in the Gram Panchayat, including the Sarpanch.

3.3.2. The Chairperson for the Gram Sabha should be decided by the assembled people before the start of the meeting.

3.3.3. The Social Audit Gram Sabha shall be held in a neutral public places like school premises, open ground etc. in the Gram Panchayat and the date for the same should be informed by the Village Resource Persons in advance and displayed on the notice board of the Gram Panchayat.

3.3.4. Implementation officials and field functionaries of PMAY-G and convergence departments should attend the Gram Sabha and respond to the questions in the social audit.

3.3.5. For the Gram Sabha to be able to effectively hold the implementing agencies accountable through the social audit process and act on findings, it is essential for the SAU team to present the social audit report to the larger collective in a methodical and inclusive manner.

3.3.6. The first agenda item of the Gram Sabha would be to review the action taken on the findings that were reported in the previous Gram Sabha.

3.3.7. Participation of the most marginalized (SC, ST, elderly, single women etc.) must be pro-actively ensured by the SAU teams and Administration through wide local publicity (posters, rallies, yatras) on the occasion of the audit and documented.

3.3.8. The meeting minutes including decisions taken and list of beneficiaries for the upcoming year should be recorded in the minutes register and signed by the chairperson, Sarpanch etc. The final report in local language must be displayed on the notice board of Gram Panchayat office.

3.4. Submission of Reports

After the Gram Sabha, a copy of the final report including the meeting minutes should be submitted to the Gram Panchayat, Block Development Officer and District Collector / Magistrate. Reports may also be placed in the local library / Self Help Group Centre / Information Facilitation Centre or any common place in the Gram Panchayat. The findings should be entered in the MIS, within a day of concluding the Social Audit Gram Sabha. This report should also be presented in the Block level Public Hearing.

3.5. Public Hearing

Public hearing at higher levels should be held at the Block and District level. Hearing should be presided by a panel of 3 to 5 members selected from among PRI members, SHG leaders, labour unions, civil society organisations and senior officials. The panel should review the findings and decide on the action to be taken based on the State level Action Taken Report guidelines. The decisions taken at the public hearing should be recorded and the implementation officials should take action based on the decisions taken at the public hearing.

4. Social Audit Unit

Section 9.6.3 of Framework for Implementation of PMAY-G says:

"Social Audit Units (SAU), set up by the State/UT Government under MGNREGA, to be roped in to facilitate conduct of Social Audit of PMAY-G. Resource persons identified by the SAU at different levels may be involved with the Gram Sabha in conducting social audit. The resource persons can be drawn from primary stakeholders, civil society organizations or individuals, having knowledge and experience in working for the rights of the people. The quality monitors and Community Resource persons under Rural Development schemes shall be part of the Social Audit process."

4.1. Independence of Social Audit Units

- SAUs set up under MGNREGA shall conduct the social audit of PMAY-G.
- The Governing Body should include Joint Secretary (Rural Housing), MoRD or his representative.
- The SAU shall pay salaries / honoraria to its Resource Persons directly, if engaged for conducting social audit of PMAY-G and shall meet expenditure for the same without having to get approval from State Government.

4.2. Staffing of Social Audit Units

4.2.1. A separate program division (PD) for PMAY-G within SAU at State level is required for smooth conduct of social audit in PMAY-G.

4.2.2. After assessing the requirement for additional personnel for conduct of PMAY-G, the SAU shall on board qualified personnel.

4.2.3. At state level, SAU can engage one person each for these positions: (i) PMAY-G Coordinator, (ii) MIS Manager, (iii) Accounts Manager and (iv) Documentation Specialist, as required.

4.2.4. The village resource persons can be drawn from primary stakeholders, civil society organisations, SHGs under NRLM and other organisations or individuals having knowledge and experience of working for the rights of people.

4.3. Responsibilities of Social Audit Unit

4.3.1. The 'Auditing Standards for Social Audit' were prepared by Ministry of Rural Development in consultation with C&AG for the social audit of MGNREGA. SAU must conform to the auditing standards as applicable to PMAY-G.

4.3.2. SAU should ensure that Social Audit of PMAY-G is conducted in every Gram Panchayat once in a year and accordingly prepare the annual calendar. The annual calendar for the next financial year should be uploaded on AwaasSoft by 15th March of every year. This annual calendar should be shared with all the Gram Panchayats in advance.

4.3.3. The SAU shall record any deviations in the conduct of social audits from the social audit calendar on AwaasSoft.

4.3.4. The SAU shall ensure that adequate personnel are engaged and trained for facilitating social audit of PMAY-G. In case the existing state, district and block resource persons can themselves facilitate the audit of PMAY-G, they may be paid an additional honorarium, if required.

4.3.5. The number of Village Resource Persons to be decided based on the number of beneficiaries to be covered in the social audit and number of villages to be audited.

4.3.6. The SAU shall ensure that training and capacity building of resource persons is conducted on timely basis.

4.3.7. The SAU shall facilitate development of reporting formats, training manual, IEC material in local language.

4.3.8. The SAU shall ensure that social audit findings are communicated widely. In particular,

a) Enter social audit findings in AwaasSoft in a timely manner.

b) Summary of social audit findings and the action taken reports of every financial year should be submitted to MoRD, State Government and C&AG.

4.3.9. The SAU shall issue Code of Conduct for all social audit resource persons.

4.3.10. The SAU shall conduct meetings with the PMAY-G functionaries and convergence departments on a periodic basis to discuss social audit findings and track the action taken on the findings. If action is not taken or if the action taken is not appropriate, then the SAU should flag these issues to higher level officials.

4.3.11. The SAU shall set up a mechanism for periodic review of quality of social audits conducted at the ground level as detailed in Section 10.

4.4. Responsibilities of Social Audit resource persons

4.4.1. State Resource Persons

1) Advise and assist the Director in day to day functioning of the SAU and policy decisions in conduct of social audit

2) Monitor the social audit process at different levels

3) Analyse the social audit findings and prepare reports to be circulated among different stakeholders in the state

4.4.2. District Resource Persons

1) Coordinate all activities related to social audit at the district level

2) Co-ordinate with the Block Resource Persons to ensure conducting of social audit as per the calendar uploaded on AwaasSoft and specified processes and enter the data in the MIS

3) Ensure that important social audit findings are communicated to senior implementation officials and elected representatives in the district

4) Monitor the action taken reports at the district level

5) Capacity building of the Block Resource Persons etc.

6) Ensure that all the non-negotiables in the social audit process are followed

4.4.3. Block Resource Persons

1) Responsible for overall conduct of social audit in the village panchayat as per the specified process and calendar

2) Responsible for identification and training of Village Resource Persons

3) Responsible for submission of final audit report as per the prescribed format to SAU

4.4.4. Village Resource Persons

- **Who should be a Village Resource Person?**
  1) Social Audit Teams consisting of Village Resource Persons should be set up at the Village Panchayat level or for a group of Village Panchayats. Women SHG leaders should, as far as possible be included in the team, as also those from the disadvantaged social groups like SCs/STs, persons with disability etc.

2) The Social Audit Team members and Village Resource Persons should not be from the Gram Panchayat where the Social Audit is being carried out.

- **Responsibilities of Village Resource Persons**

1) On receiving all PMAY-G related information of the Gram Panchayat, the first task of the VRPs is conducting verification of physical records from the actual ground realities.

2) VRPs must interact with people in small meetings with PMAY-G beneficiaries, visit PMAY-G houses and verify all records and expenditure incurred by the beneficiary for construction of the house.

3) VRPs must hold Focussed Group Discussion with the villagers, including PRI representatives, SHGs, SC/ST households, disabled households in neutral public places and separately.

4) During the social audit process, the VRPs should find out the following:

- Do Gram Sabhas happen on regular basis and are they attended by the villagers?

- Are Gram Sabhas held at a convenient time and in a place where people can attend easily?

- Are people allowed to speak freely?

- Do women, SC, ST Representatives participate in the Gram Sabha?

- Is the Permanent Waitlist (PWL) well publicised in the village?

- Check whether the PWL painted on the walls of panchayat office/public buildings match the PWL uploaded on AwaasSoft.

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- Are people aware of the process of sanctioning of a house and release of instalments of funds for construction of house?

- Are the beneficiaries' sanctioned house as per the priority rank in the PWL?

- Are people aware about the rights and entitlement of a PMAY-G beneficiary?

- Did the beneficiary whose house has been completed received all the instalments of unit assistance directly in their bank account?

- Has the beneficiary received Rs. 12,000/- for construction of toilet under MGNREGS/SBM-G in the bank account?

- Has the beneficiary received 90/95 days of unskilled wage under MGNREGS?

- Is the house which is shown as complete on AwaasSoft actually completed with toilet in reality on ground?

4.5. Transparency & Accountability in Social Audit Unit

4.5.1. SAU should abide by the procedural guidance of RTI Act 2005, and its subsequent amendments as deemed applicable. In particular, it should abide by section 4(1) (b) of RTI act which mandates pro-active disclosure of key information relating to the functioning of SAU. Key documents such as the governing body meeting minutes, executive body meeting minutes, audited financial statements, tender documents, hiring process, procurement process etc. should be hosted on SAU's website. Social audit is to be seen as the most public of all audits. Therefore mechanisms should be defined by which pro-active disclosure of information is ensured, nurtured and sustained in all processes of the SAU and the social audit process being conducted on the ground.

4.5.2. The SAU should host the social audit report of each gram panchayat, decisions taken in public hearings and action taken reports on its website and ensure uploading the same on AwaasSoft. Availability of entire social audit data in the public domain will help in ensuring transparency and accountability of the follow-up process itself.

4.5.3. The SAU should host the video recordings of the proceedings of Gram Sabha on the MIS-AwaasSoft or any other platform; copy should be provided to any citizen requesting for the same under RTI.

4.5.4. SAU should designate a grievance redressal officer for accepting complaints from citizens about the staff and practices of SAU. The grievance redressal officer shall report to the Governing Body.

4.5.5. SAU should take disciplinary action against resources persons in case of violations of code of conduct

5. Role of Implementing Agencies

5.1. Head of the Block level Programme Management Unit (BPMU)

1) Ensure that all data and documents required by social audit personnel are provided at least 15 days in advance.

2) Attend or depute implementation officials to the Social Audit Gram Sabha

3) Attend the block level public hearing

4) Ensure pro-active disclosure of information in the prescribed formats through wall paintings which will be verified/certified by the SAU Resource Persons.

5) Ensure corrective action, as applicable is taken on the social audit report within 15 days from the upload of final social audit report on AwaasSoft and upload the action taken reports within 30 days.

5.2. Head of the District level PMU

📁①   Ensure that the head of the BPMU hands over all the data and documents required by social audit personnel at least 15 days in advance.

📄①   Ensure corrective action is taken on the social audit report within 15 days and upload the action taken reports within 30 days

📄①   Ensure that the social audit process is conducted smoothly in the villages and the required data and documents are provided to the social audit team on time, and take appropriate action on the social audit findings.

📄①   Attend or depute observers to participate in the block level public hearing

📄① Hold a district level public samvad once in six months with all stakeholders to review social audit findings and responses

📄① Submit a semi-annual district report on social audit findings and action taken and recoveries made/punitive action taken to the State and District level committees, Zilla Panchayats, Block Panchayats, State and District level DISHA committees, and the Governing Body of the SAU.

5.3. State Government

1) Frame appropriate rules for fixing accountability for provision of records to the social audit teams within stipulated time frame. Formulate rules on the actions to be taken on different types of irregularities that get reported during the social audit. Also the penalties to be imposed shall be decided by the States/UTs and detailed guidelines should be formulated with regard to the same by the States/UTs. These rules shall be referred to by the public hearing panels.

2) Set up state and district vigilance cells to enquire and act on the social audit findings.

3) Ensure conduct of special audits as detailed in section 10.

4) The Secretary of the Department of Rural Development of the States/UTs implementing PMAY-G shall conduct a monthly review of social audit findings and action taken by the implementing agencies.

5) Summary of social audit findings and the action taken reports of every financial year should be submitted to MoRD, CAG and placed in state legislature.

5.4. Ministry of Rural Development

1) Maintain the social audit module in AwaasSoft; in particular provide field verification formats for the resource persons, support entry of calendar and social audit findings by the social audit resource persons including geo-tagged photos; provide support to implementation officials to respond to the social audit findings; host public reports based on the findings and action taken reports; provide high-level dashboards to monitor social audit findings and action taken.

2) Development and maintenance of mobile application to conduct social audit.

   a. Review the social audit findings and the action taken reports (ATRs) submitted by the States/UTs regularly on the lines of the MGNREGS Social Audit Guidelines.

   b. MoRD may include summary of social audit reports and action taken in the annual report laid before the parliament.

6. Funds Transfer and Management

1) To ensure that social audits are conducted regularly, funds are to be released to the States/UTs timely. The expenditure would be met from Admin component of the Programme. The funds for the social audit shall be released on the lines of the Social Audit Guidelines of MGNREGA. The funds shall be transferred to State in two tranches; 50% of the total amount will be transferred in the first tranche in April; after spending 60% of the transferred amount, the State can request for the balance funds in a second tranche from MoRD.

2) The SAU should submit utilization certificate and audited statement of the previous year along with the proposal to the State for release of second tranche of fund to the SAU by the State. It is expected that that the SAUs

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must have completed 40% of the social audits allocated for that year when applying for the second tranche. Completion certificate duly signed by the director of SAU to be furnished. The process of Social Audit shall be considered completed only when the Social Audit reports as defined in section 4.5 are uploaded on AwaasSoft.

3) A certified copy of the accounts of the SAU duly audited by Chartered Accountant firm selected from a panel maintained by C&AG shall be put up by the Director SAU to the Governing Body for its acceptance. After acceptance of the certified accounts, the same shall be forwarded to the State Government and the Ministry. The CA firm is to be changed every three years and would be appointed by the Governing Body who would also review the performance of the CA firm.

4) The Social Audit Unit must submit expenditure statement on quarterly basis to the State/UT.

5) SAU may incur expenditure on the following items relating to social audit:

   (a) Cost of hiring of personnel on contract for SAU

   (b) Training of resource persons who facilitate social audit

   (c) Expenses for conduct of social audit

   (d) IEC activities

   (e) Conduct of assessments and evaluation studies

   (f) Cost of seminars, meetings

   (g) Monitoring activities

7. Ensuring Quality of Social Audits

1) **Quality Assurance and Control:** To ensure audits conducted conform to standards and are of a consistently high quality, quality control procedures should be framed by SAUs to cover the direction, supervision, collation and consolidation of reports and review of the audit process. The

SAU Director should develop and maintain quality assurance and improvement initiatives covering all aspects of the social audit activities.

2) **Monitoring:** SAUs will develop their own internal monitoring mechanism to ensure the quality of social audit. Conduct of social audits and the findings should be recorded in the MIS regularly and be monitored continuously.

3) **Assessments:** There should be periodic internal and external assessments of the social audit unit. The external assessment can be carried out by an agency nominated by the governing body. The SAU Director should place the assessment reports before the governing body.

4) **Test Audits:** To ensure that social audits are done as per specified processes, check whether the social audit findings reflect the actual field inputs and to ensure that the Code of Conduct and non-negotiables of the social audit process are followed, SAUs should conduct test audits of 5% of the Gram Panchayats in a year. SAU should develop a sampling methodology to conduct the test audits.

8. Training and Capacity Building

1. National Institute of Rural Development and Panchayati Raj (NIRD&PR) along with State Institutes of Rural Development (SIRDs) shall be the training partner for capacity building and training of the social audit resource persons.

2. NIRD&PR shall also conduct sensitization program on social audit for members of the implementing agencies (State Nodal officers, MIS Staff, Training coordinators)

3. NIRD&PR shall be responsible for preparing training materials on

   a. Framework of Implementation of PMAY-G including SECC, Permanent Waiting List, beneficiary selection process, fund release, monitoring, grievance redressal, technical services, support services such as mason training, house design, loan facilitation, provision of construction material etc.

b. Social Audit Process – preparation of annual calendar, ethical guidelines, mobilization, facilitation of gram sabha, public hearing, conduct of group discussion, interaction with beneficiaries etc.

c. PMAY-G Social Audit Guidelines

d. AwaasSoft application – available reports, data entry

9. Code of Conduct

1) **Ethics:** All the Resource Persons associated with Social Audit process must demonstrate ethical conduct during the course of their duties and must adhere to high standards of behaviour, integrity and objectivity in work. They should conduct themselves in a manner which promotes co-operation and good relation.

2) **Independence:** The Social Audit Resource Persons must exhibit Independence in all their doings and their findings must be based on facts without any prejudice. The conclusions in the report must be precise and objective based on the responses received during the course of Social Audit process.

3) **Professionalism:** The Resource Persons must exhibit utmost professionalism while dealing with the functionaries, beneficiaries or any other stakeholders. They must remain open-minded, earnest and receptive to all views. Professionalism includes knowledge, competency, integrity and consistency. At any point, the resource person should not expect hospitality from the field functionaries. Their expenses must be met from the administration funds only.

10. Special Audits

Special Audits are audits by senior team members of the SAU to be conducted in certain circumstances such as

- when social audit process in a Gram Panchayat / Gram Sabha is disrupted or prevented from happening,
- when there are reports of large scale corruption
- when use of force, intimidation and other similar action against complainants / whistle-blowers comes to light

The District administration should provide adequate protection for the special audit team. Based on the findings of the special audit, the state government should take immediate action including financial recovery and / or administrative and disciplinary proceedings against concerned officials. If required, the Ministry may also take up special audits.

11. Annexures

Annexure I: List of documents and data to be provided to SAU

- **State Level**

Circulars, guidelines, annual reports, presentations, IEC material, monthly reports, meeting minutes of state level committees

- **District and Block Level**

1) Annual Reports, Minutes of DISHA meeting, presentations

2) Details of Staff in PMU (Name, Contact number, Date of joining);

3) All MIS reports (both from AwaasSoft and State MIS)

4) IEC material for beneficiaries

5) Details of training provided to PRI representatives, panchayat staff

6) Details of beneficiary orientation provided

7) Different typologies that were presented to beneficiaries

8) Special support provided to old and infirm beneficiaries

9) Copies of grievance register

10) Details of loans provided to beneficiaries

11) Details of bulk material procurement and distribution to beneficiaries

12) Details of land provided to beneficiaries, if any

13) Monitoring visits – DPMU staff, BPMU, NLM reports etc.

14) Details of Convergence Initiatives

15)   Account statements

1) **Panchayat Level**

2) System Generated Priority List

3) Gram Sabha and Gram Panchayat Resolutions

4) Permanent Wait List

5) Annual Select List

6) Beneficiary List with details on each beneficiary including permanent wait list number, sanction order, payment details, photos in different stages of construction and convergence benefits provided to beneficiary

7) List of staff and mason tagged with each beneficiary

8) Measurement Books

9) Details of complaints and action taken

The Social Auditor must cross check all MIS data (Name, Social Category, Location, House construction status, Amount paid, Photos)

1) Did s/he receive the sanction letter? (Yes / No)

2) Support services

   a. Was s/he provided any technical assistance?

   b. Did s/he find it difficult to get skilled masons for the construction of the house?

   c. Was adequate help provided to procure construction material?

   d. Was support provided to get loan from banks?

   e. Did s/he receive adequate support from the Gram Panchayat for the construction of the house?

3) Did the government provide the land on which the house has been constructed, in case of landless beneficiary?

4) Convergence

   a. SBM-G

      • Did s/he receive support for toilet construction?

      • If yes, check whether s/he has received the full amount as specified in the MIS report?

      • Has toilet been built?

      • Is the toilet being used?

      • Has she been paid the full entitlement that is due to her?

   b. MGNREGS

- Has she been provided wages for days of employment for construction of house?

- If yes, check whether she has received the full amount as specified in the MIS report?

- Has she been paid the full entitlement that is due to her?

5) Completed house

    a. Occupancy Status (Occupied by self / Rented it to someone else / Used for other purposes / unoccupied house)

    b. Does s/he have access to drinking water?

    c. Does the house have electricity connection?

    d. Does the house have a toilet?

    e. Does the house have a dedicated cooking area with ventilation?

    f. Does house have LPG connection?

    g. Is the area of the house equal to or greater than 25 square meters?

    h. Does the house have the PMAY logo, the name of beneficiary, year of sanction and scheme name painted outside?

6) Did she have to spend additional amount for the construction of the house? If yes, mention amount and source? _____

7) Is she under any financial stress due to the construction of the house? If yes, explain

_____

8) For incomplete houses (over 12 months from sanction date), the reason for delay is

    a. Non-receipt of payment from the administration

b. Non-availability of technical support

c. Non-availability of construction material

d. Non-availability of construction workers

e. Non-availability of funds

f. Non-availability of loan

g. Poor planning

h. Others. Please specify
_____

9) Did s/he have to pay any money

   a. For getting sanction?

   b. For getting instalment?

   c. For taking photograph and geo-tagging of the house?

   d. During inspection?

   e. For other reason? (Yes / No); If yes, specify
   _____

10) Did she have any grievance before? What was the grievance? What steps did she take to address it? Was it redressed satisfactorily?
_____

11) Does she have any grievance now? If yes, give details.
_____

12) Does she have any suggestions for improving the implementation of the scheme?
_____

1) Discrepancy in records

   a. Discrepancy in the amount received by the beneficiary and the amount specified in AwaasSoft

   b. Discrepancy in the name of the beneficiary

   c. Photos uploaded do not correspond to the house

   d. Photos uploaded do not correspond to the beneficiary

   e. Photo uploaded does not correspond to the appropriate level

   f. Geotagged location is different from where house is constructed

   g. House shown as complete, but it is not complete

2) Beneficiary had to pay money

   a. to get house sanction

   b. to get instalment amount

   c. to person who took photos

   d. to person who did geotagging

   e. other reasons

3) Ineligible beneficiary

   a. Beneficiary selection was based on wrong facts

   b. Beneficiary is not eligible for house as she has a pucca house

   c. Beneficiary is not eligible for house as she does not live in the panchayat

   d. Beneficiary is not eligible as she had already received house under another scheme

   e. The house is built for someone else using beneficiary's name

4) Eligible beneficiary not selected

   a. Incorrectly recorded that the person is not interested in getting assistance under the scheme

   b. Incorrectly recorded that the person is dead

   c. Incorrectly recorded that the person has relocated

   d. Incorrectly recorded that the person was a previous beneficiary

      e. Incorrect data in SECC

      f. Incorrect data in Generated Priority List

      g. Incorrectly excluded in the PWL

      h. Beneficiary has not been included in the Awaas+ database

5) Grievance Redressal

      a. The house of the beneficiary has reached a particular stage of house construction but the beneficiary has not received the corresponding instalment

      b. Beneficiary house is complete but has not received all the instalments

      c. Beneficiary has not been provided support for toilet construction

      d. Beneficiary has not received MGNREGS wages for the house

      e. Beneficiary had made complaint but no action was taken on it

      f. Beneficiary needs additional financial assistance in the form of a loan to complete the house but is unable to get it

      g. Person does not have land and hence unable to get benefit under the scheme

      h. Person is old or weak; does not have capacity to build house on own and hence unable to get benefit under the scheme

6) House Construction

      a. Beneficiary was forced to appoint a contractor for house construction

      b. House was constructed by a contractor

      c. Quality of house construction is poor

      d. PMAY Logo is not displayed on the outside wall

      e. Beneficiary name is not displayed on the outside wall

      f. Sanction year and scheme name are not displayed on the outside wall

7) Toilet Construction

      a. Money paid for existing toilet

      b. Beneficiary was forced to appoint a contractor for toilet construction

      c. Discrepancy related to toilet construction

      d. Toilet was constructed by contractor

8) Convergence

a. MGNREGS wages paid to person other than beneficiary who did not work in the house

b. Discrepancy related to provision of water facilities

c. Discrepancy related to provision of LPG gas connection

d. Discrepancy related to provision of electricity supply

e. Discrepancy related to provision of solid and liquid waste management

9) Material Procurement

a. Beneficiary was forced to procure material

b. Quality of material is poor

c. Rate charged for material is high

d. Amount of material supplied to beneficiary is less than what has been claimed

e. Irregularity in procurement of material

10) Other Irregularity

a. Irregularity in training

b. Irregularity in construction of demonstration houses

c. Irregularity in administrative expenses

d. Other

The reporting after each social audit consist of five sections (Basic Data, Checklist, Verification Details, Issues, Selection list for next year) as detailed below:

- **Basic Data**

1) Social Audit Period

2) Social Audit Duration (When social audit happened)

3) Gram Sabha Date

4) Number of people who attended Gram Sabha

5) Head of Gram Sabha

6) Observer Name & designation

7) Photos

8) Meeting minutes

9) Video recording

- **Process checklist (to be filled once in a panchayat)**

1) Was a Gram Sabha held to approve PWL? (Yes / no). If yes,

    a. Date of Gram Sabha which approved PWL

    b. Number of people who attended Gram Sabha

    c. Was the Gram Sabha list publicly read out?

    d. Whether meeting minutes of the Gram Sabha that approved PWL are available?

2) Is a copy of the SECC data that was used to generate the 'Generated Priority List' available in the panchayat? (yes / no)

3) Is the Generated Priority List available in the panchayat? (yes / no)

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4) Is the Permanent Waiting List (PWL) available in the panchayat? (yes / no)

5) Is the PWL publicly displayed? (yes / no)

6) Does the PWL match with Gram Sabha list? (yes / no)

7) Was beneficiary selection as per the PWL? (yes / no)

8) People's awareness on the basic features of the scheme (Good / Ok / Poor)

9) Are people satisfied with the selection process? (yes, good / ok / no, poor)

10) Have differently abled people been provided housing in this panchayat (yes / no)

11) Were people provided adequate technical support by the implementation agency? (yes / no)

12) Were people provided a range of appropriate typologies from which to choose? (yes / no)

13) Were beneficiaries tagged with a local person to help with the construction of the house (yes / no)

14) Did people face difficulties in procuring construction material (sand & cement)? (yes / no)

15) Did people face difficulties due to shortage of trained masons? (yes / no)

16) Are people in difficulty because of the high cost of the construction of the house (yes / no)

17) Does Village have a solid and liquid management system? (yes / no)

18) Did this panchayat get proportionally number of houses (houses allotted to block and number of PWL in this panchayat)? (yes / no)

19) Was any special support provided to old and disabled beneficiaries (yes / no / not applicable)

20) Are there landless people in this panchayat who are unable to get benefit under PMAY? (yes / no)

21) Do completed houses have the PMAY logo and beneficiary name? (yes / no)

- **Verification Details**

For each beneficiary that was visited, certain core information such as current status of house, photo of the house, amount received as per beneficiary should be entered.

- **Issues**

All issues, irregularities, grievances noticed during the audit should be entered and the implementing agency should respond to each of these.

- **List of beneficiaries for next year**

List of beneficiaries approved by Gram Sabha for the next year should be entered.

Annexure V: Sample Calendar

Sample social audit calendar for a block in Gujarat

S. No.	Gram Panchayat Name	Block Name	Kick-off meeting	Document Verification at GP Office	Field Visits and Interaction	Compilation of Report	Social Audit Gram Sabha	Uploading of data in MIS
No. of Days			1 day	1 day	2 days	1 days	1 day	1 day
1.	Don	Ahwa		26 May-17	27-28 May-17	29 May-17	30 May-17	31 May-17
2.	Kirli	Subir		26 May-17	27-28 May-17	29 May-17	30 May-17	31 May-17
3.	Harpada	Ahwa		26 May-17	27-28 May-17	29 May-17	30 May-17	31 May-17
4.	Khatal	Waghai		8 Jun-17	9-10 Jun-17	11 Jun-17	12 Jun-17	13 Jun-17
5.	Kosimda	Waghai		8 Jun-17	9-10 Jun-17	11 Jun-17	12 Jun-17	13 Jun-17
6.	Chaukia	Ahwa		8 Jun-17	9-10 Jun-17	11 Jun-17	12 Jun-17	13 Jun-17
7.	Mahal	Subir		8 Jun-17	9-10 Jun-17	11 Jun-17	12 Jun-17	13 Jun-17
8.	Garkhadi	Subir		23 Jun-17	24-25 Jun-17	26 Jun-17	27 Jun-17	28 Jun-17
9.	Morzira	Ahwa	20 May 2017	23 Jun-17	24-25 Jun-17	26 Jun-17	27 Jun-17	28 Jun-17
10.	Jhavada	Waghai		23 Jun-17	24-25 Jun-17	26 Jun-17	27 Jun-17	28 Jun-17
11.	Manmodi	Waghai		23 Jun-17	24-25 Jun-17	26 Jun-17	27 Jun-17	28 Jun-17
12.	Rambhas	Waghai		23 Jun-17	24-25 Jun-17	26 Jun-17	27 Jun-17	28 Jun-17
13.	Galkund	Ahwa		7 Jul-17	8-9 Jul-17	10 Jul-17	11 Jul-17	12-Jul-17
14.	Sarvar	Waghai		7 Jul-17	8-9 Jul-17	10 Jul-17	11 Jul-17	12-Jul-17
15.	Malga	Subir		7 Jul-17	8-9 Jul-17	10 Jul-17	11 Jul-17	12-Jul-17
16.	Borkhal	Ahwa		7 Jul-17	8-9 Jul-17	10 Jul-17	11 Jul-17	12-Jul-17
17.	Linga	Ahwa		22 Jul-17	23-24 Jul-17	25 Jul-17	26 Jul-17	27 Jul-17
18.	Pimpari	Ahwa		22 Jul-17	23-24 Jul-17	25 Jul-17	26 Jul-17	27 Jul-17
19.	Kalibel	Waghai		22 Jul-17	23-24 Jul-17	25 Jul-17	26 Jul-17	27 Jul-17
20.	Vasurna	Ahwa		17 Jul-17	28-29 Jul-17	30 Jul-17	31 Jul-17	1 Aug-17
21.	Daher	Subir		17 Jul-17	28-29 Jul-17	30 Jul-17	31 Jul-17	1 Aug-17
22.	Nanapada	Waghai		17 Jul-17	28-29 Jul-17	30 Jul-17	31 Jul-17	1 Aug-17
23.	Kadama	Subir		9 Aug-17	10-11 Aug-17	12 Aug-17	13 Aug-17	14 Aug-17
24.	Chikar	Waghai		9 Aug-17	10-11 Aug-17	12 Aug-17	13 Aug-17	14 Aug-17