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D.O. No. PS/JS(S)/NREGA- Social Audit-2007

Dated: 20th August, 2007

Subject: Social audit of all works in phase one districts of NREGA within a time-bound period of three months.

Dear Shri,

1. Your attention is drawn to the statutory provisions under National Rural Employment Guarantee Act (NREGA) for social audit of works by Gram Sabha. Section 17 of NREGA mandates the following:

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

The Gram Panchayat shall make available all relevant documents including the muster rolls, bill, vouchers, measurement book, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit. “

2. More than a year has now passed since the implementation of NREGA in 200 phase one districts. It is expected that all the State Government would have undertaken regular social audits of the projects undertaken under NREGS. In case, this has not been done, it is directed that all State Governments may take immediate steps to discharge the statutory obligations of conducting regular social audit of NREGS works by the Gram Sabha within the next three months i.e. by the end of November, 2007.

3. To facilitate a time-bound of social audit the following measurement to be taken:

3.1 Social audit should cover all the aspects of NREGS implementation, specially the following aspects:

- Registration of households
- Issue and updation of entries in job cards
- Receipt of work applications
- Selection of projects
- Execution of works
- Maintenance of essential documents like Muster rolls, measurement books, employment and asset registers.
- Payment of wages

3.2. The overall responsibility of ensuring that the social audit has been done for all the works will vest with the DPC. The DPC must undertake the following activities:

- Draw up a Social Audit plan for all the Gram Panchayats where NREGA work is going on. The gram Sabha will audit not only works done by the Gram Panchayat but also those done by other implementing agencies that fall within the Gram Panchayat. If a work involves more than one Gram Panchayat then Programme officer may ensure that it is audited in both the Gram Panchayats and coordinate the information.

- Fix a calendar, gram panchayat wise with dates for social audit well in advance and communicate this to the Gram Panchayat and make the social audit calendar public so that there is ample people's participation and transparency.
- Proper briefing of officials and PRI members concerned about the NREGA and the legal requirement for social audit.
- Presence of all relevant officers at the social audit meetings at the GP level.
- The Gram Panchayat will make available all relevant papers and documents to the Gram Sabha for the social audit.
- Records need to be scrutinized and internal cross-checking of information needs to be done with workers and external verification has to be done of works. The Gram Sabha may be facilitated in this regard by deputing a small resource group from the District/ Block levels trained in examining and verifying NREGA records and works.
- The Proceedings of the social audit should be recorded and a copy sent to the Block and District Administration for follow up.
- The report should:
 - a) Record the main findings
 - b) If there were deviations from the Act and Guidelines, what was the nature of the deviations and what action was taken
 - c) Follow-up action taken by the DPC/ State government

4. A format for consolidating the findings of the social audit has been enclosed. This may be translated in the local language. It can be used at the Gram Panchayat level for recording social audit findings and then at the Block and the district levels for consolidation as well. This may also be accessed at www.nrega.nic.in.

5. The report on the district social audit has to be sent by the DPC to the State government with copy to the Ministry.

With regards,

Yours sincerely,

(**Amita Sharma**)

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