

No. HPSAU-H(A)(5)-18/2026 - 10 to 21
H.P.State Social Audit Unit, 1st Floor
Barowalias House, Khalini, Shimla (HP)-171002

From

Director,
State Social Audit Unit,
Himachal Pradesh, Shimla-02

To

All the District Programme Coordinators-cum-
Deputy Commissioners, Himachal Pradesh.

Dated: Shimla, 04 April, 2026

Subject: Regarding Social Audit Calendar for Financial Year 2026-27 and role of DPC.

Sir/Madam,

On the subject cited above, it is submitted that Social Audit Calendar for Cycle -1 and Cycle -2 for the Social Audit Process to be conducted from April, 2026 onwards for the various schemes i.e. **Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), PM Poshan Shakti Nirmaan (MDM Schemes)** is to be implemented in all Gram Panchayats across the state. In this regard, it is requested that-

1. District Development-cum-Project Officer (**DDO**), Deputy Director, School Education (Elementary) , Block Elementary Education Officers (**BEEO**) and Programme Officers (MGNREGA)-cum-BDOs must circulate the Social Audit Calendar further to the concerned Officers and Officials and ensure that all concerned relevant record of MGNREGA, PM Poshan Shakti Nirman Scheme (MDM) is provided to the Social Audit Team well in time and necessary possible help and cooperation must be extended to them during Social Audit. It must be ensured that all the required information and records of implementing agencies are made available and provided along with photocopies to the Social Audit Unit for facilitating the conduct of Social Audit at least Fifteen Days in advance of the scheduled Date of Meeting of the Gram Sabha/Ward Sabha on Social Audit.
2. Programme Officer (MGNREGA)-cum-BDO must ensure that Action Taken Report on previous Social Audit Issues has been uploaded on MGNREGA MIS. On the first few days allotted for Planning or Cross verification of GP Record during the Social Audit, the concerned Panchayat Secretary should provide hard copy of **ATR** related to the findings/issues related to Social Audit of MGNREGA raised during previous Social Audits, so that ATR can be verified on the worksite and may be reviewed in the Gram Sabha for closure or further action and Social Audit Resource Person may respond accordingly on the MGNREGA MIS thereafter.
3. Directions should be issued to all Staff of Implementing Agency/Representatives of Gram Panchayat and Wards to extend full cooperation to the visiting Social Audit Team and remain present in the Gram Panchayat during the Social Audit process. No one should be granted leave during the Social Audit in the GP. In exigencies, charge related to Social Audit should be given to other official completely so that no hindrance arises to the Social Audit Process.
4. Programme Officer (MGNREGA)-cum-BDO must depute **Independent Observer** for Social Audit Gram Sabha and send a copy of the list to the concerned District Resource Person and Block Resource Person in compliance to the MGNREGA scheme rule.
5. For the Social Audit process of PM Poshan Shakti Nirmaan / MDM sheme the Deputy Director, Elementary Education shall attend the School Level Meeting and **Jan Sunwai** or send any Representative/Official on his/her behalf. He / She shall also give further directions to the concerned Teachers/Officers/Officials to attend School Level Meeting and Jan Sunwai.

6. Please ensure that corrective action is taken on the Social Audit Reports.
7. Necessary steps to recover the amount embezzled or improperly utilized be taken and issue receipts or acknowledgement for amount so recovered within one month of imposition of Paras.
8. In case, wages found to be misappropriated, recovery of such amount, be made to the wage seekers within seven days.
9. All Recoverable amount related to Social Audit of MGNREGA should be deposited in the State Nodal Account (detail of which has been already provided). The month wise detail of Social Audit recoveries deposited in the State Nodal Account should be provided to the concerned District Resource Person, Social Audit Unit and the Director, Rural Development by the Programme Officer (MGNREGA)-cum-BDO, as received from Panchayat Secretary after proper compilation of details. The recoverable amount has to be deposited by the Programme Officer (MGNREGA)-cum-BDO or the Panchayat Secretary only. No other person will be allowed to deposit recoveries directly. Proper record of the amount deposited related to Social Audit should be maintained and be produced to the Social Audit Team and other purpose. Program Officer will ensure to upload the **Action Taken Report (ATR)** along with supporting documents on MIS.
10. It may also be ensured that wherever required, that appropriate action (including initiation of criminal and civil proceedings, disciplinary action or termination of services) is initiated against the individual or class of individuals or persons who misutilised or embezzled the amount meant for the scheme under the Act.
11. In the event of imposition of **Model Code of Conduct (MCC)** due to the upcoming Gram Panchayat elections and inclusion of any new Govt. schemes for Social Audit process, the District Resource Persons of concerned District will reschedule the Social Audit calendar under prior intimation to the concerned District Development officer and Deputy Director, School Education (Elementary).

Encl.: As above

Yours Faithfully,


Director,
State Social Audit Unit,
Khalini, Shimla-171002
Himachal Pradesh, Shimla-02

Endst. No. - 22 to 29

Dated:- 04th April, 2026

Copy for Information and further Necessary Action to:

1. Secretary, RDD&PR to the Govt. Himachal Pradesh Shimla 02.
2. The Director, RDD & PR, HP Shimla-09, Himachal Pradesh.
3. The Director, Elementary Education, Shimla, Himachal Pradesh.
4. District Development Officers Himachal Pradesh.
5. All the Sub Division Officers (Civil), Himachal Pradesh. They are requested to chair the Jan Sunwai to be held at Block Headquarters as per Social Audit Calendar at the Block Headquarter.
6. All the District Resource Persons, Himachal Pradesh State Social Audit Unit (HPSSAU).
7. All the BDO-cum-Program officers MGNREGA Himachal Pradesh.
8. All the Block Resource Persons and Village Resource Persons, HPSSAU, through DRPs concerned, with the directions to coordinate with Block / Gram Panchayats officials for smooth functioning of Social Audit as per calendar.


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