SOCIAL AUDIT REPORT

FINANCIAL YEAR:- 2023-24

SOCIAL AUDIT
MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

SOCIAL AUDIT UNIT
DEPARTMENT OF RURAL DEVELOPMENT & PANCHAYATI RAJ
GOVERNMENT OF HIMACHAL PRADESH

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Anirudh Singh
Rural Development &
Panchayati Raj Minister, Himachal Pradesh

सत्यमेव जयते
हिमाचल प्रदेश सरकार

MESSAGE

It is a matter of immense pleasure that the Social Audit Unit is publishing its 6th Social Audit Annual Report for the audit conducted on works executed under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) of the Rural Development Department, Himachal Pradesh.

The importance of Social Audit has grown considerably in today's context. It increases transparency and accountability in the implementation of social welfare programs, educates people about their rights and entitlements, provides a platform for them to voice their needs and grievances, encourages public participation at all stages of program execution, and strengthens schemes by deterring corruption and improving implementation.

I am confident that the Social Audit Unit will continue to fulfill its mission successfully.

My best wishes to the Himachal Pradesh State Social Audit Unit

Anirudh Singh

Rajesh Sharma, IAS
Secretary, Rural Development,
Panchayati Raj, Himachal Pradesh,

MESSAGE

It is truly pleasant that the State Social Audit Unit is publishing its 6th Social Audit Annual Report which highlights the findings of Social Audit of works executed under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) of the Rural Development Department, Himachal Pradesh.

It's wonderful to note that Social Audits were completed in 3544 Gram Panchayats out of a total of 3615 Gram Panchayats during the Financial Year 2023-24.

I want to extend my heartfelt congratulations to the entire team for their unwavering dedication and commitment to this important work.

Wishing the team all the best in their future endeavors.

Rajesh Sharma

Rajesh Sharma, IAS

Raghav Sharma, IAS
Director, Rural Development &
Panchayati Raj Himachal Pradesh

MESSAGE

It is a matter of great pleasure that the State Social Audit Unit is publishing its 6th Social Audit Annual Report for the audit conducted on works executed under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) of the Rural Development Department, Himachal Pradesh.

Social Audit is not just a legal requirement but also a powerful tool for ensuring transparency, participation, consultation, and accountability. It effectively combines public participation and monitoring with the rigor of the audit discipline.

My best wishes to the entire Social Audit Team for their efforts in facilitating the Social Audit process and enhancing transparency and accountability.

Raghav Sharma, IAS

Dr. Amar Dutt Bhardwaj, HPFAS
Director,
Social Audit Unit to the Govt. of HP

MESSAGE

It is informed with immense pleasure that State Social Audit Unit is publishing its 6th Social Audit Annual Report for the Social Audit conducted for the works executed under Mahatma Gandhi National Rural Employment Guarantee Scheme.

In the financial year 2023-24, Social Audit was conducted on yearly basis for the Social Audit Period April, 2022 to March, 2023. Social Audit was conducted in all 3544 Gram Panchayats out of 3615 Gram Panchayats of Himachal Pradesh.

I congratulate the entire Social Audit Team for exhibiting the highest degree of commitment and efforts to the job performed by them.

Dr. Amar Dutt Bhardwaj, HPFAS

PREFACE

The 6th Annual Report of the Social Audit Unit of Himachal Pradesh includes the detail of Social Audit of MGNREGS Works conducted in 2023-24 for the Social Audit Period 1st April 2022 to 31st March, 2023. It has been prepared as a mandatory submission to the Secretary, MoRD, Government of India, New Delhi, Secretary, Rural Development and Panchayati Raj, Government of Himachal Pradesh and principal Accountant General of Himachal Pradesh.

During the Financial Year 2023-24, Social Audit was conducted in 3544 Gram Panchayats out of 3615 Gram Panchayats (GPs as per the SA Period) of 12 districts of Himachal Pradesh. The Social Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India

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Chapter-1
INTRODUCTION

Rural Development and poverty alleviation have been the major areas of concern and thrust for the Nation since independence. The Community Development Programme consisting of various schemes was launched on 2nd October, 1952 throughout the Country with the objective of overall development of rural areas with the active participation of the community. Community Development Blocks were created and considered pivotal for planning and implementation of various Rural Development Schemes.

1. RURAL DEVELOPMENT PROGRAMMES

The details of the Developmental Programmes being implemented in the State are as under:

1. Community Development Programme
2. National Rural Livelihood Mission (NRLM)
3. Mahatma Gandhi National Rural Employment Guarantee Scheme.

2. MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME:

The Parliament enacted the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 in September, 2005. Under the Act, the livelihood security of the households in rural area has been ensured by providing one hundred days of guaranteed employment in every financial year to every household whose adult members volunteer to do unskilled manual work. The Act came into force w.e.f. 2nd February, 2006 in 200 Districts notified by the Government of India. Chamba and Sirmaur districts were initially covered in the State of Himachal Pradesh. Another two Districts, namely, Kangra and Mandi were covered from 1st April, 2007 in Phase-II. In the 3rd Phase all the remaining Eight Districts of the State have been covered under the scheme w.e.f. 1stApril, 2008.

Chapter- II
SOCIAL AUDIT, NEED, OBJECTIVES, SCOPE, METHODOLOGY AND PROCESS

➢ Concept of Social Audit

With an ever increasing demand by the communities to have Governments and other organizations/institutions to be more accountable and socially responsible; the executive and legislative are devising new means for their performances to be evaluated. Social Audit is one of such process. It is a continuous process through which the beneficiaries/stakeholders of an activity/project are involved at every stage – from planning to implementation, monitoring and evaluation. Based on the findings of the review, the beneficiaries/stakeholders demand accountability and transparency from the Government/institutions/organizations through a process of public hearing, can be summed up as a mechanism that helps to address corruption and thereby strengthen service delivery, by promoting transparency, participation, consultation, accountability and redressal.

Thus, it can be said that the significance of social audit is to –

i. Provide a platform for the public to scrutinize the resources (both financial and non-financial) used for development initiatives.

ii. It ensures public accountability in the implementation of projects, laws and policies, minimizes the leakages and generate faith as well as empowers people.

iii. It empowers the local communities and gives space to the community and the beneficiaries of a scheme to get involved in the identification of the projects as well as their monitoring and evaluation.

iv. Enables the project implementing agency to effect mid-course correction and changes in case the programme is seen as drifting away from its stated objectives.

v. Empowers the community to manage their own critical resources, which leads to efficient and sustainable utilization of its resources in the long run.

1. Social Audit:

Social Audit is an audit of a Scheme/Programme that is conducted jointly by the Government functionaries and the people, especially by those people who are affected by, or are the intended beneficiaries of such scheme. Hence, Social Audit can be described as verification of the implementation of a programme/scheme and its results by the community with active involvement of the primary stakeholder. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise aloud in a public platform. Oral testimonies and facts are obtained from the public and compared with the official records. The Social Audit process goes beyond accounting for the money that has been spent to examine whether the money was spent properly and has made a difference to people's lives.

2. Need:

Section 17 (1) of the Mahatma Gandhi NREGA, 2005 mandates the monitoring of the works within the Gram Panchayat by the Gram Sabha and the conduct of regular social audits of all the projects under the scheme, taken by the Gram Panchayat. The Act mandates that the Gram Panchayat shall make available all relevant documents, including the muster rolls, bills, vouchers, measurement books, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the social audit. Under the Act, the State Government shall identify and establish an independent organization referred to as Social Audit Unit, to facilitate conduct of social audit by Gram Sabha.

3. Objectives:

The major objectives of Social Audit are:-

- To promote transparency and accountability in the implementation of programme,
- Inform and educate people about their rights and entitlements,
- Provide a collective platform for people to express their needs and grievances,
- Promote people's participation in all stages of the implementation and
- Strengthening the scheme by deterring corruption and improving implementation.

4. Scope:

An innovative feature of the Mahatma Gandhi National Rural Employment Guarantee Act is that it has institutionalized "Social Audit" as a means of continuous public vigilance (Mahatma Gandhi National Rural

Employment Guarantee Act, Section 17). Social Audit has the following dimensions:

i) As a continuous and ongoing process involving public vigilance and verification of quantity and quality of works at different stages of implementation; and
ii) A process is to be conducted in every Gram Panchayat (GP) at least once in six months involving a mandatory review of all aspects.
iii) Section 3(1) of Audit of Schemes Rules 2011 stipulates that the State Government shall facilitate conduct of social audit of the works taken up under MGNREGA in every Gram Panchayat.

5. METHODOLOGY:

The Ministry of Rural Development, Government of India have devised Formats for conducting Social Audit. The specimen of these formats has been annexed as ***Annexure– I.*** The Social Audit Team comprised of one Block Resource Person and one Village Resource Person, visited the Gram Panchayat. They downloaded the social audit formats and inspected and collected the relevant information i.e. Job Card register, Employment register, Work register, Gram Sabha Resolution, copies of the sanction (Administrative or Technical or financial), Work Estimates, Work Commencement Order, Muster-roll issue and receipt register, Muster Rolls, Wage Payment Acquaintance & order, Material-Bills and Voucher for each work, Measurement Books for each work, Asset Register, Action Taken Report on previous Social Audits, grievance or complaints register and other documents that the Social Audit Unit requires to conduct the Social Audit process are properly collated in the requisite formats and provided, along with photocopies, to the Social Audit Unit for facilitating to conduct Social audit at least 15 days in advance of the scheduled date of meeting of the Gram Sabha conducting Social Audit. They met all stake holders i.e. Panchayat Officials, beneficiaries, members of the community, concerned Government officers and officials. They asked questions/obtained information related to the MGNREGA works and filled Social Audit Formats.

They inspected MGNREGA works i.e. completed as well as on going and take measurements and match these measurements with the ones given in the estimate and find out the deviations, if any. They also made summary and enquired about the material used and their quality and quantity.

6. PROCESS:

- The following process is followed in Social Audit:

1. **Uploading of Social Audit Calendar on the MIS:-** The District Programme Coordinator (DC) sent the draft Social Audit Calendar along with his recommendation to the State Level Social Audit Unit, who uploaded the same on the MIS.

Social Audit Calendar details on MGNREGA MIS

			As per calendar			As per Actal
SR#	Block	Gram Panchayat	Social Audit Starting Date	Social Audit Ending Date	Social Audit Gram Sabha Date	Social Audit Gram Sabha Date
1	Gopalpur	CHOWK	01/07/2023	07/07/2023	10/07/2023	13/08/2023
2	Gopalpur	JHANJHEL	26/05/2023	04/06/2023	07/06/2023	07/06/2023
3	Gopalpur	PARSADAHAWANI	26/10/2023	02/11/2023	03/11/2023	16/01/2024
4	Gopalpur	ROPRI	05/10/2023	11/10/2023	12/10/2023	12/10/2023
5	Gopalpur	BAG	13/07/2023	19/07/2023	20/07/2023	01/08/2023
6	Gopalpur	BAKARTA	13/07/2023	19/07/2023	20/07/2023	11/08/2023
7	Gopalpur	BALDWARA	13/07/2023	19/07/2023	20/07/2023	23/09/2023

2. **Verification of Documents at Gram Panchayat Level:** The Social Audit Team visited the Gram Panchayat on the dates as given in the Social Audit Calendar and held a meeting with the Panchayat functionaries and elected representatives apprise them of the purpose of their visit and what exactly they did in the Panchayat in the next 4-5 days. They also checked the records maintained in the Gram Panchayat and do verification by comparing the data entered in the registers with that of MIS.

3. **Physical verification of Assets constructed under MGNREGA:** The Social Audit Team visited the various wards of Gram Panchayat and physically inspected the assets constructed under

MGNREGA along with people of the Community, Ward Members and Panchayat functionaries. The team took the measurements and compares it with the work file/estimate and note down the deviations, if any. Interaction with the MGNREGA workers in regards to their rights and entitlements along with these facilities which were provided at the worksites etc.

4. **House to house Job Card verification:**

The Social Audit Team went house to house to do verification of the Job Cards. It checked whether the Job Cards were updated and made enquiries with regard to date of making application for work, the date when the work was actually given, date of getting the wages, whether there was delay in getting the wages etc.

5. **Community Mobilization:**

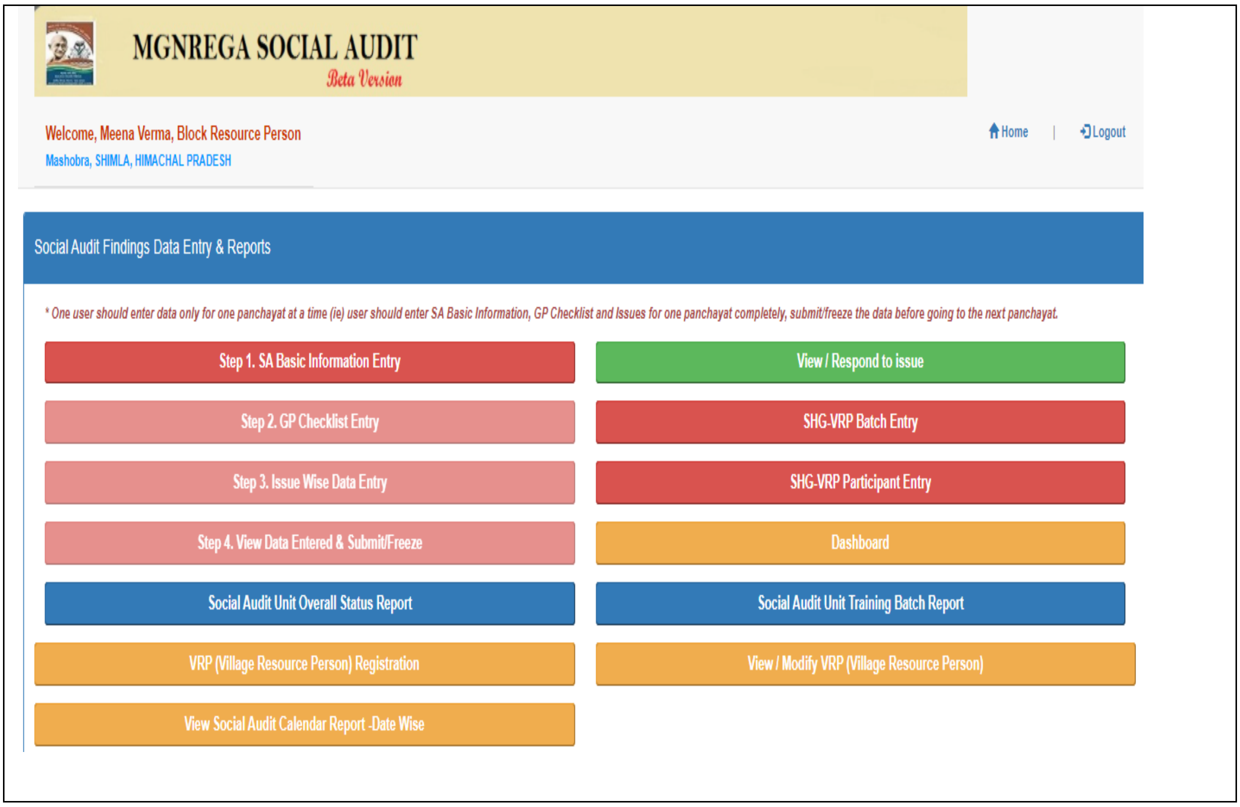
The Social Audit Team focussed Group Discussion (FGD) with the Mahila Mandal, Yuvak Mandal, Self Help Groups, other organisations to do community mobilization and motivating them to attend the Social Audit Gram Sabha where their grievances, complaints, questions, issues were discussed, deliberated and decided.

6. **Preparation of Draft Social Audit Report and presenting it before the Gram Sabha:**

The Block Resource Person and Village resource person prepared the Draft Social Audit Report. This Report was presented before the Gram Sabha as and when it was organized. It read out aloud in open, discussed and deliberated and the Gram Sabha took decisions on each and every issue. The proceedings of the Social Audit Gram Sabha were fixed on the Notice Board of the Gram Panchayat on the following day. If where there were issue(s) on which no decision was taken by the Gram Sabha, these issues were referred to the Block Level Public Hearing which was presided over by the Deputy Commissioner-cum-District Programme Coordinator (MGNREGA).

7. Uploading the Social Audit Report on the MIS:

After the Social Audit Gram Sabha, the Social Audit Report uploaded on the MIS by the Block Resource Person.



Chapter – III

MINIMUM PRINCIPAL AND BENEFITS OF SOCIAL AUDIT

- The following are the minimum principal of transparency and accountability that are required to be protected and strengthened by any set of standards defined for Social Audit :

- **Access to Information (Jaankari)**

  - ✓ **Understanding Entitlements: -** In order to enable and empower citizens – individually and collectively to effectively perform the function of monitoring the implementation of interventions rolled out in their name, various conditions need to be fulfilled. These include a widespread understanding of the entitlements of the prescribed time frames, of who's responsible for what, of the prescribed standards and rates, of the decision making processes, of the possibility for appeal, complaint or grievance redressal, and of the reasonably expected outputs and outcomes.

  - ✓ **Equal and open access to Information: -** There must be equal and open access of information to all citizens and should preclude any attempt that may restrict/ exclude a citizen from using information or from having to prove their locus standi.

  - ✓ **Display and Dissemination of Information :-** All relevant information regarding programmes and public institutions must be proactively displayed (Mandatory) and made accessible through different modes and medium, ensuring local language compatibility and keeping in mind the needs of the semi – literate, the illiterate and the differently abled.

Information must be authenticated, updated with reasonable periodicity, and put across in a manner and format that is easy to understand. Towards that end, Special Performa’s and formats need to be developed. Relevant information must be appropriately displayed at the level of village, Sub state, State and National level.

- ✓ **Multimedia communication: -** Recognising that**,** despite best efforts, both the modes of providing information and of getting feedback can be corrupted or blocked, multiple modes and routes must be used in order to make it progressively difficult to inhibit the free flow of information to and from the people. Whereas focus must be on using as far as possible culturally appropriate modes of communication, especially traditional mode with which the local people are familiar, the advantages promised by new and emerging technologies must also not be ignored. Of special relevance are mobile phones and social media which have effectively permeated rural households and promise and innovative, reliable and quick method of simultaneously communicating with a large number of people.

Involvement and participation of citizens in the process of decision making and arriving at justifiable output (Bhagidari)

- ✓ **Access to marginalized group: -** There may be a need to specially empower and facilitate certain marginalized groups to access information through awareness programmes and educating them. Geographical remoteness is a factor which makes a society marginalized one. This should also be taken in to consideration.

- ✓ **Inherent need for facilitation: -** In all cases of pro- active disclosure or collective monitoring there is an inherent need for facilitation by external agencies/ individuals/ groups.

- ✓ **Open decision making:-** It must be also be kept in mind that, as far as possible, all decision making should be done in public in the full view of all interested stake holders. This is the best way of ensuring that decisions are not only fair but also appear to be fair.

- ✓ **Transparency and accountability: -** Concepts like transparency and accountability must be frames in a manner in which they are governed by universal and inclusive processes. This is essential to empower every individual or group with the right to monitor a programme and help facilitate beneficiaries claim their rights.

- ✓ **Protection of citizens (Suraksha)**
  It is important to have a secure forum for free and fair discussion for the Gram Sabha. This should be done through liaison with District Administration/ Police.

- ✓ **Citizen's right to be heard (Sunwai)**
  There should be a mechanism to address the grievances of the citizens and to take suitable action. The follow up needs to be intimated to the citizens during the next hearing.

- ✓ **Collective Platform (Janta Ka Manch)**

  Presence of collective platform to strength and substantiate the citizens voice (Janta ka Manch) which will be a safe and secure forum for free and fair discussion. For this awareness programmes, wall paintings etc. to display and disseminate information will be useful so that participation of public on their own issues will result in development free of any corruption.

- ✓ **Report Dissemination (Prasaar)**

  The findings of Social Audit should be in access of public knowledge through public platform using traditional needs as well as new and emerging technologies.

  Thus, in brief, the guiding principles for Social Audit which are seen as tools for social accountability are as follows.

  - ❖ Access to information (Jaankari)
  - ❖ Involvement and participation of citizens in the process of decision making and arriving at a justifiable outcome (Bhagidari)
  - ❖ Protection of citizens (Suraksha)
  - ❖ Citizen’s right to be heard (Sunwai)
  - ❖ Collective Platform (Janta Ka Manch)
  - ❖ Report Dissemination (Prasaar)

Benefits of Social Audit

- ✓ Trains the local community on participatory planning
- ✓ Promotes local democracy.
- ✓ Encourages community participation.
- ✓ Benefit to desired groups.

- ✓ Promotes collective decision making and sharing of responsibilities.
- ✓ Develops human resources and social capital.

Difference between Social Audit and Financial Audit

A traditional financial audit focuses on financial records and their examination by an independent or external auditor following the principles of auditing, while social auditing is focused on measuring, understanding and assessing the social performance of the activities of an implementing agency or organization. Focuses on making the work or method of implementation more effective /more scopes for improvement. Although social audit and financial audit have many things in common, they are not procedurally the same. Social audit focuses on measurement of efficiency in fundamental difference, financial audit focuses on accuracy and correctness of accounts. Other areas of difference between the two can be listed as follows:-

S.N.	Traditional/Financial Audit	Social Audit
1	The performance data is collected by the employee from the management/department.	Performance data is collected through interviews, comments and focus group discussions from key stakeholders.
2	Financial audit focuses on accuracy and correctness of accounts.	Social audit focuses on measuring efficiency in fundamental differences.
3	Financial audit is a routine job. It does not focus on any particular problem.	Social audit focuses on the process of identifying problems and their causes.
4	Financial audit pays more attention to data.	Social audit focuses more on logos and resources.
5	In financial audit, was the money spent correctly and according to the financial norms?	In social audit, social scrutiny, performance and judgments were assessed. Did there be a difference in expenditure?
6	In a financial audit, the audit team issues a statement or report on whether the data or financial figures are accurate.	In social audit, the audit team submits a report to the Gram Sabha whether the amount spent on paper is actually spent on work and whether the actual beneficiary is getting the benefit of the scheme or not.
7	Financial audit is done on financial accounts	Social audit is done on the works implemented by the plan and its benefits.
8	In a financial or traditional audit, the	Stakeholders are in majority in social audit.

S.N.	Traditional/Financial Audit	Social Audit
	majority are shareholders.	
9	Financial audit is done sitting at one place in front of the appointed or concerned officer/employee.	Local people/beneficiaries/ community participation is ensured in social audit, and social audit process is completed in collaboration with community.
10	In financial audit, people are not included due to which the common people of the society do not have any knowledge of financial audit/traditional audit.	Social audits train the local community for participatory planning that can encourage local democracy and encourage community participation.
11	In financial/traditional audit, very little importance is given to the interactions and exchanges between the society and the institution.	In contrast, in social audit, the concept of audit is broadened.

Chapter– IV
VERIFICATION OF RECORDS/DOCUMENTS AVAILABLE IN GRAM PANCHAYATS

- **List of records to be provided :-**
  - All the information and records (along with their photocopies) of all implementing agencies related to MGNREGS are required to be provided to the Social Audit team at least 15 days prior to the Social Audit Gram Sabha
  - A list of records that are required to be provided to the Social Audit team is given below:-

Name of Record	Contents	Level at which record is maintained
Job Card	Days worked and wages earned by the individual MGNREGS worker	MGNREGS Worker
Nominal Muster Rolls (NMRs)/ E Muster Rolls	Work Name, Administrative Sanction Number, Muster Roll no., Period of Work, Worker Job card Number, Worker attendance, Signature of workers and Sanctioned amount	Project Implementing Agency and Program Office, Block
Muster Roll Receipt	This register will contain details of Muster rolls received from the Block Office	Gram Panchayat
Muster Roll Receipt for other implementing authorities	This register provides Date wise information on receipt of Muster Roll and the work for which it is issued for all non GP PIAs	At the GP Level
Muster Roll Issue	Details about total muster rolls issued by the block to different PIAs and GPs	Programme Office, Block
Job Card application	This register will contain the name of the applicant, date of receipt of application and the detail of job card issued	GP and PO
Job Card Receipt	Will contain detail about Job Cards received from the Block Office	GP
Job Card Issue	Details about total Job Card issued by the Block to GPs	Programme Office, Block

Name of Record	Contents	Level at which record is maintained
Employment Register	This register will contain information on details of application for work and the wages or unemployment allowance paid to the worker.	Panchayat Secretary, GP and PO, Block
Gram Sabha Meeting minutes register	Prioritized and list of work approved by the Gram Sabha	GP
Shelf of work	Prioritized and Approved list of works that are to be taken up	GP
Works Register	This Register contains details of each of work such as serial number name and address of PIA date on which work was started, it cost, location , completion date, expenditure incurred, date on which completion certificate was issued.	Panchayat Secretary, GP land PO, Block
Assets Register	This Register contains details of the asset, its cost, location, current status, benefits deliverable and the details of work	Panchayat Secretary, GP and PO, Block
Complaint Status	The register contains the date of receipt of the complaint, the details of the complainant the action taken on the complaint, response of complainant on Action taken Report (ATR), and the date of final disposal.	Panchayat Secretary GP Programme Officer, Block DPC, District
Tenders/ Contracts	This register will contain information on details of tender advertise by Gram Panchayat/ Block/ District	Panchayat Secretary GP Programme Officer, Block DPC, District
Material Procurement Information	Information on details of material procured.	Panchayat Secretary GP Programme Officer, Block DPC, District
Voucher Folder	This folder contains details of all vouchers kept in a serial number. These have to be linked up to the corresponding entries in the cash book	Panchayat Secretary GP Programme Officer, Block, DPC, District
Cash Book and Ledger	All payments and receipts	Panchayat Secretary GP, Programme Officer, Block DPC, District

Name of Record	Contents	Level at which record is maintained
Stock register	This register contains details of all the receipt and issues of the stock items under MGNREGS.	Panchayat Secretary GP, Programme Officer, Block DPC, District
Bank Reconciliation Statement Folder	This folder contains Bank reconciliation statements to reconcile the difference between the balances as per the bank column of the cash book and withdrawals/ receipts made from the dedicated MGRNEGS bank account	DPC
Monthly allotment and Utilization Certificate status	This register contains date – wise information on allotment, expenditure, balance available with the implementing agency and the details regarding submission and pendency of Utilization Certificate	Block
Administrative Sanction	Every work should receive administrative sanction from the DPC before starting	PIA and Programme Office, Block
Work Estimate, Technical Sanction	Every work should have a work estimate and technical sanction	PIA and Programme Office, Block
Gram Sabha Resolution	Only works that are approved and prioritized by the Gram Sabha should be started	Panchayat Secretary GP, Programme Officer, Block
Work commencement order	Programme Officer should issue this at the start of a new work.	PIA
Measurement Book	At the end of every week, the technical assistant should measure the work done and record it in the M Book.	Programme Officer, Block
Wage List	List of people who worked in a particular week along with wages earned	PIA and Programme Officer, Block
Work Completion Certificate	Document that certifies that the work is closed	PO
Local Fund Audit Report	Audit Report of the GP as certified by Local Fund Audit	GP and Block Office
Labour Budget	Record of the number of approved person days under MGNREGS for every GP based on which funds are released from the Central Government to the State Government	GP, Block Office, District Office, State Office

Chapter – V
CONCURRENT SOCIAL AUDIT

Social Audit should be a continuous process of public vigilance. Therefore it is necessary that Social Audit should be conducted twice in a year (can be conducted once in a year as per the instructions of the state Government)

- ✓ After the completion of Social Audit in the Panchayat, concurrent Social Audit will have to be conducted by the Resource Persons along with the MGNREGA workers, beneficiaries and village development committees in gram panchayats. The implementing agency will provide copies of the documents upon request for support for such initiatives.
- ✓ Where deficiencies are found in MGNREGA work during concurrent Social Audit. These Social Audit Rules 2011 accordingly, immediate action should be taken. The draft report/ report and action taken report should be compulsory to present before the next Gram Sabha.
- ✓ The program officer will hold monthly meetings with the Concurrent Social auditors to follow up on the findings of the Social Audit.
- ✓ In the monthly meeting, the program officer will take prompt action on all the observations/ observations made in concurrent Social Audit.

Chapter – VI
ROLES AND RESPONSIBILITIES OF PERSONNEL IN ORGANIZING SOCIAL AUDIT

1. Role of Gram Panchayat in Social Audit :-

- ✓ To provide a platform to the Pradhan/ Up- Pradhan of the Gram Panchayat and the members of the Panchayat to discuss the issues related to the implementation of MGNREGA at the Panchayat level for the smooth conduct of the Social Audit Process. Similarly, a similar platform will be made available by the Panchayat Samiti at the development block level and by the Zila Panchayat members at district level. The state government shall fix the time period of such meeting to ensure that such meeting is held at regular intervals. Such meetings to be held at the development block and District level will be conducted by the DPC or by the Officer nominated by him/her. Report of the meeting will be presented to state employment by DPC or designated Officer Guarantee Council (SEGC).

2. Role of Program Officer (PO) at the Block Level : -

- ✓ Program Officer shall ensure that all the required information and records of all implementing agencies such as Job card register, Employment Register, work register, Gram Sabha work details, Gram Sabha proceeding register, work approved copies of (Administrative and Technical or financial), work estimate, work start order, Muster roll issue and receipt register, Muster roll wage payment information, Bills of work Materials and vouchers (for each work), Measurement Books (for each work), Asset register, Previous action taken report on Social Audit, complaint register, any other document which is required for conducting Social Audit Unit/ Team should be given in the required forms/ MIS formats and at least fifteen days before the scheduled date of Social Audit Process. For the smooth conduct of Social Audit, photocopies have been provided to the Social Audit team/Social Audit Unit.

3. Role of District Programme Coordinator at District level : -

District Programme Coordinator or any nominated officer will ensure the following:-

- ✓ All the records have been submitted by the implementing agencies to the Social Audit Team through the Program Officer for conducting the Social Audit.
- ✓ Time Bound an appropriate action has been taken on Social Audit Report.
- ✓ Measures have been taken to issue receipt or acknowledgement for the amount embezzled or improper utilized.
- ✓ Maintaining separate bank accounts for the recovery of misappropriated amount found during Social Audit.
- ✓ Initiate appropriate action (including criminal case or civil action or termination of service) against such persons or group of persons or person who have misappropriated or embezzled funds for Scheme/works under the Act done.

4. State Government : -

- ✓ The state Government will be responsible for taking follow up action on the findings of the Social Audit.

5. **State Employment Guarantee Council (SEGC) : -**
    - ✓ The State Employment Guarantee Council shall monitor the action taken by the state government and shall incorporate the action taken reports by the state government in the annual report to be placed before the state legislative Assembly.

6. **Central Government : -**

    - ✓Establishment of Social Audit Unit and cost of conducting Social Audit, for implementation of plans, the administrative cost expensed for the same will be borne by the grants given by the Central Government.

7. **Central Employment Guarantee Council (CEGC) : -**

    - ✓ The central employment guarantee council will monitor the cost of conducting MGNREGA Social Audit, implementation of Scheme and action taken on the Social Audit reports and report it in the annual report to be placed before parliament.

Chapter– VII

ROLES AND RESPONSIBILITIES OF SAU AND RESOURCE PERSONS

➢ SOCIAL AUDIT UNIT :-

- ✓ The Social Audit Unit will be drawn from appropriate resource persons at the village, development Block, District and state level, who have knowledge of the rights of the people and from other Civil Society organizations (CSOs) and primary stakeholders having experience in this work. The Social Audit Unit will be responsible for enhancing the capacity of the Gram Sabha to conduct the Social Audit by training and appointing them. The Social Audit Unit will inform the workers about their rights and entitlements under the Act and work with the primary stakeholder for verification of records and worksites will help trained resource persons should be deputed to facilitate the process of Social Audit. These trained resource persons will train the village resource persons/ community/ self-help groups in conducting MGNREGA work and document verification process. Resource person at the village level can be drawn from the primary stakeholder, civil organisations, self Help Groups (SHGs) who have the knowledge and experience to listen for the rights of the people.
- ✓ Trained resource persons appointed to assist in Social Audit in a panchayat not being residents of panchayats needed.
- ✓ The Social Audit unit will be responsible for creating social audit reporting forms, resource material, guidelines and rules for the Social Audit Process.
- ✓ The Social Audit team will go door to door to meet/ verify MGNREGA workers/ beneficiaries and give them

MGNREGA related information. These teams will also visit the project sites and physically verify whether the completed projects match the information contained in the records of the implementing agencies.

- ✓ The Social Audit Unit will be responsible for posting the Social Audit Reports along with the Action taken Reports at public places.
- ✓ It will help in conducting Social Audit by Gram Sabha to read and finalize the decisions after deliberating on the Social Audit.
- ✓ Implementing agency will not interfere at the time of conducting Social Audit.

- **SOCIAL AUDIT EXPERTS (SAEs)/ STATE RESOURCE PERSONS (SRPs)**
  - ✓ Advise and assist the Director in day to day functioning of the SAU and Policy decisions in conduct of Social Audit.
  - ✓ Analyse the Social Audit findings and prepare social audit annual report.
  - ✓ To liaison with CSOs in the State to ensure effective partnerships between SAU and CSOs
  - ✓ To bring in grassroots experience in the design and development of social audit manuals, rules, guidelines and training manuals.
  - ✓ Guide & design the training process for conducting Social Audit.
  - ✓ To evaluate the Social Audit process and the guide the Resource person for effective implementation of Social Audit
  - ✓ Coordination with other Department for training guideline for the Social Audit of their schemes.
  - ✓ Design Social Audit formats for different schemes and training to DRPs, BRPs and VRPs.
  - ✓ Design the training plan for social audit in the state and impart training.

- ✓ Settlement of queries, related to social audit at the state levels.
- ✓ Any others function assigned by the Director SAU from time to time.

- ➢ **DISTRICT RESOURCE PERSONS (DRPs)**
  - ✓ Coordinate all activities related to Social Audit at the District Level
  - ✓ Co-ordinate with the Block Resource Persons to ensure Conducting of Social Audit as per the calendar uploaded on MIS and specified processes and enters the data in the MIS.
  - ✓ Ensure that important Social Audit findings are communicated to senior implementation officials and elected representatives in the districts.
  - ✓ Monitor the action taken reports at the districts level
  - ✓ Capacity Building of the Block Resource Persons, Persons and Village Resource Person etc.
  - ✓ Ensure to all the non-negotiable in the Social Audit process are followed
  - ✓ Participate in drawing up the schedule of social audits
  - ✓ Responsible for identification and training of VRPs
  - ✓ Present the social audit report in the public hearing without any dilution
  - ✓ Submit the final social audit report to the administration as well as SAU.
  - ✓ To evaluate the Social Audit process and liaise with SRP from time to time and give report to Director, SAU.
  - ✓ Will be responsible for coordinating the team assigned to them and conduct of free and fair Social Audit process at the Gram Panchayat levels.
  - ✓ Verify Remuneration claims of BRPs and VRPs of concerned Districts and sent consolidated claims to HPSAU.
- ➢ Any others function assigned by Director SAU and Social Audit Expert from time to time.

BLOCK RESOURCE PERSONS (BRPS)

- ✓ Responsible for overall conduct of Social Audit in the village Panchayat as per the specified process and calendar.
- ✓ Responsible for identification and training of Village Resource Persons.
- ✓ Will be responsible for presenting the Social Audit report in the Gram Sabha and Public Hearing without any dilutions.
- ✓ Responsible for submission of final Audit report as per the prescribed format to SAU.
- ✓ Mobilising wage-seekers and create awareness on programmes.
- ✓ Build capacities of Gram Sabha for conducting Social Audit.
- ✓ To ensure conducting of Social Audit as per the calendar uploaded on MIS and specified processes and enter the finding data in the MIS.
- ✓ The Social Audit team should get a copy of the ATR form the implementing agency as well as report from the resource person who conducted the audit the previous time. During field visits, the Social Audit team should verify whether action as specified in the ATR has indeed been taken, if done, the issue in MIS has to be closed.
- ✓ To ensure the Social Audit record keeping, where conducted Social Audit in the field.
- ✓ Will be responsible for collecting all the information from the Block office and cross checking that the information is complete.
- ✓ Will be responsible for ensuring that the Social Audit report is written and related photocopies of evidence from given record and evidence are collected from the stakeholder by due procedure during the Social Audit process.
- ✓ Will be responsible for submitting the final Social Audit report as well as decision taken formats to the administration as well as

the SAU after the completion of Social Audit Process and Public Hearing.

- ✓ Any other function assigned by Director SAU and District Resource Person from time to time.
- ✓ Actual conduct of Social Audit should be done by the Block Resource Person with village Resource Persons.

➢ **VILLAGE RESOURCE PERSONS (VRPs)**

The Village resource persons serve as the most important link in the chain of the social audit process. They are the ones who perform the role of providing assistance to the community members enabling them to conduct a social audit of their Gram Panchayat.

The following are the key functions of the VRPs during a social audit:

- ✓ On receiving all Scheme related information of the Gram Panchayat, the first task of the VRPs is conducting verification of physical records from the actual ground realities.
- ✓ VRPs must interact with people in small meetings with Beneficiaries, 100% asset verification & asset site verification and verify all records and expenditure incurred by the beneficiary for construction of the assets.
- ✓ VRPs must hold Focused Group Discussion (FGD) with the villagers, including PRI representatives, SHGs, SC/ST households, disabled households in neutral public places and separately.
- ✓ Verify whether MGNREGA wage seekers received all their rightful entitlements.
- ✓ Verify whether assets created under MGNREGA were built as per the norms recorded.

- ✓ Assess who is drawing benefits from the works created under MGNREGA and whether works were created keeping in mind the local development requirements of the GP.
- ✓ Verify whether processes of implementation of MGNREGA in the GP were as per the provisions of the Act and its guidelines.
- ✓ Ensure proactive disclosure of all information pertaining to MGNREGA to the residents of the GP in a manner that is easily understandable.
- ✓ Build capacities of Gram Sabha for conducting Social Audit.
- ✓ Record attendance at the beginning of the Gram Sabha. Make sure there is no proxy attendance being given by any person.
- ✓ Slogans and songs should be used to ease tension and create an enabling environment or to get people back to the focus.
- ✓ Develop a seating protocol between the panel and implementing agencies, workers and the social audit team.
- ✓ During the Social Audit process, the VRPs should find out the following:
    - i. Do Gram Sabhas happen on regular basis and are they attended by the Villagers?
    - ii. Are Gram Sabha held at a convenient time and in a place where people can attend easily?
    - iii. Are people allowed to speak freely?
    - iv. Do women, SC, ST Representatives participate in the Gram Sabha?
    - v. Are people aware of the process of sanctioning of a work and release of funds for construction of assets?
    - vi. Are people aware about the rights and entitlement of a schemes beneficiary?
    - vii. Any other function assigned by DRP and Director SAU from time to time.

Chapter– VIII
CHALLENGES AND SOLUTIONS IN SOCIAL AUDIT

In completing the Social Audit Process, however, according to different regions, geographical conditions, different cultures in society Resource Persons have to face many challenges, which if the Social Audit Process itself is not resolved or the challenges are not resolved. Ensuring transparency and Social Accountability through Social Audit is not only difficult but impossible.

1. **Potential Challenges During the Social Audit Process :-**
   - **Lack of Public Awareness**
     - ✓ The Public is still not participating in these audits. At the same time, adequate support is also not being received by the Panchayati Raj Institutions
     - ✓ Lack of knowledge of Social Audit in the community and lack of interest in Social Audit Process.
     - ✓ Lack of knowledge of the community about the benefits of the scheme.
   - **No action in the results of investigation**
     - ✓ No definite legal process has been prescribed in the directions of non – compliance with the standards laid down in the Social Audit.
     - ✓ These are neither viewed by policy makers as basic data nor changes made to outgoing plans based on them
2. **Means of Dealing with challenges in Social Audit :-**

- ✓ Social Audit should be given the status of taking decisions on important reference. The data obtained from the complete Social Audit should be used as a basic for policy making.
- ✓ For this appropriate procedures and mechanism should be put in place and a monitoring unit should be assigned the task of monitoring these independently

- ✓ To ensure full participation of the public, it is necessary that they should also be made aware through internet and social media. Apart from this to make Social Audit transparent, it is also necessary that the use of smart phones and apps etc. This process should be made accountable and transparent.
- ✓ The Social Auditor should conduct IEC (information, education and communication) activities prior to the Social Audit process on a large scale.
- ✓ In order to make the benefits of the scheme accessible to the general public, people will have to be made aware through FGD and Self Help Group/ Youth Clubs and Sub-Gram Sabhas.

Chapter- IX
FINDINGS

Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 (Rules) were enacted with the objectives to promote transparency and accountability in the implementation of programme, inform and educate people about their rights and entitlements, provide platform for people to express their needs and grievances, promote people's participation in all stages of the implementation and strengthening the scheme by deterring corruption and improving implementation. The Social Audit of MGNREGA was conducted to assess the implementation of the Scheme. The Social Audit was conducted for the period 1st April, 2022 to 31st March, 2023. For this purpose 3544 Gram Panchayats out of 3615 Gram Panchayat in all the 12 districts were covered.

1. Number of Social Audits

a) Number of MGNREGA Social Audit Conducted

Financial Year	Number of GPs in District	GPS where Social Audit was done once		GPS where Social Audit was done twice	
		Number of GPs	% of GPs*	Number of GPs	% of GPs*
2023-24	**Bilaspur**	176	96.59	176	0
	Chamba	309	96.76	309	0
	Hamirpur	248	100.00	248	0
	Kangra	814	99.02	814	0
	Kinnaur	73	95.89	73	0
	Kullu	235	100.00	235	0
	Lahul and Spiti	45	91.11	45	0
	Mandi	559	96.60	559	0
	Shimla	412	99.51	412	0
	Sirmaur	259	97.30	259	0
	Solan	240	94.58	240	0
	Una	245	98.37	245	0
	Total	**3615**	**97.90**	**3615**	**0**

Financial Year	Number of GPs in District	GPS where Social Audit was done once		GPS where Social Audit was done twice	
2022-23	**Bilaspur**	176	64.20	176	0
	Chamba	309	63.75	309	0
	Hamirpur	248	83.47	248	0
	Kangra	814	74.45	814	0
	Kinnaur	73	98.63	73	0
	Kullu	235	85.11	235	0
	Lahul and Spiti	45	71.11	45	0
	Mandi	559	61.18	559	0
	Shimla	412	75.73	412	0
	Sirmaur	259	69.88	259	0
	Solan	240	72.50	240	0
	Una	245	66.94	245	0
	Total	**3615**	**71.92**	**3615**	**0**
2021-22	**Bilaspur**	151	98.01	151	0
	Chamba	283	69.61	283	0
	Hamirpur	229	92.14	229	0
	Kangra	748	97.33	748	0
	Kinnaur	65	100.00	65	0
	Kullu	204	94.61	204	0
	Lahul and Spiti	41	65.85	41	0
	Mandi	469	91.90	469	0
	Shimla	363	82.37	363	0
	Sirmaur	228	92.11	228	0
	Solan	211	78.20	211	0
	Una	234	99.57	234	0
	Total	**3226**	**90.14**	**3226**	**0**
2019-20	**Bilaspur**	151	98.68	151	52.98
	Chamba	283	89.75	283	43.82
	Hamirpur	229	96.51	229	51.53
	Kangra	748	99.20	748	63.50
	Kinnaur	65	100.00	65	83.08
	Kullu	204	100.00	204	83.33
	Lahul and Spiti	41	100.00	41	34.15
	Mandi	469	93.60	469	46.48
	Shimla	363	90.91	363	67.22
	Sirmaur	228	96.49	228	70.61
	Solan	211	99.05	211	63.98

Financial Year	Number of GPs in District	GPS where Social Audit was done once		GPS where Social Audit was done twice	
	Una	234	97.86	234	55.56
	Total	**3226**	**96.19**	**3226**	**59.61**
2018-19	**Bilaspur**	151	100.00	151	94.70
	Chamba	283	95.76	283	71.73
	Hamirpur	229	100.00	229	91.27
	Kangra	748	100.00	748	96.93
	Kinnaur	65	100.00	65	100.00
	Kullu	204	100.00	204	100.00
	Lahul and Spiti	41	100.00	41	100.00
	Mandi	469	100.21	469	91.68
	Shimla	363	100.00	363	90.91
	Sirmaur	228	100.00	228	99.56
	Solan	211	100.00	211	99.05
	Una	234	100.00	234	95.73
	Total	**3226**	**99.91**	**3226**	**93.30**
2017-18	**Bilaspur**	151	99.33	151	0
	Chamba	283	52.65	283	0
	Hamirpur	229	66.37	229	0
	Kangra	748	99.77	748	0
	Kinnaur	65	100.00	65	0
	Kullu	204	100.00	204	0
	Lahul and Spiti	41	87.80	41	0
	Mandi	469	92.53	469	0
	Shimla	363	93.93	363	0
	Sirmaur	228	14.91	228	0
	Solan	211	73.45	211	0
	Una	234	73.50	234	0
	Total	**3226**	**79.52**	**3226**	**0**

- **Percentage with respect to the number of GPs in the state**

b) Social Audit Findings and Action Taken Reports

FY	Name of District	Total number of issues reported	Total number of Action Taken Reports uploaded in the MIS	Total number of issues closed satisfactorily	Total number of issues entered in the MIS
2023-24	**Bilaspur**	829	141	66	829
	Chamba	983	545	4	983
	Hamirpur	717	497	133	717
	Kangra	2531	2323	1558	2531
	Kinnaur	176	141	8	176
	Kullu	1003	1002	311	1003
	Lahul and Spiti	135	107	0	135
	Mandi	1554	1075	43	1554
	Shimla	1350	540	36	1350
	Sirmaur	613	40	13	613
	Solan	957	193	10	957
	Una	842	813	180	842
Total (FY 2023-24)		**11690**	**7417**	**2362**	**11690**
2022-23	**Bilaspur**	456	155	25	456
	Chamba	541	455	215	541
	Hamirpur	657	449	211	657
	Kangra	1812	1737	1243	1812
	Kinnaur	180	165	19	180
	Kullu	833	833	420	833
	Lahul and Spiti	85	42	0	85
	Mandi	854	738	33	854
	Shimla	970	573	77	970
	Sirmaur	419	102	40	419
	Solan	620	164	12	620
	Una	573	564	142	573
Total (FY 2022-23)		**8000**	**5977**	**2437**	**8000**
2021-22	**Bilaspur**	967	612	317	967
	Chamba	623	549	350	623
	Hamirpur	904	768	357	904
	Kangra	2794	2751	2,029	2794
	Kinnaur	259	206	50	259
	Kullu	1019	1019	461	1019

FY	Name of District	Total number of issues reported	Total number of Action Taken Reports uploaded in the MIS	Total number of issues closed satisfactorily	Total number of issues entered in the MIS
	Lahul and Spiti	71	46	1	71
	Mandi	1294	1257	108	1294
	Shimla	1233	949	209	1233
	Sirmaur	686	561	143	686
	Solan	1425	1204	37	1425
	Una	1113	1087	491	1113
Total (FY 2021-22)		**12388**	**11009**	**4553**	**12388**
2019-20	**Bilaspur**	613	520	361	613
	Chamba	1078	1062	706	1078
	Hamirpur	860	793	369	860
	Kangra	2114	2113	1812	2114
	Kinnaur	223	202	99	223
	Kullu	950	950	703	950
	Lahul and Spiti	135	134	88	135
	Mandi	1518	1506	952	1518
	Shimla	1260	1242	959	1260
	Sirmaur	739	719	359	739
	Solan	810	801	201	810
	Una	638	634	545	638
Total (FY 2019-20)		**10938**	**10676**	**7154**	**10938**
2018-19	**Bilaspur**	983	954	702	983
	Chamba	1499	1483	1069	1499
	Hamirpur	1158	1118	605	1158
	Kangra	3842	3841	3500	3,842
	Kinnaur	176	173	134	176
	Kullu	1039	1039	788	1039
	Lahul and Spiti	79	79	59	79
	Mandi	2152	2151	1608	2152
	Shimla	2030	2015	1500	2030
	Sirmaur	1560	1542	1152	1560
	Solan	1042	1011	463	1042
	Una	1052	1048	867	1052
Total (FY 2018-19)		**16612**	**16454**	**12447**	**16612**
2017-18	**Bilaspur**	249	248	200	249
	Chamba	412	408	354	412

FY	Name of District	Total number of issues reported	Total number of Action Taken Reports uploaded in the MIS	Total number of issues closed satisfactorily	Total number of issues entered in the MIS
	Hamirpur	255	255	169	255
	Kangra	1242	1242	1108	1242
	Kinnaur	66	66	56	66
	Kullu	334	334	292	334
	Lahul and Spiti	43	43	40	43
	Mandi	753	752	631	753
	Shimla	930	928	764	930
	Sirmaur	113	113	108	113
	Solan	165	164	97	165
	Una	286	286	255	286
Total (FY 2017-18)		**4848**	**4839**	**4074**	**4848**
Cumulative from FY 2017-18		**64476**	**56372**	**33027**	**64476**

2. Summary of Social Audit Findings & Action Taken Reports

Social Audit Issues are classified into 4 different types (Financial Misappropriation, Financial Deviation, Grievance and process Violation). The classifications of some issues are given below.

Type	Categories	Sub-categories
Financial Misappropriation	Payment to person who did not work	Payment to non-existent person
	Material Procurement	Material has been procured at high rates
Financial Deviation	Work Selection	Work taken up without Gram Sabha approval
	Work Execution	Significant differences between measurements at worksite and recorded values in MBook
Process Violation	Transparency & and Accountability	Job Cards are not with workers
	Work Selection	Shelf of works in not available
Grievance	JC Related	Unable to get Job Card
	Work Related	Complaint- Unable to get work

a) Financial Misappropriation (FM) Issues

FY	Name of District	Financial Misappropriation Issues			Financial Misappropriation Amount			
		Number of FM issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FM Amount as reported in Social Audit (in Rs.)	Amount Accepted (in Rs.)	Amount Rejected (in Rs.)	Amount Recovered (in Rs.)
2023-24	**Bilaspur**	483	125	70	622937	85563	537394	85563
	Chamba	393	204	20	605778	107614	498164	107614
	Hamirpur	399	273	0	516250	361300	154950	361300
	Kangra	1867	1614	341	2660018	909968	1750050	909968
	Kinnaur	9	5	0	194969	45227	149742	45227
	Kullu	497	492	7	1717715	1679192	38523	1679192
	Lahul and Spiti	9	1	0	15589	532	15057	532
	Mandi	710	581	13	2932974	1743880	1189094	1730403
	Shimla	423	177	0	648277	278368	369909	118368
	Sirmaur	131	10	5	7602797	14496	7588301	14496
	Solan	116	39	0	894510	47997	846513	47997
	Una	174	152	51	1161665	330821	830844	330821
Total (FY 2023-24)		**5211**	**3673**	**507**	**19573479**	**5604958**	**13968541**	**5431481**
2022-23	**Bilaspur**	200	96	24	184252	150080	34172	150080
	Chamba	221	187	89	423421	115715	307706	115715
	Hamirpur	304	264	154	195250	194235	1015	194235
	Kangra	1245	1185	491	1475605	1112229	363376	112229
	Kinnaur	24	20	6	114695	114695	0	114695
	Kullu	444	444	174	1873605	1300940	572665	1300940
	Lahul and Spiti	1	1	0	0	0	0	0
	Mandi	318	318	22	595257	449623	145634	449623
	Shimla	192	168	22	358347	57203	301144	57203
	Sirmaur	84	11	2	26567	2436	24131	2436
	Solan	88	72	1	1694238	32329	1661909	32329
	Una	84	84	32	55051	53432	1619	53432
Total (FY 2022-23)		**3205**	**2850**	**1017**	**6996288**	**3582917**	**3413371**	**3582917**
2021-22	**Bilaspur**	510	465	293	1995944	536889	1459055	536,889
	Chamba	286	239	136	871787	241528	630259	241528
	Hamirpur	408	392	214	1359489	838693	520796	833281
	Kangra	1659	1647	903	3834524	1500577	2333947	500577
	Kinnaur	15	12	4	644004	50568	593436	50568
	Kullu	448	448	197	2598138	219337	2378801	219337
	Lahul and Spiti	0	0	0	0	0	0	0
	Mandi	466	466	40	3246034	848771	2397263	848771

FY	Name of District	Financial Misappropriation Issues			Financial Misappropriation Amount			
		Number of FM issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FM Amount as reported in Social Audit (in Rs.)	Amount Accepted (in Rs.)	Amount Rejected (in Rs.)	Amount Recovered (in Rs.)
	Shimla	289	281	55	2907939	366775	2541164	366775
	Sirmaur	158	142	33	10609177	41533	10567644	34333
	Solan	149	146	8	2194714	104858	2089856	104858
	Una	186	186	73	1409077	256480	1152597	256480
Total (FY 2021-22)		**4574**	**4424**	**1956**	**31670827**	**5006009**	**26664818**	**4993397**
2019-20	**Bilaspur**	283	283	168	1397340	502746	894594	502378
	Chamba	366	361	255	1425330	103266	1322064	103266
	Hamirpur	262	262	230	525509	86066	439443	86066
	Kangra	1222	1222	1216	1974779	959261	1015518	959261
	Kinnaur	5	4	3	21308	10060	11248	460
	Kullu	526	526	437	1337318	206994	1130324	206994
	Lahul and Spiti	5	5	2	1124	1124	0	1124
	Mandi	304	304	211	874603	394390	480213	394390
	Shimla	171	171	102	1327200	146075	1181125	146075
	Sirmaur	87	87	31	3248921	18025	3230896	18025
	Solan	103	103	11	1203581	78537	1125044	78537
	Una	68	68	62	232909	38107	194802	38107
Total (FY 2019-20)		**3402**	**3396**	**2728**	**13569922**	**2544651**	**11025271**	**2534683**
2018-19	**Bilaspur**	75	75	65	1717,022	426,297	1290725	426297
	Chamba	182	174	89	2494,760	65299	2429461	65299
	Hamirpur	134	134	127	559,420	393654	165766	393654
	Kangra	714	714	680	2805,947	1044821	1761126	1044821
	Kinnaur	8	8	7	41969	0	41969	0
	Kullu	178	178	144	661083	192835	468248	192835
	Lahul and Spiti	0	0	0	0	0	0	0
	Mandi	184	184	94	3458147	392979	3065168	392979
	Shimla	81	80	64	1293931	166951	1126980	166951
	Sirmaur	136	136	101	4413110	58655	4354455	58655
	Solan	60	60	15	990202	212559	777643	212559
	Una	59	59	55	356944	46049	310895	46049
Total (FY 2018-19)		**1811**	**1802**	**1441**	**18792535**	**3000099**	**15792436**	**3000099**
2017-18	**Bilaspur**	1	1	1	0	0	0	0
	Chamba	9	7	7	0	0	0	0
	Hamirpur	0	0	0	0	0	0	0
	Kangra	3	3	3	24720	7000	17720	7000
	Kinnaur	2	2	2	0	0	0	0

FY	Name of District	Financial Misappropriation Issues			Financial Misappropriation Amount			
		Number of FM issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FM Amount as reported in Social Audit (in Rs.)	Amount Accepted (in Rs.)	Amount Rejected (in Rs.)	Amount Recovered (in Rs.)
	Kullu	2	2	2	24820	0	24820	0
	Lahul and Spiti	0	0	0	0	0	0	0
	Mandi	3	3	1	22626	22476	150	22476
	Shimla	2	2	2	0	0	0	0
	Sirmaur	0	0	0	0	0	0	0
	Solan	1	1	0	3600	3600	0	3600
	Una	0	0	0	0	0	0	0
Total (FY 2017-18)		**23**	**21**	**18**	**75766**	**33076**	**42690**	**33076**
Cumulative from FY 2017-18		**18226**	**16166**	**7667**	**90678817**	**19771710**	**70907127**	**19575653**

b) Financial Deviations (FD) Summary

FY	Name of District	Financial Deviations Issues and Amount			
		Number of FD issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FD Amount as reported in Social Audit (in Rs.)
2023-24	**Bilaspur**	29	1	1	305966
	Chamba	81	44	9	264667
	Hamirpur	49	16	0	84501
	Kangra	87	49	15	990549
	Kinnaur	48	29	0	51675
	Kullu	69	68	0	1508567
	Lahul and Spiti	21	21	0	0
	Mandi	199	75	4	5740580
	Shimla	90	3	0	188925
	Sirmaur	93	2	2	26521606
	Solan	40	16	0	2134771
	Una	32	26	3	218142
Total (FY 2023-24)		**838**	**350**	**34**	**38009949**
2022-23	**Bilaspur**	11	1	0	27102
	Chamba	51	39	23	13335549
	Hamirpur	35	19	11	196540
	Kangra	49	46	12	224739

FY	Name of District	Financial Deviations Issues and Amount			
		Number of FD issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FD Amount as reported in Social Audit (in Rs.)
	Kinnaur	58	46	0	209191
	Kullu	62	53	18	246598
	Lahul and Spiti	22	12	0	0
	Mandi	129	97	2	928214
	Shimla	118	19	0	973749
	Sirmaur	75	7	3	7964634
	Solan	33	24	1	1509418
	Una	22	16	8	486541
Total (FY 2022-23)		**665**	**379**	**78**	**26102275**
2021-22	**Bilaspur**	60	22	8	467574
	Chamba	71	69	48	2637769
	Hamirpur	67	62	44	298909
	Kangra	210	204	103	1859175
	Kinnaur	96	75	5	2003289
	Kullu	96	96	39	414372
	Lahul and Spiti	10	10	0	0
	Mandi	212	196	26	11088767
	Shimla	94	48	7	504689
	Sirmaur	110	72	18	7577398
	Solan	70	59	2	3281869
	Una	104	92	52	1183318
Total (FY 2021-22)		**1200**	**1005**	**352**	**31317129**
2019-20	**Bilaspur**	61	42	32	1082497
	Chamba	69	61	30	470779
	Hamirpur	35	31	28	141807
	Kangra	122	121	119	1361394
	Kinnaur	43	35	21	1448
	Kullu	60	60	45	436828
	Lahul and Spiti	7	7	3	14994
	Mandi	267	261	111	2066293
	Shimla	15	12	11	67862
	Sirmaur	89	87	49	6298051
	Solan	66	64	12	1207744
	Una	15	15	14	28107
Total (FY 2019-20)		**849**	**796**	**475**	**13177804**
2018-19	**Bilaspur**	52	42	38	542239
	Chamba	51	53	20	293633
	Hamirpur	19	19	17	120348

FY	Name of District	Financial Deviations Issues and Amount			
		Number of FD issues reported	Number of issues on which ATR has been submitted	Number of issues closed	FD Amount as reported in Social Audit (in Rs.)
	Kangra	128	128	123	1517315
	Kinnaur	16	16	14	800
	Kullu	63	63	56	634529
	Lahul and Spiti	1	1	1	4
	Mandi	208	202	118	4560546
	Shimla	8	8	8	75646
	Sirmaur	116	111	84	5952878
	Solan	61	58	23	672768
	Una	29	29	29	4867
Total (FY 2018-19)		**752**	**730**	**531**	**14375573**
2017-18	**Bilaspur**	1	0	0	0
	Chamba	1	1	1	0
	Hamirpur	0	0	0	0
	Kangra	7	7	7	93130
	Kinnaur	0	0	0	0
	Kullu	5	5	5	7140
	Lahul and Spiti	0	0	0	0
	Mandi	34	33	7	129508
	Shimla	3	3	3	0
	Sirmaur	0	0	0	0
	Solan	1	1	1	14500
	Una	0	0	0	0
Total (FY 2017-18)		**52**	**50**	**24**	**244278**
Cumulative from FY 2017-18		**4356**	**3310**	**1494**	**123227008**

c) Grievances

Financial Year	Name of District	Number		
		Number of Grievances registered	Number of issues on which ATR has been submitted	Number of grievances redressed
2023-24	**Bilaspur**	30	0	0
	Chamba	136	50	1
	Hamirpur	30	6	0
	Kangra	81	79	36
	Kinnaur	8	8	0
	Kullu	5	5	1
	Lahul and Spiti	19	19	0

Financial Year	Name of District	Number		
		Number of Grievances registered	Number of issues on which ATR has been submitted	Number of grievances redressed
	Mandi	106	106	0
	Shimla	196	52	9
	Sirmaur	46	0	0
	Solan	209	35	0
	Una	160	151	31
Total (FY 2023-24)		**1026**	**511**	**78**
2022-23	**Bilaspur**	29	12	0
	Chamba	97	96	65
	Hamirpur	38	2	1
	Kangra	88	88	54
	Kinnaur	13	13	0
	Kullu	17	17	7
	Lahul and Spiti	17	8	0
	Mandi	103	91	3
	Shimla	152	90	12
	Sirmaur	52	20	4
	Solan	113	16	4
	Una	108	108	27
Total (FY 2022-23)		**827**	**561**	**177**
2021-22	**Bilaspur**	62	56	12
	Chamba	131	130	107
	Hamirpur	84	67	29
	Kangra	206	206	170
	Kinnaur	8	3	1
	Kullu	43	43	35
	Lahul and Spiti	12	1	0
	Mandi	156	147	9
	Shimla	161	123	18
	Sirmaur	90	79	8
	Solan	160	122	4
	Una	184	183	89
Total (FY 2021-22)		**1297**	**1160**	**482**
2019-20	**Bilaspur**	66	66	56
	Chamba	254	254	226
	Hamirpur	106	105	69

Financial Year	Name of District	Number		
		Number of Grievances registered	Number of issues on which ATR has been submitted	Number of grievances redressed
	Kangra	158	158	155
	Kinnaur	40	37	20
	Kullu	73	73	62
	Lahul and Spiti	48	47	31
	Mandi	256	248	214
	Shimla	330	329	322
	Sirmaur	173	173	120
	Solan	188	186	68
	Una	209	209	203
Total (FY 2019-20)		**1901**	**1885**	**1546**
2018-19	**Bilaspur**	277	274	274
	Chamba	455	455	414
	Hamirpur	407	402	373
	Kangra	897	893	890
	Kinnaur	92	90	85
	Kullu	553	553	523
	Lahul and Spiti	65	65	51
	Mandi	901	881	860
	Shimla	716	714	705
	Sirmaur	402	401	375
	Solan	347	338	235
	Una	480	480	479
Total (FY 2018-19)		**5592**	**5546**	**5264**
2017-18	**Bilaspur**	111	110	108
	Chamba	187	184	174
	Hamirpur	246	237	237
	Kangra	513	512	512
	Kinnaur	62	60	57
	Kullu	245	241	241
	Lahul and Spiti	44	42	42
	Mandi	502	494	484
	Shimla	457	454	454
	Sirmaur	67	67	67
	Solan	78	73	53
	Una	114	114	114
Total (FY 2017-18)		**2626**	**2588**	**2543**

Financial Year	Name of District	Number		
		Number of Grievances registered	**Number of issues on which ATR has been submitted**	**Number of grievances redressed**
Cumulative from FY 2017-18		**13269**	**12251**	**10090**

d) Process Violations

Financial Year	Name of District	Number of Process Violation issues reported	Number of issues on which ATR has been submitted	Number of issues closed
2023-24	**Bilaspur**	284	18	2
	Chamba	370	184	37
	Hamirpur	249	115	0
	Kangra	491	441	76
	Kinnaur	109	96	4
	Kullu	432	431	12
	Lahul and Spiti	86	52	0
	Mandi	526	228	18
	Shimla	641	197	3
	Sirmaur	343	6	2
	Solan	591	68	10
	Una	474	465	27
Total (FY 2023-24)		**4596**	**2301**	**191**
2022-23	**Bilaspur**	216	49	8
	Chamba	172	130	47
	Hamirpur	280	162	68
	Kangra	430	425	166
	Kinnaur	85	83	6
	Kullu	309	269	140
	Lahul and Spiti	45	21	0
	Mandi	304	232	10
	Shimla	508	317	26
	Sirmaur	208	62	26
	Solan	386	51	10
	Una	359	354	80
Total (FY 2022-23)		**3302**	**2155**	**587**
2021-22	**Bilaspur**	335	146	65
	Chamba	135	110	86
	Hamirpur	345	250	130
	Kangra	719	714	445
	Kinnaur	140	101	21
	Kullu	432	432	286

Financial Year	Name of District	Number of Process Violation issues reported	Number of issues on which ATR has been submitted	Number of issues closed
	Lahul and Spiti	49	35	4
	Mandi	460	415	54
	Shimla	689	536	121
	Sirmaur	328	307	96
	Solan	1046	877	39
	Una	639	634	294
Total (FY 2021-22)		**5317**	**4557**	**1641**
2019-20	**Bilaspur**	203	180	155
	Chamba	389	389	340
	Hamirpur	457	395	325
	Kangra	612	612	585
	Kinnaur	135	126	63
	Kullu	291	291	249
	Lahul and Spiti	75	75	59
	Mandi	691	663	509
	Shimla	744	741	700
	Sirmaur	390	390	291
	Solan	453	449	146
	Una	346	346	335
Total (FY 2019-20)		**4786**	**4657**	**3757**
2018-19	**Bilaspur**	579	571	570
	Chamba	811	805	622
	Hamirpur	598	563	533
	Kangra	2103	2101	2100
	Kinnaur	60	59	45
	Kullu	245	245	240
	Lahul and Spiti	13	13	12
	Mandi	859	843	811
	Shimla	1225	1217	1208
	Sirmaur	906	903	829
	Solan	574	556	295
	Una	484	484	483
Total (FY 2018-19)		**8457**	**8360**	**7748**
2017-18	**Bilaspur**	137	137	137
	Chamba	218	216	195
	Hamirpur	18	18	18
	Kangra	718	718	718
	Kinnaur	4	4	4
	Kullu	86	86	85
	Lahul and Spiti	1	1	1
	Mandi	212	207	195

Financial Year	Name of District	Number of Process Violation issues reported	Number of issues on which ATR has been submitted	Number of issues closed
	Shimla	466	465	465
	Sirmaur	46	46	46
	Solan	89	89	65
	Una	172	172	172
Total (FY 2017-18)		**2167**	**2159**	**2101**
Cumulative from FY 2017-18		**28625**	**24189**	**16025**

e) Disciplinary and Criminal Action

FY	Name of District	Number of employees fined under section 25 of MGNREGA	Number of employees censured/ waned	Number of employees suspended	Number of employees terminated	Number of FIRs filed
2023-24	**Bilaspur**	0	0	0	0	0
	Chamba	27	0	0	0	0
	Hamirpur	3	0	0	0	0
	Kangra	55	221	0	0	0
	Kinnaur	0	1	0	0	0
	Kullu	1	7	0	0	0
	Lahul and Spiti	0	81	0	0	0
	Mandi	36	109	1	0	0
	Shimla	13	61	0	0	0
	Sirmaur	0	4	0	0	0
	Solan	0	0	0	0	0
	Una	4	74	0	0	**0**
Total (FY 2023-24)		**139**	**558**	**1**	**0**	**0**
2022-23	**Bilaspur**	2	0	0	0	0
	Chamba	3	2	0	0	0
	Hamirpur	1	1	0	0	0
	Kangra	65	137	0	0	0
	Kinnaur	0	0	0	0	0
	Kullu	0	46	0	0	0
	Lahul and Spiti	0	41	0	0	0
	Mandi	51	154	0	0	0
	Shimla	0	175	0	0	1

FY	Name of District	Number of employees fined under section 25 of MGNREGA	Number of employees censured/ waned	Number of employees suspended	Number of employees terminate d	Number of FIRs filed
	Sirmaur	0	10	0	0	0
	Solan	0	0	0	0	0
	Una	6	53	0	1	0
Total (FY 2022-23)		**128**	**619**	**0**	**1**	**1**
2021 -22	**Bilaspur**	7	12	0	0	0
	Chamba	3	2	0	0	0
	Hamirpur	1	3	0	0	0
	Kangra	68	418	0	0	1
	Kinnaur	1	0	0	0	0
	Kullu	5	48	0	0	0
	Lahul and Spiti	0	46	0	0	0
	Mandi	30	117	0	0	0
	Shimla	4	261	0	0	0
	Sirmaur	0	63	0	0	0
	Solan	1	0	0	0	0
	Una	8	141	0	0	0
Total (FY 2021-22)		**128**	**1111**	**0**	**0**	**1**
2019 -20	**Bilaspur**	8	11	0	0	0
	Chamba	2	72	0	0	0
	Hamirpur	1	3	0	0	1
	Kangra	16	353	0	0	0
	Kinnaur	0	0	0	0	0
	Kullu	9	81	0	0	0
	Lahul and Spiti	0	95	0	0	0
	Mandi	14	114	1	15	1
	Shimla	0	220	0	0	0
	Sirmaur	1	41	0	0	0
	Solan	2	0	0	0	0
	Una	1	127	0	0	0
Total (FY 2019-20)		**54**	**1117**	**1**	**15**	**2**
2018 -19	**Bilaspur**	1	6	0	0	
	Chamba	3	124	0	0	0
	Hamirpur	0	8	0	1	0
	Kangra	19	933	0	2	0

FY	Name of District	Number of employees fined under section 25 of MGNREGA	Number of employees censured/ waned	Number of employees suspended	Number of employees terminated	Number of FIRs filed
	Kinnaur	0	0	0	0	0
	Kullu	22	65	0	0	0
	Lahul and Spiti	0	56	0	0	0
	Mandi	1	112	0	20	0
	Shimla	2	319	0	0	1
	Sirmaur	0	58	0	0	0
	Solan	1	0	0	0	0
	Una	2	97	0	1	0
Total (FY 2018-19)		**51**	**1778**	**0**	**24**	**1**
2017-18	**Bilaspur**	0	0	0	0	
	Chamba	0	67	0	0	0
	Hamirpur	0	3	0	0	0
	Kangra	0	518	0	0	0
	Kinnaur	0	0	0	0	0
	Kullu	0	35	0	0	0
	Lahul and Spiti	0	31	0	0	0
	Mandi	0	43	0	14	0
	Shimla	0	126	0	1	0
	Sirmaur	0	0	0	0	0
	Solan	0	0	0	0	0
	Una	0	82	0	0	0
Total (FY 2017-18)		**0**	**905**	**0**	**15**	**0**
Cumulative from FY 2017-18		**500**	**6088**	**2**	**55**	**5**

f) Social audit of other schemes

Details of social audit of other schemes conducted by SAU

Sr. No.	Name of Scheme
1	Building and Other Construction Workers Welfare Board (BOCWWB)
2	National Social Assistance Programme (NSAP)
3	Fifteenth Finance Commission- Grant (XVFC-G)
4	Pradhan Mantri Awas Yojna- Gramin (PMAY-G)
5	Pradhan Mantri Awas Yojna- Urban (PMAY-U)
6	Pradhan Mantri Poshan Shakti Nirman /MDM
7	Department of Social Justice and Empowerment (DoSJE)

Fund Management

Financial Year	Amount received for Social Audit of MGNREGS (in Rs.)
2023-24	30650000
2022-23	53493645
2021-22	14319500
2020-21	29137000
2019-20	19529000
2018-19	16071000
2017-18	14002000
2016-17	2011000

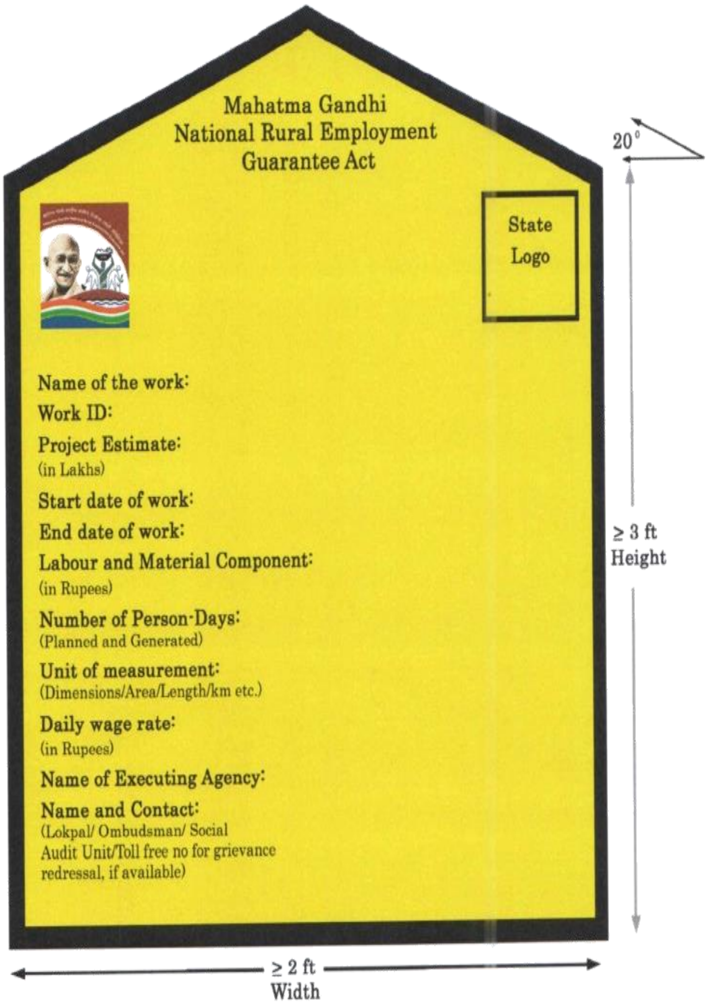
Dr. Sandeep Kumar
District Resource Person
District Mandi, HP

Om Prakash Sharma
State Resource Person
Himachal Pradesh

(Dr. Amar Dutt Bhardwaj)
Director,
Social Audit Unit, HP
Shimla -171002

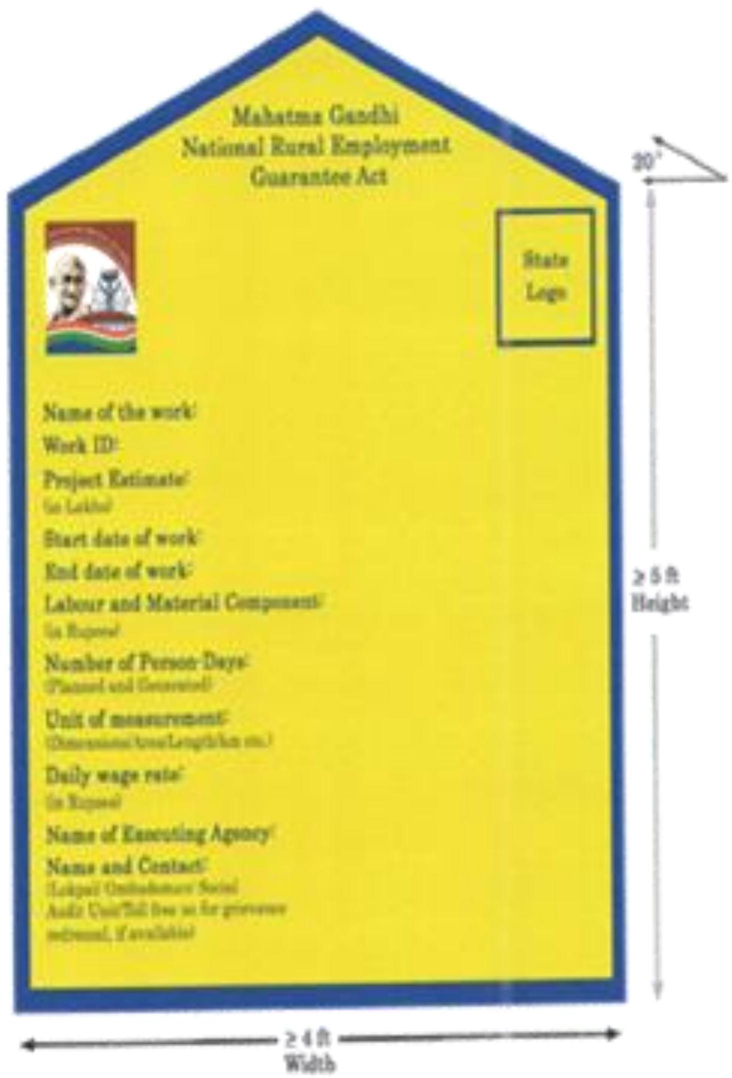
Annexure – I

SAMPLE CITIZEN INFORMATION BOARD FOR INDIVIDUAL AND HOUSEHOLD WORK



Annexure-II

SAMPLE CITIZEN INFORMATION BOARD FOR COMMUNITY WORK



Document verification during Social Audit Process in GP Bhulwasi Block Ghumarwin District Bilaspur (HP)

Physical verification of Asset by Social Audit Process in GP Bhojnagar, Block Solan, District Solan (HP)

Door to door verification during Social Audit Process in GP Marahna Block Ghumarwin District Bilaspur (HP)

Community Mobilization during Social Audit Process in GP Bhadiara Block Rait District Kangra (HP)

Social Audit Gram Sabha successfully in GP Thakurdwara Block Kangra District Kangra (HP)

Block Level Public Hearing held at Block Kandaghat Solan (HP)

Annexure-III

Format 1 : Social Auidt Panchayat Report Card

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar** Panchayat: **BAMTA**
Social Audit Period: From **01/04/2022** To **31/03/2023**

Registration

SR#	Villages	Number Of Registered		SCs		STs		Others		Male	Female
		Household	Persons	Household	Persons	Household	Persons	Household	Persons		
1	Badhyat (176)	89	178	48	94	0	0	41	84	98	80
2	Baihl Kandaila (175)	92	190	41	86	0	0	51	104	99	91
3	Bamta (201)	59	117	9	17	0	0	50	100	63	54
4	Bhandwar (177)	0	0	0	0	0	0	0	0	0	0
5	Jangal Sungal (153/A)	115	249	105	227	0	0	10	22	127	122
6	Jangal Sungal Nichala (179/2)	1	2	0	0	0	0	1	2	1	1
7	Jangal Sungal Uperla (179/1)	3	7	3	7	0	0	0	0	4	3
Total >>		**359**	**743**	**206**	**431**	**0**	**0**	**153**	**312**	**392**	**351**

Job Card Issued

SR#	Villages	Total		SCs		STs		Others		Male	Female
		Household	Persons	Household	Persons	Household	Persons	Household	Persons		
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
1	Badhyat (176)	87	173	47	91	0	0	40	82	96	77
2	Baihl Kandaila (175)	89	184	41	86	0	0	48	98	96	88
3	Bamta (201)	58	115	8	15	0	0	50	100	62	53
4	Bhandwar (177)	0	0	0	0	0	0	0	0	0	0
5	Jangal Sungal (153/A)	111	242	103	224	0	0	8	18	123	119
6	Jangal Sungal Nichala (179/2)	1	2	0	0	0	0	1	2	1	1
7	Jangal Sungal Uperla (179/1)	2	5	2	5	0	0	0	0	3	2
8	Khairian Luhnu (203)	46	75	7	14	0	0	39	61	43	32
9	Khairian Upparli (202)	35	71	7	16	1	1	27	54	37	34
10	Nihal (200)	89	167	19	39	2	4	68	124	85	82
Total >>		**518**	**1,034**	**234**	**490**	**3**	**5**	**281**	**539**	**546**	**488**

Total Expenditure Works

SR#	Work Type	Total Works on which expenditure was made during the period	Total completed works on which expenditure was made during the period	Total completed works on which no expenditure was made
1	Anganwadi/Other Rural Infrastructure	0	0	0
2	Coastal Areas	0	0	0
3	Drought Proofing	0	0	0
4	Rural Drinking Water	0	0	0
5	Food Grain	0	0	0
6	Flood Control and Protection	0	0	0
7	Fisheries	0	0	0
8	Micro Irrigation Works	0	0	0
9	Works on Individuals Land (Category IV)	16	15	0
10	Land Development	1	1	0
11	Other Works	0	0	0
Total >>		**17**	**16**	**0**

Social Audit Format 2A : Works Executed (General)

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar** Panchayat: **BAMTA**
Social Audit Period: From **01/04/2022** To **31/03/2023**

SR#	Work ID	Work Name	Work Category	Work Start Date	Last work date	Status (Completed /Incomplete/In Progress)	*Total Sanctioned (In Rs.)*				*Total Expenditure so far (In Rs.)*				*Expenditure during the audit peiod*			
							Unskilled Wages	Skilled Wages	Materials	Total	Unskilled Wages	Skilled Wages	Materials	Total	Unskilled Wages	Skilled Wages	Materials	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	1301001002/IF/32203884	C/O CATTLE SHED SHYAM LAL S/O MALU VILLAGE JUNGAL SUNGAL	Gram Panchayat	01/08/2021	03/10/2023	Completed	37595	18554	43851	100000	36273	12456	11378	60107	8056	4844	0	12900
2	1301001002/IF/32229672	C/O CATTLE SHED SOHAN LAL S/OBAKSHI RAM VILLAGE BEHAL KANDELA	Gram Panchayat	01/02/2022	03/10/2023	Completed	38771	17736	43492	99999	36677	19722	4625	61024	27136	19722	0	46858
3	1301001002/IF/32296043	C/O CATTLE SHED LACHMAN S/O GORKHU	Gram Panchayat	09/08/2022	03/10/2023	Completed	56936	25524	17540	100000	55544	19800	10890	86234	55544	19800	0	75344

		RAM VILLAGE BAMTA																
4	1301001002/IF/32296049	C/O PUCCA FLOOR URINE TANK TROUGH FODDER KHURLI RAJINDRA W/O SURENDER PAL VILLAGE BAMTA	Gram Panchayat	17/08/2022	03/10/2023	Completed	21028	7363	6609	35000	20988	7128	0	28116	20988	7128	0	28116
5	1301001002/IF/32297222	C/O CATTLE SHED BHAGAT RAM S/O ATMA RAM VILLAGE JUNGAL SUNGAL	Gram Panchayat	09/08/2022	03/10/2023	Completed	51200	22292	26509	100001	50668	20196	11939	82803	50668	20196	0	70864

6	1301001002/IF/32297545	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	Gram Panchayat	16/11/2022	03/10/2023	Completed	60045	22883	17073	100001	58549	22176	10945	91670	46004	17424	0	63428
7	1301001002/IF/32299756	C/O CATTLE SHED SURAJ PRAKASH S/O HIRU RAM VILLAGE NIHAL	Gram Panchayat	01/11/2022	15/06/2024	Completed	60049	22452	17500	100001	55672	20988	11790	88450	49820	18216	0	68036
8	1301001002/IF/32299758	C/O CATTLE SHED NIRMLA DEVI W/O RATI RAM VILLAGE NIHAL	Gram Panchayat	16/02/2023		On Going	60003	18126	21870	99999	57413	16632	0	74045	24168	0	0	24168

Data as per MIS			Data from field verification																
SR#	Work Code	Work Name	Did Gram Sabha approve this work ?	Did this work receive administrative sanction?	Did this work receive technical sanction ?	Are photos in different stages of execution available ?	Was work done in the location specified in the sanction ?	Was work done as per technical estimate ?	If individual work, did the beneficiary work on it?	Is there a work site board?	Were contractors involved in execution of this work ?	Were machines used in the execution of this work?	If completed, is CR available ?	Is Work visible? / Was work done ?	Usefulness of work	Quality of Work	Quantity as per Mbook	Quantity as per field measurement	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	1301001002/IF/32203884	C/O CATTLE SHED SHYAM LAL S/O MALU VILLAGE JUNGAL SUNGAL																	
2	1301001002/IF/32229672	C/O CATTLE SHED SOHAN LAL S/OBAKSHI RAM VILLAGE BEHAL KANDE																	

		LA																	
3	1301001002/IF/32296043	C/O CATTLE SHED LACHMAN S/O GORKHU RAM VILLAGE BAMTA																	
4	1301001002/IF/32296049	C/O PUCCA FLOOR URINE TANK TROUGH FODDER KHURLI RAJINDRA W/O SURENDER PAL VILLAGE BAMTA																	
5	1301001002/IF/32297222	C/O CATTLE SHED BHAGAT RAM S/O ATMA																	

		RAM VILLAGE JUNGAL SUNGAL																		
6	1301001002/IF/32297545	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT																		
7	1301001002/IF/32299756	C/O CATTLE SHED SURAJ PRAKASH S/O HIRU RAM VILLAGE NIHAL																		

Social Audit Format 2B : Works Expenditure (Wages and Material)

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar** Panchayat: **BAMTA**
Social Audit Period: From **01/04/2022** To **31/03/2023**

Unskilled Wages

Records as per MIS							Record as per verification from GP Records			
SR#	**Work Name (Work Code)**	**NMR Number**	**Start Date End Date**	**Date of Payment**	**Number of person days**	**Amount on skilled wages (In Rs.)**	**Work Name**	**Number of person days**	**Amount on skilled wages (In Rs.)**	**Remarks**
1	2	3	4	5	6	7	8	9	10	11
1	C/O CATTLE SHED SHYAM LAL S/O MALU VILLAGE JUNGAL SUNGAL(1301001002/IF/32203884)	4315	17/07/2022 31/07/2022	06/08/2022	10	2120				
2		8168	17/10/2022 31/10/2022	05/11/2022	28	5936				
3	C/O CATTLE SHED SOHAN LAL S/OBAKSHI	3768	01/07/2022 15/07/2022	21/07/2022	22	4664				

Records as per MIS							Record as per verification from GP Records			
SR#	Work Name (Work Code)	NMR Number	Start Date End Date	Date of Payment	Number of person days	Amount on skilled wages (In Rs.)	Work Name	Number of person days	Amount on skilled wages (In Rs.)	Remarks
1	2	3	4	5	6	7	8	9	10	11
	RAM VILLAGE BEHAL KANDELA(1301001002/IF/32229672)									
4		5023	01/08/2022 15/08/2022	20/08/2022	28	5936				
5		5557	17/08/2022 31/08/2022	07/09/2022	18	3816				
6		7457	01/10/2022 15/10/2022	20/10/2022	26	5512				
7		8885	01/11/2022 15/11/2022	19/11/2022	28	5936				

Skilled Wages

Records as per MIS							Record as per verification from GP Records			
SR#	**Work Name (Work Code)**	**NMR Number**	**Start Date End Date**	**Date of Payment**	**Number of person days**	**Amount on skilled wages (In Rs.)**	**Work Name**	**Number of person days**	**Amount on skilled wages (In Rs.)**	**Remarks**
1	2	3	4	5	6	7	8	9	10	11
1	C/O CATTLE SHED BHAGAT RAM S/O ATMA RAM VILLAGE JUNGAL SUNGAL(1301001002/IF/32297222)	5579	17/08/2022 31/08/2022	02/11/2022	9	3564				
2		6187	01/09/2022 15/09/2022	02/11/2022	14	5544				
3		6900	16/09/2022 30/09/2022	02/11/2022	9	3564				
4		7479	01/10/2022 15/10/2022	02/11/2022	8	3168				
5		8905	01/11/2022 15/11/2022	22/11/2022	11	4356				
6	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT(1301001002/IF/32297545)	9324	16/11/2022 30/11/2022	10/01/2023	9	3564				

Material Expenses

Records as per MIS									Record as per verification from GP Records			
SR#	**Work Name (Work Code)**	**Vendor Name**	**Bill Number**	**Bill Date**	**Material Name**	**Unit Price (In Rs.)**	**Quantity**	**Total Price (In Rs.)**	**Is vendor name correct**	**Is bill date correct**	**Is price and quantity correct**	**Remarks**
1	2	3	4	5	6	7	8	9	10	11	12	13
Total >>						**□0**	**0**	**□0**				

Format 3 : Payment To Workers

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar**
Social Audit Period: From **01/04/2022** To **31/03/2023**

Records as per MIS											Record as per verification from GP Records			
SR#	Job Card No.	Bank/ Post Account No.	Name of Worker	Father/ Husband Name	Work Name	Muster Roll No.	Muster Roll		No. of Days worked	Wages Paid (In Rs.)	House hold Status	Actual Days worked	Actual Amount Received	Observations
							From	To						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	HP-01-001-002-01284200/160	XXXXX020973	susheela	gopal	Construction of PMAY-G House for Individuals - PMAY-G REG. NO. HP1029891	6270	01/09/2022	15/09/2022	5	1060				
2	HP-01-001-002-01284200/161	XXXXX800667	jagdish	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	9302	16/11/2022	30/11/2022	14	2968				
3		XXXXX800667	jagdish	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	10497	17/12/2022	31/12/2022	12	2544				

4		XXXXX800 667	jagdish	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	11115	01/01/20 23	15/01/20 23	9	1908				
5		XXXXX800 667	jagdish	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	12034	17/01/20 23	31/01/20 23	14	2968				
6		XXXXX021 006	sheela devi	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	9302	16/11/20 22	30/11/20 22	14	2968				
7		XXXXX021 006	sheela devi	roda ram	C/O CATTLE SHED JAGDISH CHAND S/O RODA RAM VILLAGE BADHYAT	10497	17/12/20 22	31/12/20 22	12	2544				

FORMAT 4: Entitlement to SC/ST Households

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar** Panchayat: **BAMTA**
Social Audit Period: From **01/04/2022** To **31/03/2023**

Records as per MIS						Record as per verification from GP Records	
SR#	**Job Card Number**	**Name of Head of Household**	**Number of days of work provided**	**Number of days of work demanded but not provided**	**Name of individual work sanctioned**	**Number of days they would require (minimum is 14)**	**Individual work desired but not yet sanctioned**
1	2	3	4	5	6	7	8
1	HP-01-001-002-01284200/157	rameshwaru devi	0	0			
2	HP-01-001-002-01284200/158	Bimla devi	0	0			
3	HP-01-001-002-01284200/159	banti devi	0	0			
4	HP-01-001-002-01284200/160	susheela	5	-5			
5	HP-01-001-002-01284200/161	jagdish	215	-215			

6	HP-01-001-002-01284200/164	Sanjeev Kumar	0	0			
7	HP-01-001-002-01284200/165	nikki devi	0	0			

मनरेगा में कामगारों के अधिकार

- ✓ मनरेगा जॉबकार्ड पाने का अधिकार।
- ✓ मनरेगामेंकाम की मांग करने और इसे पाने का अधिकार।
- ✓ बेरोजगारी भत्ता पाने का अधिकार।
- ✓ मनरेगा परियोजना के शेल्फ की योजना बनाने और तैयार करने का अधिकार।
- ✓ गांव के 5 कि0मी0 के भीतर काम प्राप्त करने का अधिकार।
- ✓ कार्यस्थल पर कार्य सुविधाओं का अधिकार।
- ✓ 15 दिनों के भीतर मजदूरी प्राप्त करने का अधिकार।
- ✓ मजदूरी भुगतान में देरी के लिए मुआवजे का अधिकार।
- ✓ शिकायत का समय-समय पर निवारण पाने का अधिकार।
- ✓ सामाजिक लेखा परीक्षा आयोजित करने का अधिकार।

FORMAT 4: Entitlement to SC/ST Households

State: **HIMACHAL PRADESH** District: **BILASPUR** Block: **Bilaspur Sadar** Panchayat: **BAMTA**
Social Audit Period: From **01/04/2022** To **31/03/2023**

Records as per MIS						Record as per verification from GP Records	
SR#	**Job Card Number**	**Name of Head of Household**	**Number of days of work provided**	**Number of days of work demanded but not provided**	**Name of individual work sanctioned**	**Number of days they would require (minimum is 14)**	**Individual work desired but not yet sanctioned**
1	2	3	4	5	6	7	8
1	HP-01-001-002-01284200/157	rameshwaru devi	0	0			
2	HP-01-001-002-01284200/158	Bimla devi	0	0			
3	HP-01-001-002-01284200/159	banti devi	0	0			
4	HP-01-001-002-01284200/160	susheela	5	-5			
5	HP-01-001-002-01284200/161	jagdish	215	-215			
6	HP-01-001-002-01284200/164	Sanjeev Kumar	0	0			
7	HP-01-001-002-01284200/165	nikki devi	0	0			

(Anirudh Singh)
Rural Dev. & PR Minister
Himachal Pradesh