

Process Documentation of Social Audit of Integrated Watershed Management Programme (IWMP) A Case study of Andhra Pradesh and Telangana



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K. PRABHAKAR

ABBREVIATIONS

| | |
|---------|---|
| AP | Andhra Pradesh |
| ATRs | Action Taken Reports |
| CSOs | Civil Society Organisations |
| DA | Daily Allowance |
| DRPs | District Resource Persons |
| DTR | Decision Taken Report |
| DVCs | District Vigilance Cells |
| DWMA | District Water Management Agency |
| GO | Government Order |
| GP | Gram Panchayat |
| IWMP | Integrated Watershed Management Programme |
| MGNREGA | Mahatma Gandhi National Rural Employment Guarantee ACT |
| NGOs | Non-Governmental Organisations |
| OBC | Other Backward Classes |
| PIA | Project Implementation Agency |
| PRI | Panchayati Raj Institutions |
| RTI | Right to Information |
| SC | Scheduled Caste |
| ST | Scheduled Tribe |
| SLNA | State Level Nodal Agency |
| SRPs | State Resource Persons |
| SSAAT | Society for Social Audit, Accountability and Transparency |
| TA | Travel Allowance |
| VOs | Village Organisations |
| VSAs | Village Social Auditors |
| WCC | Watershed Computer Centre |
| WSC | Watershed Committee |
| SHGs | Self-Help Groups |
| MPDO | Mandal Parishad Development Officer |

| Table of Contents | Page No. |
|---|-----------------|
| Executive Summary | |
| Chapter 1 | |
| Introduction | 1 |
| Integrated Watershed Management Programme (IWMP) | 1 |
| Social Audit in IWMP | 1 |
| The main objectives of a Social Audit | 2 |
| Society for Social Audit, Accountability & Transparency (SSAAT) | 3 |
| Chapter 2 | |
| Social Audit in IWMP - SSAAT Guidelines | 4 |
| Methodology | 4 |
| Process of the Social Audit | 6 |
| Pre-Social Audit | 6 |
| Social Audit Process at the Project level | 7 |
| Social Audit at Gram Sabha | 8 |
| Public Hearing | 9 |
| Role and Responsibility of the SRPs | 13 |
| Role and Responsibility of the DRPs | 13 |
| Selection Process of Village Social Auditors (VSA) | 14 |
| Chapter 3 | |
| Process documentation of Social Audit in IWMP – A Case from M. C. Palli watershed project – Social Audit Process - Step-by-step | 17 |
| Social Audit in IWMP– M. C. Palli watershed project in brief | 17 |
| Meeting with WCC Staff | 18 |
| VSA Selection and Training | 18 |
| Consolidation of Records and Verification | 19 |
| Interaction meeting | 20 |
| Formation of teams for audit | 20 |
| The Social Audit process at micro watershed level | 20 |
| Social Audit Gram Sabha | 22 |
| Public Hearing | 24 |

| Table of Contents | | Page No. |
|---|--|-----------------|
| Decision Taken | | 25 |
| Social Audit in IWMP in Telangana State - Satwar watershed project in brief | | 27 |
| Decision Taken | | 28 |
| Conclusions & Suggestions | | 30 |

LIST OF FIGURES

| Figure | Title | Page No. |
|---------------|---|-----------------|
| 2.1 | Schematic Diagram of IWMP Social Audit Process | 16 |
| 3.1 | Village Social Auditors' Training | 19 |
| 3.2 | Consolidation of Records and Verification by VSAs | 19 |
| 3.3 | Interaction Meeting with Stakeholders | 20 |
| 3.4 | Farm Pond Technical Measurement and Avenue Plantation Survival Counting | 22 |
| 3.5 | Technical Measurement of Check dam and Threshing floor | 22 |
| 3.6 | Gram Sabha at Netheguttapalli MWS Project | 23 |
| 3.7 | Gram Sabha at Bodevaripalli MWS Project | 23 |
| 3.8 | Gram Sabha at Satwar MWS project – Telangana | 24 |
| 3.9 | Public Hearing at Punganur | 29 |
| 3.10 | Public Hearing at Algole – Telangana | 29 |

LIST OF TABLES

| Table | Title | Page No. |
|--------------|--|-----------------|
| 3.1 | Details of M. C. Palli Watershed Project | 17 |
| 3.2 | Different Types of Micro-Watershed-wise Works Executed under M. C. Palli Watershed Project | 18 |
| 3.3 | Watershed Based Findings of Social Audit in IWMP | 26 |
| 3.4 | Details of Satwar Watershed Project | 27 |
| 3.5 | Different Types of Micro-Watershed-wise Works Executed under Satwar Watershed Project | 28 |

LIST OF ANNEXURES

| Annexure | Title | Page No. |
|-----------------|---|-----------------|
| I | Social Audit in IWMP – Findings in detailed – M. C. Palli | 34 |
| II | Social Audit in IWMP – Findings in detailed – Satwar | 36 |
| III | List of Documents required for Social Audit of IWMP | 39 |
| IV | Formats used during Social Audit | 40 |

EXECUTIVE SUMMARY

IWMP is a consolidated programme launched in 2009 by the erstwhile Drought Prone Areas Programme (DPAP), Desert Development Programme (DDP) and Integrated Wastelands Development Programme (IWDP) of the Department of Land Resources. This consolidation was for optimum use of resources, sustainable outcomes and integrated planning. The programme was being implemented as per the common guidelines of Watershed Development Projects 2008 (Revised edition 2011).

The main objectives of the IWMP was to restore the ecological balance by harnessing, conserving and developing degraded natural resources such as soil, vegetative cover and water. The outcomes result in prevention of soil run-off, regeneration of natural vegetation, rainwater harvesting and recharging of the groundwater table. This enables multi-cropping and the introduction of diverse agro-based activities, which help to provide sustainable livelihoods to the people residing in the watershed area.

The common guidelines for Watershed Development Programme 2008 (Revised edition 2011), emphasises on 'Social Audits' of IWMP Projects for ensuring transparency and accountability. As per the guidelines, the State government is committed to ensuring the Social Audit process for transparency and accountability in the programme. It is in the interest of programme implementation Social Audits were arranged for the works undertaken. Social Auditing of a scheme by the primary stakeholders or with the active involvement of the primary stakeholders of the scheme includes facilitation and verification of facts on the ground while taking into account official records, verification of works and verification by meeting beneficiaries, recording written/oral evidence of beneficiaries, writing the Social Audit report followed by a discussion on the report in a public assembly in presence of the independent observers.

The Department of Rural Development, Government of Andhra Pradesh is the first institute in the country to carry out the Social Audit process for IWMP projects by SSAAT. The Social Audit process was first piloted in two project areas in Anantapur District in the year 2011.

The main objectives of a Social Audit in IWMP is to promote the empowerment of rural communities directly benefiting from welfare schemes such as Integrated Watershed Management Programme; to develop a sense of ownership amongst the beneficiaries towards these schemes by encouraging them to participate in the Social Audit as well as training them in the nuances of the process, to create awareness amongst the rural communities about their rights and entitlements under the schemes, to serve as a monitoring mechanism to improve the quality of the scheme, to minimise the leakage and wastage of public funds by making the public anomalies found and people responsible for the same during the Social Audit process in the public hearing.

The current case study on 'Process Documentation of Social Audit in IWMP' explains the step-by-step Social Audit process in IWMP.

CHAPTER - 1

Introduction

Integrated Watershed Management Programme (IWMP)

The main objectives of the IWMP are to restore the ecological balance by harnessing, conserving and developing degraded natural resources such as soil, vegetative cover and water. The outcomes are the prevention of soil run-off, regeneration of natural vegetation, rainwater harvesting and recharging of the groundwater table. This enables multi-cropping and the introduction of diverse agro-based activities, which help to provide sustainable livelihoods to the people residing in the watershed area. In addition, there is a Scheme of Technology Development, Extension and Training (TDET) which is also being implemented to promote the development of cost-effective and proven technologies to support watershed management.

IWMP is a consolidated programme launched in 2009-10 by the erstwhile Drought Prone Areas Programme (DPAP), Desert Development Programme (DDP) and Integrated Wastelands Development Programme (IWDP) of the Department of Land Resources. This consolidation was for optimum use of resources, sustainable outcomes and integrated planning. The programme was being implemented as per the Common Guidelines for Watershed Development Projects 2008¹(Revised edition 2011).

Social Audit in IWMP:

The common guidelines for the Watershed Development Programme 2008 (Revised edition 2011), emphasises on 'Social Audits' of IWMP projects for ensuring transparency and accountability. As per the guidelines, the State government is committed to ensure the Social Audit process for transparency and accountability in the

¹ <http://www.dolr.nic.in/dolr/downloads/pdfs/CommonGuidelines2008.pdf>

programme. It is in the interest of the implementation of the programme that Social Audits were arranged for the works undertaken.

The Ministry of Rural Development, Government of India describes Social Audits as 'auditing of a scheme by the primary stakeholders or with the active involvement of the primary stakeholders of the scheme. This includes facilitation and verification of acts on the ground while taking into account official records, verification of works and verification by meeting beneficiaries, recording written/oral evidence of beneficiaries, writing the Social Audit report followed by a discussion on the report in a public assembly in the presence of independent observers.'

The Ministry adds that Social Audit is a continuous process of public vigilance through which the potential beneficiaries and other stakeholders of an activity or project are involved at every stage: from planning to implementation as well as monitoring and evaluation.

The main objectives of a Social Audit are:

- To promote the empowerment of rural communities directly benefiting from welfare schemes such as Integrated Watershed Management Programme
- To develop a sense of ownership amongst the beneficiaries towards these schemes by encouraging them to participate in the Social Audit as well as training them in the nuances of the process
- To create awareness amongst the rural communities about their rights and entitlements under the schemes
- To serve as a monitoring mechanism to improve the quality of the scheme
- To minimise leakage and wastage of public funds by making the public anomalies found and people responsible for the same during the Social Audit process in the public hearing

The Department of Rural Development, government of Andhra Pradesh is the first in the country to carry out the Social Audit process for IWMP projects by SSAAT. The

Social Audit process was first piloted in two project areas in Anantapur district in the year 2011.

Society for Social Audit, Accountability and Transparency (SSAAT):

SSAAT is an independent society set up by the Department of Rural Development, government of Andhra Pradesh. Its vision is to uphold the concept of eternal vigilance by the people facilitated by social activists and the State government acting in conjunction to achieve the same. SSAAT has been conducting Social Audits of the flagship programmes by Government of India, namely Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Security Pensions, Integrated Watershed Management Programme, Aam Aadmi Bima Yojana and National Social Assistance Programme (NSAP). As of today, SSAAT has completed about 140 Social Audits in IWMP projects.

The Social Audit process in Andhra Pradesh was undertaken by the Society for Social Audit, Accountability and Transparency (SSAAT), an independent society set up by the Department of Rural Development, Government of Andhra Pradesh to facilitate Social Audits of the IWMP.

CHAPTER - 2

Social Audit in IWMP - SSAAT Guidelines:

Based on the practical experiences gained from these Social Audits, SSAAT's resource personnel acted as facilitators and conducted Social Audits across 22 districts of Andhra Pradesh and Telangana by training community members to audit the Government schemes themselves. The following guidelines are prepared for carrying out Social Audits in IWMP projects by SSAAT:

Methodology:

A Social Audit process involves the analysis of both primary and secondary data available at the village level. Firstly, the secondary data in the form of records, registers, etc., are accessed by the SSAAT resource personnel. Secondly, cross-check the records through door-to-door verification and worksite by the Village Social Auditors (VSAs) who were trained by SSAAT. During this time, they collect primary data by conducting detailed interviews and focus group discussions with beneficiaries, families and others involved with the scheme.

The Social Audits are being conducted as means to empower the people and to facilitate public scrutiny of the implementation of the government development schemes and programme in the utilisation of funds in the prescribed manner and to access their rights and entitlements.

I. Definitions:

- a. 'Social Auditors' means the beneficiaries or members of the beneficiaries families identified by SSAAT, trained in Social Audit processes who will carry out the Social Audits and present the findings in the Gram Sabha held for Social Audit
- b. 'Social Audit Gram Sabha' means the Gram Sabha specially convened on the conclusion of the Social Audit process in which the Social Audit report is readout

- c. State Resource Persons (SRPs) are Resource Persons deputed by SSAAT to lead the Social Audit exercise
- d. District Resource Persons (DRPs) are deputed by the SSAAT to facilitate the Social Audit exercise
- e. Village Social Auditors (VSAs) are literate youth from the primary stakeholder's households of the IWMP. They are identified and selected by the resource persons of SSAAT and trained in the Social Audit process. The village Social Auditors are the primary stakeholders in the Social Audit process
- f. 'Social Audit project level public hearing' means the public meeting conducted at IWMP project level presided by the Project Director or any other officer authorised on his/her behalf. Social Audit public hearing shall be conducted in one of the micro watersheds of the project preferably at the headquarters of the project

II. Periodicity of Social Audit:

- a. The Social Audits of the Integrated Watershed Management Programme (IWMP) will be carried out once in a year for every project
- b. Social Audits in a project will be taken up in all the micro watersheds of the project and they are simultaneously in consultation with the SLNA

III. Scope of the Social Audit:

- a. The Social Audit shall be taken up for the works executed under Entry Point Activities (EPA), Natural Resource Management (NRM), Production Systems Improvement (PSI), Livelihoods for the asset less and landless components of IWMP on which expenditure are incurred at the village level
- b. Funds released under Production Systems Improvement (PSI) both from Watershed Computer Centre (WCC) and DWMA to Village Organisations (VOs), Animal Husbandry department and other convergence departments and also expenditure incurred by WCC itself shall be audited
- c. Expenditure under Institution and capacity building incurred at WCC shall also be audited

Process of the Social Audit:

1. Pre-Social Audit

- a. Social Audit schedule: The schedule to conduct Social Audit will be prepared by SSAAT in consultation with the State Level Nodal Agency (SLNA) once in three months and communicated to the districts through written proceedings in advance, so as to give them sufficient time to prepare for the audit process
- b. Intimation letter: The concerned Project Directors of DWMA and Project Officers will receive an intimation letter with the details of Social Audit schedule listing out the records that are to be provided to the Social Audit teams
- c. Handing over of records: The records pertaining to the project area to be audited will be kept ready and handed over to the Social Audit team on the first day of commencement of the audit process. The records required for Social Audit will be as per the list attached in Annexure-II
- d. Responsibility for producing the records: The project officer will provide the required information to the team without fail. The PO will be responsible for keeping records ready as per the schedule of the Social Audit and ensure that it is handed over to the team
- e. Facilitation for providing accommodation, food and logistics: PO has to ensure providing accommodation, food and logistics arrangement to the SA team during the audit
- f. Selection and deployment of the Social Audit team: SSAAT will be responsible for identifying, training and deploying the IWMP Social Audit teams. The Programme Manager and Additional Programme Manager (Technical), SSAAT (IWMP) will ensure that the schedules are drawn upon followed scrupulously. Two teams shall be deployed in Rayalaseema and one team each in the Telangana and Andhra region
- g. Randomisation of the SA team: Each Social Audit team will be headed by an SRP who shall not belong to the same district. SRP shall have a team of seven DRPs. DRPs shall not belong to the same Mandal/project area

2. Social Audit Process at the Project level

- a. Meeting with WCC Staff: Before the Social Audit process commences at the project level, the SRP and the Project Officer have to organise a meeting between the Social Audit team and the staff at the Watershed Computer Centre (WCC). They will jointly decide the Social Audit schedule at the project level and also the schedule of the MWS Gram Sabhas
- b. VSA selection and training: The Social Audit team shall identify the interested literate youth (three-four per village/micro watershed area) from the beneficiaries' families, henceforth, known as VSAs. The team will train VSAs along with TOs of the WCC. Training will include main features of IWMP, technical aspects under IWMP, RTI (Right to Information) and Social Audit process DRPs will adequately orient the VSAs about the entire Social Audit process right from record verification to verification of works in the field through classroom training. In the selection of VSAs, youth from primary stakeholders of IWMP preferably, from Scheduled Caste/Tribe/Other Backward Classes (SC/ST/OBC) and other poor families
- c. Consolidation of records and verification: The team will verify the records available at project level. They will cross-check with the given records and the web reports against the total expenditure to ascertain that all the records were handed over to them
- d. Formation of teams for audit: The VSAs will be organised into teams headed by a DRP. The DRP's role is to help, facilitate the Social Audit verification process at the village level through the VSAs. One or more teams will be allotted to each micro watershed for audit based on the volume of expenditure to be audited
- e. The Social Audit process at micro watershed level: Prior to the start of Social Audit verification at the field level, there will be an orientation programme to the Watershed Committee (WC) members, VOs, user groups and other people's representatives to explain the objectives of the Social Audit and to seek their participation in the programme. Social Audit team will create awareness about the programme amongst the community. During the Social Audit, in the micro watershed areas, the following activities will be undertaken:

1. The Social Audit team will begin the process by explaining the objectives of the IWMP and the manner in which it is being implemented in the State
2. A thorough door-to-door verification of muster rolls and payments were made to the wage seekers whose names were entered in the muster rolls, benefits that are received under Productive System Improvement (PSI)/ Livihood (LH) components
3. Verification of all the works executed under Entry Point Activities (EPA), Natural Resource Management (NRM), PSI (Agriculture/AH/others) and Livelihoods components by going to the worksites and interviewing beneficiaries. They will verify the worksites in the presence of the Watershed Assistant/Technical Officer/Junior Engineer /Project Officer. The Project Officer will ensure that he/she and the concerned Watershed Assistant, Technical Officer is present at the worksite
4. Quality Control team's reports shall be taken into account while preparing the DTF
5. Village Organisation and beneficiaries of PSI and LH components should be interviewed and records verified for utilisation of funds and grounding of activities
6. In case of doubts raised by the Technical Officer on measurement deviation issues, they can recheck one or two worksites along with the DRP before the Gram Sabha
7. Recording the written statements of the Primary Stakeholders of IWMP with proper witnesses on any issue as well as filling up of the Social Audit formats and writing reports
8. In case of any misappropriation of funds is noticed the persons responsible and the ultimate recipient of such fund shall be identified and indicated in the report. In case, recoveries are made during the Social Audit the money will be credited as per orders issued by the CRD
9. The Social Audit team will conduct ward/habitation meetings with the primary stakeholders including a special meeting in the SC/ST localities on various aspects of the implementation of the IWMP.

3. Social Audit at Gram Sabha

The Social Audit verification process at the village level will end with a Social Audit Gram Sabha, which will be scheduled by the project officer through a written request to

the watershed committee chairman/members and the Sarpanch. The project officer will organise the Gram Sabha bearing in mind the time when the villagers would be available. The Mini Water Scheme (MWS) Gram Sabhas shall be chaired by the Sarpanch and proceedings of the Gram Sabhas will be recorded by the Panchayat Secretary. The SA team shall read out the issues identified, deviations found and persons responsible for each issue in presence of IWMP staff and IWMP stakeholders. The persons will respond to each issue. The explanation of the persons held responsible for lapses will be taken into account before the report is finalised and presented in the Public Hearing. The Project Officer has to ensure that the information pertaining to IWMP activities, provisions and contact details of the implementing persons should be made available to the participants on paper/posters during the Gram Sabha.

Independent Observer

The Gram Sabha shall be conducted in the presence of an independent observer who shall not be part of the Integrated Watershed Management Programme implementing agency and preferably of a cadre not less than of a Tahsildar, deputed by the District Collector.

- a) Every issue identified by the Social Audit team, will be recorded by the independent observer, in writing, including the evidence of the job card holders, beneficiaries and the version of the persons indicted in the Social Audit. Thereafter, the statement so recorded shall be read over to the deponent and his/her signature is obtained
- b) If any person aggrieved by the Social Audit finding desires, the observer shall be give an opportunity for a re-examination of the issue in his/her presence
- c) The evidence so recorded shall not be re-opened at project level Social Audit Public Hearing. (independent observer will be paid the honorarium for attending the Gram Sabha, as decided by the government)

4. Public Hearing: The Social Audit process will culminate with a public hearing at the project level (in any one micro-watershed village of the project as per availability of transport, preferably at headquarters of the project). The Social Audit reports along with evidence and grievances gathered by the Social Audit team and opinion of the Gram

Sabha as per the proceedings of the Gram Sabha will be read out in the presence of the IWMP stakeholders, people's representatives, the concerned IWMP functionaries and senior officers of the government

5. The project officer has to ensure that the information pertaining to IWMP activities, provisions and contact details of the implementing persons is made available to the participants on paper/posters during the public hearing

6. Process and Participation in the Public Hearing:

- a) The project staff will ensure the participation of all the User Groups (UGs) members and leaders, watershed committee members, VO representatives, Gram Panchayat Sarpanches, wage seekers from all the micro watershed villages at the project level in the public hearing
- b) The Project Officer is responsible for making arrangements for the smooth conduct of public hearing such as dais, tent, chairs and public address system, etc.
- c) All the public representatives and functionaries involved in the implementation of the project will be invited by the Project Officer for the meeting, along with all primary stakeholders
- d) The Social Audit findings will be readout micro watershed wise. The Presiding Officer shall take into account, the observations made by the independent observer in the Gram Sabha report. Based on the Gram Sabha report and the persons held responsible in the Decision Taken Format (DTF), the Presiding Officer will pass orders then and there and record the same in the DTF

7. Role of Presiding Officer and decision taken:

- a) The Project Director-DWMA or his representative (a senior officer in the department) will be the "Presiding Officer" at the public hearing. For every issue readout by the Social Audit team, the Presiding Officer will record his or her decisions/recommendations of the action to the government in the Decision Taken Format by examining the evidence recorded by the observer at the micro watershed and pass orders in each case.

- b) The Presiding Officer will record the decision on each finding of the Social Audit in the public hearing based on the evidence presented by the Social Audit team and the version of the persons made responsible by the SA team
- c) In case of lapses or deviations, Presiding Officer will fix responsibility and take immediate corrective or disciplinary action as prescribed by the government from time to time
- d) Immediately on the conclusion of the Social Audit public hearing, the photocopy of Social Audit report, containing the orders passed by the Presiding Officer will be sent to the DWMA for follow-up action and original reports will be kept with SSAAT. Copy of the Social Audit report shall be sent to SLNA
- e) The Social Audit report finalised in the Social Audit public hearing of the project will be considered as an enquiry report
- f) Where disciplinary action has been ordered in the public hearing, such process will be completed within 30 days from the date of completion of the Social Audit public hearing after following the due process outlined by the Rural Development Services (SRDS) for Fixed Tenure Employees (FTEs) and SLNA for others
- g) Where the persons found to have misappropriated funds repay the same in the public hearing, the same will be deposited in the account designated by the commissioner and a receipt is issued to the person then and there. If the amounts so recovered rightfully belong to wage seekers, the same will be returned to them within seven days from the date of recovery of such money
- h) In case the persons found guilty of misappropriation fail to repay the amounts, disciplinary action shall be taken as per the disciplinary rules devised by SRDS for the FTEs. In case VOs have distributed/misused funds, action may be initiated as per the existing procedures and guidelines of SERP (Society for Elimination of Rural Poverty)

8. Participation of Quality Control Team:

In the cases, where the material component of a work is very high and it is perceived that, support of members from the quality control wing is required, the same can be requested from the Quality Control Committee (CQCO) team, if such work was not verified by the QC teams during their monthly verification, they may further furnish

relevant reports.

9. Public Disclosure of Social Audit Reports:

All Social Audit reports will be uploaded on the SSAAT website with link given to IWMP website.

10. Action Taken Reports Public Disclosure:

All Social Audit Action Taken Reports (ATRs) will be uploaded on the SSAAT website. This shall be linked to IWMP website.

11. Code of Conduct for the Social Audit Personnel:

The Social Audit teams including the SRPs, DRPs and VSAs will necessarily follow the code of conduct laid down below:

- a) The Social Audit team will exhibit high standards of impartiality and integrity in their work
- b) They will stay only in the houses of wage seekers or any government building
- c) They will accept the food arranged by the members of the SHG, who are independent of the IWMP implementation. The Social Audit team will pay for the food that is prepared from the DA that is paid to them.
- d) Services of any Social Audit or violating the above code of conduct will be summarily suspended.

12. Monitoring the Social Audit:

To ensure the objectivity and transparency in the Social Audit processes, SSAAT will constitute a special team at the State level to cross check the functioning of SRPs, DRPs and the findings of Social Audit reports. This will help in processing evaluation and transparent conduct of Social Audit.

13. Role and Responsibility of the SRPs:

- Will be responsible for the Social Audit process in the district where he/she is placed
- Will be responsible for drawing up the monthly schedule for Social Audits along with the DRPs and in consultation with the district administration
- Will be responsible for ensuring that the DRPs do a proper identification and training as well as monitoring of VSA
- Liaison with the project officials on the various aspects of Social Audit for which support is required
- Will certify the expenditure incurred for making photocopies of the required documents by the Project Officer for handing over to the Social Audit team for audit
- Will co-ordinate and facilitate implementation with local NGOs and CSOs who express interest in being part of the Social Audit process and follow-up with them
- Will ensure that the DRPs and VSAs write the Social Audit reports and gather evidence from the stakeholders during the Social Audit process
- Will ensure that the Social Audit reports, evidences and the decision taken report (duly signed by the Presiding Officer) are submitted to the district administration and the state office
- Will ensure that the DRPs and the VSAs plan and attend appraisals and submit reports to the district administration, Social Audit follow-up cell and the State office
- The SRPs will also attend review meetings on a regular basis
- The SRP will ensure that the monthly reports of the work done as well as the attendance of the DRPs are submitted to the State office on time
- The SRP will also submit the list of VSAs who have participated in the Social Audit process to the State office

14. Role and Responsibility of the DRPs:

- Will participate in drawing up the monthly schedule of Social Audits to be held in a

district

- Will be responsible for identification and training of VSAs to carry out Social Audits in the respective project
- Will mobilise the primary stakeholders of IWMP to public hearing
- Will provide awareness and information regarding IWMP to all stakeholders of IWMP
- Will be responsible for applying for all the IWMP related records at the watershed computer office
- Will be responsible for coordinating the team assigned to him/her and conduct a free and fair Social Audit process at the micro watershed level
- Will be responsible for ensuring that the Social Audit report is written and evidences are gathered from the stakeholders by due process during the Social Audit
- Will be responsible for presenting the Social Audit reports in the public hearing and put up the facts as gathered from the stakeholders
- Will be responsible for submitting the final Social Audit reports as well as the Decision Taken Reports (DTR) to the administration as well as SSAAT after the completion of the process and the public hearing

15. Selection Process of Village Social Auditors (VSA):

- Each DRP will visit a Micro Watershed area and inform the PRI representatives of the Social Audit process and explain the audit process that will take place over the next week
- The PRI representatives will also be informed of the independent nature of the Audit process and the VSA selection criteria, informing that the VSA cannot be related in any way to the implementation agency and has to be from the labourers family
- The DRPs will approach the labourer's families who have worked at the IWMP worksites and explain the Social Audit processes to them and ask if there are any literate youth from their families who would be interested to participate in the Social

Audit process

- The families will also be informed that since the process will take 10 days, therefore those who agree to be VSAs will have to be present throughout the process and cannot leave in between to visit their villages
- Three-four literate youths (above 18 years age) among the Primary Stakeholder's families per each micro watershed will be identified and trained as Village Social Auditors (VSA) at the Project Level. These include both young men and women from the stakeholders families
- Classroom trainings for two days will be held at the project level during which the VSAs will be trained on the rights and entitlements aspect of the IWMP, RTI and the non-negotiable in the scheme. The VSAs will also be trained to read and understand the IWMP related documents, so that they get familiar with muster-rolls, consolidated pay-orders and the bills and vouchers, etc., which are required during the door to door verification process
- They will be trained in the process of implementation in Andhra Pradesh and made familiar with the implementation process
- The VSAs will be trained on the verification of records and the manner in which these records can be accessed from the government office, under the RTI Act
- Following the classroom training, the VSAs will be divided into teams' equivalent to number of MWSs headed by one DRP for the door to door and worksite verification
- The VSAs will do the door-to-door verification, gather written testimonies and evidence at the village level from the stakeholders, in case of any inconsistency or deviation is found then it will be reported in the DRP
- The VSAs will verify worksite and record deviations found if any with the DRP in presence of technical IWMP staff concerned
- The VSAs will mobilise the labourers and build awareness through Focus Group Discussions (FGDs)
- The remuneration to the VSAs will be according to the orders issued by SSAAT from time to time



Figure 2.1: Schematic Diagram of IWMP Social Audit Process

The purposes of the current case study on 'Process Documentation of Social Audit in IWMP' are:

- To document the Social Audit process
- To understand on ground field experiences and challenges

The main objectives of the "Process documentation of Social Audit in IWMP" are:

- To ascertain current practices and processes of transparency and accountability
- To use detailed methods of Social Audit modalities in IWMP

CHAPTER-3

Step-wise process documentation of Social Audit in IWMP – A Case from M. C. Palli watershed project

1. Social Audit in IWMP - M. C. Palli watershed project in brief:

The selected site in the ongoing Social Audit in IWMP exercise for Process documentation is M. C. Palli watershed project which was implemented by Dhan foundation as Project Implementing Agency (PIA). The Social Audit reports period was from 1st January, 2014 to 30th December, 2016 and Social Audit process was scheduled during 16th-25th January, 2017 conducted by Society for Social Audit, Accountability and Transparency (SSAAT), Hyderabad. Under M. C. Palli watershed project, four Micro Watershed Schemes (MWS) were implemented during the same period, namely Bodevaripalli, Netheguttapalli, M. C. Palli and Palempalli. Based on the secondary data, among the four MWS, on the whole 369 works were executed by covering 4,405 hectares of area and incurring Rs. 2,23,82,412 of expenditure (Table 3.1).

Table 3.1: Details of M. C. Palli Watershed Project

| Name of the Micro Watershed | Area (Hectares) | No. of Works | Total Expenditure |
|-----------------------------|-----------------|--------------|-------------------|
| Netheguntlapalli | 1193.5 | 97 | Rs.68,65,002 |
| M. C. Palli | 1268.5 | 83 | Rs.48,50,990 |
| Palempalli | 650 | 12 | Rs.7,31,312 |
| Bodevaripalli | 1293 | 177 | Rs. 99,35,108 |
| Grand Total | | | Rs.2,23,82,412.00 |

On the whole, 162 horticulture activities were carried out, followed by 124 farm ponds, 26 check dams repairs, etc. The detailed type of activities from each MWS is shown in Table 3.2.

Table 3.2: Different Types of Micro-Watershed-wise Works Executed under M. C. Palli Watershed Project

| Name of MWS | Bodevaripalli | Netheguttapalli | M. C. Palli | Palempalli | Grand Total |
|-----------------------|---------------|-----------------|-------------|------------|-------------|
| Check dams | 2 | 2 | 3 | 0 | 7 |
| Repair Check dams | 12 | 12 | 2 | 0 | 26 |
| Farm Ponds | 59 | 33 | 32 | 0 | 124 |
| Horticulture | 90 | 34 | 28 | 10 | 162 |
| Cattle Troughs | 5 | 6 | 2 | 0 | 13 |
| Threshing Floor | 3 | 4 | 4 | 1 | 12 |
| Dugout pond | 3 | 0 | 2 | 0 | 5 |
| Avenue Plantation | 1 | 2 | 4 | 1 | 8 |
| Mine Percolation Tank | 2 | 0 | 1 | 0 | 3 |
| Percolation Tanks | 0 | 4 | 5 | 0 | 9 |
| Total | 177 | 97 | 83 | 12 | 369 |

2. Meeting with WCC staff: Before the Social Audit process commences at the project level, the SRP (SSAAT team) and the Project Officer had a meeting between the Social Audit team and the staff at the Dhan foundation, Punganur, Watershed Computer Centre (WCC) for M. C. Palli watershed project. Finally, the Social Audit schedule at the project level and schedule of the MWS Gram Sabhas were decided.

3. VSA selection and training: The Social Audit team identified 13 interested literate youth (three-four per village/ micro watershed area) from the beneficiaries families. An intensive three-day training was given to VSAs along with TOs of the WCC by SSAAT team (Figure 3.1). The training included about main features of IWMP, technical aspects under IWMP, RTI (Right to Information) and Social Audit process. DRPs adequately oriented the VSAs about the entire Social Audit process right from record verification to verification of works in the field through classroom training.



Figure 3.1: Village Social Auditors' Training

4. Consolidation of records and verification: The team verified all the related records available at the project level (Figure 3.2). They cross-checked the given records and the web reports against the total expenditure to ascertain that all the records were handed over to them.



Figure 3.2: Consolidation of Records and Verification by VSA

5. Interaction meeting: After completion of VSAs training and before grounding the field activities, SSAAT team conducted an “Interaction Meeting” along with Social Audit team to ground the actual field level Social Audit process with District, Taluk administration officials, IWMP officials and Project Implementation Agency (PIA) (Figure 3.3). In this meeting, SRP from SSAAT explained about the kind of support and cooperation that was expected from the field by the local IWMP staff, PI staff, Gram Panchayat President and members.



Figure 3.3: Interaction Meeting with Stakeholders

6. Formation of teams for audit: Under the leadership of DRP, members were divided into four groups and each team has moved to allocated MWS areas, namely Bodevaripalli, Netheguttapalli, M. C. Palli and Palempalli. The DRP's role is to help, facilitate the Social Audit verification process at the village level through the VSAs. Based on the volume of expenditure to be audited, SRP and DRP adjusted the teams to each micro watershed accordingly.

7. The Social Audit process at micro watershed level: Prior to the start of Social Audit verification at the field level, the team conducted an orientation programme to the Watershed Committee (WC) members, VOs, user groups and other people's representatives to explain the objectives of the Social Audit and to seek their participation in the programme. Social Audit team created awareness about the programme amongst the community. During the Social Audit, in the micro watershed areas, the following activities were undertaken:

1. The Social Audit team began the process by explaining the objectives of the IWMP and the manner in which it is being implemented in the State
2. A thorough door-to-door verification of muster rolls and payments made to the wage seekers whose names are entered in the muster rolls, and benefits received under PSI/LH components were checked by the team
3. Verification of all the works executed under EPA, NRM, PSI (Agrl/AH/others) and Livelihood components by going to the worksites and interviewing beneficiaries. The team verified the worksites in the presence of the Watershed Assistant/Technical Officer/Junior Engineer/Project Officer. The Project Officer and the Watershed Assistant and Technical Officer concerned were also present at the worksite during the verification.
4. Quality Control team's reports were also taken into account while preparing the DTF
5. Village Organisation and beneficiaries of PSI and LH components are interviewed and records are verified for utilisation of funds and grounding of activities
6. For the clarifications of Technical Officer on measurement deviation issues raised, team rechecked the worksites along with the DRP before the Gram Sabha
7. On spot recording, the written statements of the Primary stakeholders of IWMP with proper witnesses was done on issues identified as well as filling up of the Social Audit formats and writing reports
8. Identified misappropriation of funds in some of the cases and the persons responsible and the ultimate recipient of such funds was identified and indicated in the report
9. The Social Audit team conducted ward/habitation meetings with the primary stakeholders including special meetings in the SC/ST localities on various aspects of the implementation of the IWMP
10. During the fieldwork, teams executed physical and technical verification of all 369 listed works without fail
11. Observed technical deviation in the construction of farm ponds, check dams, repair works of check dams and the same also agreed and authenticated by the PI on spot (Figure 3.4)
12. Observed, loss of five to nine per cent in Mango plantation and 30 per cent loss of avenue plantation and also observed technical deviation in the construction of the threshing floor (Figure 3.5).



Figure 3.4: Farm Pond Technical Measurement and Avenue Plantation Survival Counting



Figure 3.5: Technical Measurement of Check Dam and Threshing Floor

8. Social Audit Gram Sabha:

The Social Audit verification process at the village level has ended with a Social Audit Gram Sabha, which was scheduled by the Project Officer through a written request to the Watershed Committee Chairman/members and the Sarpanch. The Project Officer organised the Gram Sabha keeping in mind the time when the villagers would be available. The MWS Gram Sabha chaired by the Sarpanch and proceedings of the Gram Sabha shall be recorded by the Panchayat Secretary. The SA team readout the issues identified, deviations found and persons responsible for each issue in the presence of IWMP staff and IWMP stakeholders. Accordingly, the concerned persons responded to each issue. The explanation given by the persons held responsible for lapses was taken into account before the report was finalised and presented in the public hearing. The Project Officer ensured that the information pertaining to IWMP activities, provisions and contact details of the implementing persons were made available to the participants on paper/posters during the Gram Sabha.

On every issue identified by the Social Audit team, the independent observer recorded, in writing, the evidence of the job card holders, beneficiaries and the version of the persons indicted in the Social Audit. Thereafter, the statement so recorded was read over to the deponent for his/her signature.



Figure 3.6: Gram Sabha at Netheguttapalli MWS Project

During the Netheguttapalli MWS project, the Gram Sabha identified technical deviation in the constructions of farm ponds and check dams. This was agreed and authenticated by the PIA and the same was planned to discuss in the final day public hearing (Figures 3.6, 3.7 & 3.8).



Figure 3.7: Gram Sabha at Bodevaripalli MWS Project



Figure 3.8: Gram Sabha at Satwar MWS project – Telangana

9. Public Hearing:

The Social Audit process will culminate with a public hearing at the project level (in any one micro-watershed village of the project as per availability of transport, preferably at headquarters of the project). The Social Audit reports along with evidence and grievances gathered by the Social Audit team and opinion of the Gram Sabhas as per the proceedings of the Gram Sabhas will be readout in the presence of the IWMP stakeholders, people's representatives, the concerned IWMP functionaries and senior officers of the government.

Process and Participation in the Public Hearing:

- a) The project staff ensured the participation of all the User Groups (UGs) members, leaders, watershed committee members, VO representatives, Gram Panchayat Sarpanches and wage seekers from all the four micro watershed villages, namely, Bodevaripalli, Netheguttapalli, M. C. Palli and Palempalli.
- b) The Project Officer made all arrangements for the smooth conduct of public hearing such as dais, tent, chairs and public address system, etc.

- c) All the public representatives and functionaries involved in the implementation of the project were invited by the Project Officer for the meeting, along with all primary stakeholders
- d) The Social Audit findings were read out micro watershed wise. The Presiding Officer took into account, the observations made by the independent observer in the Gram Sabha report. Based on the Gram Sabha report and the persons held responsible in the DTF, the Presiding Officer passed the orders there itself and recorded the same

10. Decision Taken: During public hearing on 27th January, 2017 at Punganur for M. C. Palli watershed Social Audit, the public hearing highlights were as follows:

- a) Shri Eswaraiah, Additional Project Director (EGS), lead the public hearings as "Presiding Officer" and for every issue that was readout by the Social Audit team, the Presiding Officer recorded his decisions and recommendations of the action to the government in the Decision Taken Format (DTF) by examining the evidence recorded by the observant at the micro watershed and passed orders in each case.
- b) Presiding Officer recorded the decision on each finding of the Social Audit in the public hearing based on the evidence presented by the Social Audit team and the version of the persons made responsible by the SA team
- c) Identified lapses or deviations, Presiding Officer fixed the responsibility and took immediate corrective measures
- d) Presiding Officers instructed the PIA to repay the identified misappropriated funds (Rs. 92,497) immediately in the public hearing itself
- e) On the whole, amount of deviation that was identified as a part of Social Audit was Rs. 57,55,566 (25.7 per cent). Out of this, during the public hearing, amount of deviation accepted by the Presiding Officer was Rs. 47, 92,312 (21.4 per cent) and amount referred for recovery was Rs. 7,63,507 (15.9 per cent). MWS-wise findings in brief about the amount of deviation identified was accepted and referred for recovery is shown in Table.3.3.

Table 3.3: Watershed based Findings of Social Audit in IWMP

| Title | Nethegut tapalli | M. C. Palli | Palempalli | Bodevari palli | Total |
|---|----------------------|---------------------|---------------------|----------------------|----------------------|
| Total no. of micro watersheds covered | 97 | 83 | 12 | 177 | 369 |
| Total IWMP Expenditure (in Rs.) | 68,65,002 | 48,50,990 | 7,31,312 | 99,35,108 | 2,23,82,412 |
| Amount of deviation identified as part of Social Audit (in Rs.) | 21,35,378 (31.1%) | 9,96,062 (20.5%) | 7,00,825 (95.8%) | 19,23,301 (19.4%) | 57,55,566 (25.7%) |
| Amount of deviation accepted by the Presiding Officer (in Rs.) | 17,68,736 (82.8%) | 9,89,078 (99.3%) | 3,94,970 (56.4%) | 16,39,528 (85.2%) | 47,92,312 (83.3%) |
| Amount referred for recovery during public hearing (in Rs.) | 20,310 (1.15%) | 1,10,780 (11.2%) | 0 | 6,32,417 (38.6%) | 7,63,507 (15.9%) |

- f) The detailed abstract of Social Audit in IWMP findings were explained in Annexure I.
- g) The Social Audit report was finalised in the Social Audit public hearing of the project considered as inquiry report
- h) Immediately on conclusion of the Social Audit public hearing, the photocopy of Social Audit report, containing the orders was passed by the Presiding Officer, it was sent to the DWMA for follow-up action and original reports were kept with SSAAT and copy of the Social Audit report was sent to the SLNA.

Case of Palempalli MWS: Under Palempalli MWS, total expenditure was Rs. 7,31,312 and same amount was spread to over 12 works, namely horticultural works(10), avenue and threshing pond one each. Rs. 7,00,825 (96 per cent) was identified as a deviation by the SA team during physical and technical verification. During the public hearing, in the presence of Presiding Officer, accepted deviation amount was Rs.3,94,970 (54 per cent) and same worth amount will be spent by the PIA for repairs and replantation, etc. Purchased Desktop system and Solar Lamps as entry point activities for the villagers worth of Rs.1,80,000, but during Social Audit period, it was observed that desktop was used by one of the panchayat members and except one solar lamps, the others were not identified. On the public hearing day, Presiding Officers instructed to the PIA that desktops will be brought back to the village panchayat office for better education of students in the village and also solar lamps should be installed.

2. Social Audit in IWMP in Telangana State - Satwar watershed project in brief:

As Society for Social Audit, Accountability and Transparency (SSAAT) is the nodal agency to conduct Social Audits in IWMP in both the States, the procedure was the same across the States. The report was already explained in a step by step Social Audit procedure in Andhra Pradesh, the summary of the Social Audit in IWMP findings of Telangana are as follows:

The selected ongoing Social Audit in IWMP exercise in State of Telangana was Satwar watershed project under Zaheerabad Watershed Computer Centre (WCC) in Medak district and the Social Audit reports period was from 01st March, 2011 to 31st March, 2015 and Social Audit process was scheduled during 27th July, 2015 to 6th August, 2015 was conducted by Society for Social Audit, Accountability and Transparency (SSAAT) Hyderabad. Under, Satwar watershed project, seven Micro Watershed Schemes (MWS) were implemented during the same period, namely Burdipahad, Algole, Didgi, Satwar, Buchnelli, Thumkunta and Kothur(B). Based on the secondary data, among the seven MWS, on the whole, 188 works were executed by incurring Rs. 2,08,07,974 of expenditure (Table.3.4).

Table 3.4: Details of Satwar Watershed Project

| Name of the MWS | No. of Works | Total Expenditure (Rs.) |
|--------------------|--------------|-------------------------|
| BURDIPAHAD | 29 | 27,85,665 |
| ALGOLE | 29 | 40,48,631 |
| DIDGI | 50 | 60,60,878 |
| SATWAR | 38 | 32,30,373 |
| BUCHNELLI | 36 | 35,39,755 |
| THUMKUNTA | 3 | 5,24,901 |
| KOTHUR (B) | 3 | 6,17,771 |
| Grand Total | 188 | 2,08,07,974 |

On the whole, 58 Mini Percolation Tanks (MPTS) were carried out followed by 55 Bund plantations and 26 Check dams, etc. The detailed type of activities from each MWS is shown in Table 3.5.

Table 3.5: Different Types of Micro-Watershed-wise Works Executed under Satwar Watershed Project

| Name of the MWS | Bur-dipahad | Algole | Didgi | Satwar | Buchnelli | Thumkunta | Kothur (B) | Total |
|--------------------------|-------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Check dams | 4 | 5 | 2 | 8 | 7 | 0 | 0 | 26 |
| Check walls | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 2 |
| PT | 6 | 3 | 6 | 0 | 6 | 2 | 1 | 24 |
| MPTS | 8 | 8 | 39 | 1 | 10 | 0 | 2 | 68 |
| WAT | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 3 |
| Bund plantation | 8 | 9 | 2 | 25 | 11 | 0 | 0 | 55 |
| Avenue plantation | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 2 |
| Loose boulder structures | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 2 |
| Nursery | 2 | 1 | 0 | 3 (DLH) | 0 | 0 | 0 | 3 |
| Total Works | 29 | 29 | 50 | 38 | 36 | 3 | 3 | 188 |

Decision Taken: During the public hearing on 6th August, 2017, at Algole, for Satwar watershed Social Audit, the highlights are as follows (Figures 3.9 & 3.10):

- a) In presence of the Presiding Officer, for every issue that was readout by the Social Audit team, the Presiding Officer recorded his decisions and recommendations of the action to the government in the Decision Taken Format (DTF) by examining the evidence recorded by the observant at the micro watershed and passed orders in each case.
- b) The Presiding Officer recorded the decision on each finding of the Social Audit in the public hearing based on the evidence presented by the Social Audit team and the version of the persons made responsible by the SA team

- c) Identified lapses or deviations, Presiding Officer fixed the responsibility and took immediate corrective
- d) On the whole, amount of deviation identified as part of Social Audit was Rs. 85,25,937 (42.03 per cent, of this almost 90 per cent was from NRM expenditure), out of this, during the public hearing, the amount of deviation accepted by Presiding Officer was Rs. 35, 89,597/- (42.1 per cent) and amount referred for recovery during a public hearing was Rs.7,46,285 (20.8 per cent).
- e) The detailed abstract of Social Audit in IWMP findings was explained in Annexure II.



Figure 3.9: Public Hearing at Punganur – Andhra Pradesh



Figure 3.10: Public Hearing at Algole - Telangana

4. Conclusions and Suggestions

Uses of the Social Audit:

The Social Audit has a number of possible uses. These uses include the following:

- The Social Audit determines how well the organisation is living up to the mission and values it espouses
- Social Audit monitors the social and ethical impact and performance of the organisation and its impact on stakeholders
- Social Audit informs the community, public, other organisations and institutions about the allocation of their resources invested in the organisation
- Social Audit facilitates the strategic management of organisations, including concern for their influence and social impact on organisations and communities
- Social Audit increases the organisation's accountability to the groups it serves and on which it depends
- Social Audit provides a basis for shaping management strategy in a socially responsible and accountable way and to identify opportunities and potential problems before they arise
- Social Audit facilitates organisational learning on how to improve social performance

Benefits of social auditing for the government departments. The following are the benefits of Social Audit²:

1. **Increases accountability:** Social auditing uses external verification to validate that the Social Audit is inclusive and complete. An externally verified audit can add credibility to the department's efforts. But the greatest demonstration of a Social Audit's authenticity must be seen in how the performance of the department improves over time in relation to its mission, values and objectives
2. **Supports in replace and re-focusing urgencies:** Social Auditing could be a useful tool to help departments reshape their priorities in tune with people's expectations
3. **Augments reputation:** The information generated from a Social Audit can provide crucial knowledge about the departments'/institutions' ethical performance and how

² <http://unpan1.un.org/intradoc/groups/public/documents/cgg/unpan023752.pdf>

stakeholders perceive the services offered by the government. Social auditing helps the legislature and executive in identifying the problem areas and provides an opportunity to take a proactive stance and create solutions

4. **Affects positive organisational change:** Social auditing identifies specific organisational improvement goals and highlights progress on their implementation and completeness. Also, by integrating Social Audit into existing management systems, employees responsible for day-to-day decision making can more effectively consider stakeholders' issues and concerns
5. **Delivers amplified self-confidence in the community:** Social Audit can enable departments/institutions to act with greater confidence in social areas that were neglected in the past or were given a low priority
6. **Alarms policymakers to stakeholder trends:** Social auditing is a tool that helps managers understand and anticipate stakeholder concerns. This tool provides essential information about the interests, perspectives and expectations of stakeholders facilitating the interdependency that exists between the government and the community.

Conclusions:

Highlights of the case study: Based on observation by participating in the study team during both the State Social Audit in the IWMP process, the major findings were as follows:

- a) In both the SA process, the deviation of amount identified was almost more than one - fourth, i.e., 25.7 per cent (Rs. 57,55,566) in Andhra Pradesh and 41 per cent (Rs. 85, 25,937, of this almost 90 per cent expenditure was towards investment on NRM activities) in Telangana as against the sanctioned amount
- b) The deviation was found more in cases where PIA was government agency (WCC, 41 per cent in Telangana) compared to NGO as a PIA (DHAN foundation, 25.7 per cent in Andhra Pradesh)
- c) During the public hearing, amount of deviation accepted was high (83.3 per cent) in case where PIA was an NGO (DHAN foundation, Rs.47,92,312 (83.3 per cent) compared to low (42.1 per cent) in case of a government agency (WCC, Rs.35, 89,597 (42.1 per cent)
- d) The recovery amount was insisted to the funding agency (SLNA) from the PIA as accepted during the public hearing was Rs.7,46,285 (20.8 per cent) and Rs.7,63,507 (15.9 per cent) in Telangana and Andhra Pradesh, respectively
- e) A case study on findings related to Palempalli MWS: Palempalli MWS was implemented by DHAN foundation (NGO). The total expenditure made towards horticultural works (10), avenue plantation and threshing yard was Rs. 7,31,312 as per the record. During physical and technical verification of the SA process, the deviation was found almost 96 per cent (Rs. 7,00,825) identified in the presence of Presiding Officer, but the PIA accepted deviation of 54 per cent (Rs. 3,94,970). The Presiding Officer insisted on PIA to invest the accepted deviation amount should be spent towards repairs of watershed structures and afforestation
- f) As part of the entry point activities of Palampalli MWS, the PIA has purchased computer and Solar Lamps (10) for the panchayat in the village worth of Rs. 1,80,000. During Social Audit process it was observed that the computer was used by one of the panchayat members and only one solar lamp was found. On the public hearing day, Presiding Officers Instructed to the PIA that the computer should be brought back to the village panchayat office and also rest of the solar lamps should be installed.

Advocacy/ Policy suggestions:

The democratic form of governance rely on public participation, transparency and accountability and all of these were effectively followed in the Social Audit process, which ultimately reflects on improved service delivery:

- a. The effective participation of villagers in the Social Audit process during Gram Sabha observed that variations and leakages were clarified with the beneficiaries as well as villagers. This indicates that the effective participation of the villagers in the Social Audit will make the PIA accountable and transparent
- b. In both the States, the amount of recovery/penalty was insisted during the public hearing by SA team led by a Presiding Officer. It shows the extent of leakages/ deviations and also it brings the participation of the community, transparency and accountability in the implementation of the programmes
- c. Finally, conducting the Social Audit for all government programmes could result in better implementation and improvement in the programme and also awareness levels of stakeholders, participation, transparency, accountability and time-bound service delivery.

Annexure - I**Social Audit in IWMP – Findings in detailed****Summary of Social Audit of IWMP****Chittoor (Dist) Punganur (Dhan Foundation) WCC, M. C. Palli Project**

| S. No. | Abstract | Number & Amount |
|---------------|--|----------------------------|
| 1 | Social Audit Dates | 16.01.2017 To 27.01.2017 |
| 2 | Social Audit Record Period Dates | 01.01.2014 To 30.11.2016 |
| 3 | Total No. of Micro watersheds covered | 4 |
| 4 | Total No. of committees formed | 4 |
| 5 | No. of Independent Observers Attended | 0 |
| 6 | No. of Independent Observers NOT Attended | 4 |
| 7 | Total Working DRPs | 6 |
| 8 | Total No. of VSAs Participated in the S.A process | 8 |
| 9 | Total IWMP Expenditure including other Convergence (in Rs.) | 2,23,82,412 |
| 10 | Total Expenditure Records Given to S.A (Audited) (in Rs.) | 2,23,27,132 |
| 11 | Expenditure which Records Not Given to S.A (in Rs.) | 55,280 |
| 12 | Expenditure which Incurred for S.A in Field (in Rs.) | 55,379 |
| 13 | Total number of paras in DTFs | 168 |
| 14 | Total number of issues found as part of SA | 96 |
| 15 | Amount of Deviation Identified as part of S.A (in Rs.) | 57,55,566 |
| 16 | Percentage of Deviation Identified as part of S.A | 25.77% |
| 17 | Total number of issues accepted by Presiding Officer | 71 |
| 18 | Amount of Deviation which Accepted by the Presiding Officer (in Rs.) | 47,92,312 |
| 19 | Percentage of Deviation which Accepted by the Presiding Officer | 83.26% |
| 20 | Total issues referred to QC | 0 |
| 21 | Amount referred to the QC | 0 |
| 22 | Percentage of amount referred to the QC | 0.00% |
| 23 | Other Referred Issues | 14 |
| 24 | Other Referred Amount | 376900 |
| 25 | Show cause notice issued for total issues | 0 |
| 26 | Show cause notice issued for an amount (in Rs.) | 0 |

| S. No. | Abstract | Number & Amount |
|---------------|--|----------------------------|
| 27 | Percentage of the amount issued showcase notice | 0.00% |
| 28 | Total number of issues called for repairing and Replantations of works | 29 |
| 29 | Amount of issues called for repairing and Replantations of works | 3936308 |
| 30 | Decision not taken Paras | 0 |
| 31 | Decision not taken amount | 0 |
| 32 | Dropped paras | 11 |
| 33 | Deviation Amount Dropped | 586354 |
| 34 | Per cent of Amount Dropped | 10.00% |
| 35 | Amount Recovered as part of S.A Paras | 0 |
| 36 | Amount Recovered as part of S.A (in Rs.) | 0 |
| 37 | Total number of issues referred for Recovery | 42 |
| 38 | Amount Referred for Recovery During PH | 856004 |
| 39 | Balance Amount to be recovered (in Rs.) | 856004 |
| 40 | Percentage of balance amount to be Recovered as part of SA | 14.87% |
| 41 | Penalty | 0 |
| 42 | Total Persons held Responsible as per S.A | 11 |
| 43 | Delay Payment | 4540 |
| 44 | Name Of Presiding Officer With Designation | Eswaraiah Adl PD (EGS) |

Annexure - II

**Summary of Social Audit of IWMP
Satwar Project, Zaheerabad WCC, Medak(Dist)**

| S. No. | Abstract | Number & Amount |
|---------------|---|----------------------------|
| 1 | Social Audit Dates | 27.07.2015 to 06.08.2015 |
| 2 | Social Audit Record Period Dates | 01.04.2011 to 31.03.2015 |
| 3 | Total No. of Micro watersheds covered so far | 7 |
| 4 | Total No. of committees formed | 7 |
| 5 | No. of Independent Observers Attended | 1 |
| 6 | No. of Independent Observers NOT Attended | 6 |
| 7 | Total Working DRPs | 7 |
| 8 | Total No. of VSAs Participated in the S.A process | 14 |
| 9 | Total IWMP Expenditure Including other Convergence (in Rs.) | 2,08,07,974 |
| 10 | NRM | 1,72,60,747 |
| 11 | EPA | 1,46,400 |
| 12 | PSI | 5,25,000 |
| 13 | Livelihoods | 26,32,827 |
| 14 | I&CB | 2,43,000 |
| 15 | TOTAL | 2,08,07,974 |
| 16 | Total Expenditure Records Given to S.A (Audited) (in Rs.) | 2,02,82,974 |
| 17 | NRM | 1,72,60,747 |
| 18 | EPA | 1,46,400 |
| 19 | PSI | 0 |
| 20 | Livelihoods | 26,32,827 |
| 21 | I&CB | 2,43,000 |
| 22 | TOTAL | 2,02,82,974 |
| 23 | Expenditure which Records Not Given to S.A (in Rs.) | 5,25,000 |
| 24 | NRM | 0 |
| 25 | EPA | 0 |
| 26 | PSI | 5,25,000 |
| 27 | Livelihoods | 0 |
| 28 | I&CB | 0 |
| 29 | TOTAL | 5,25,000 |
| 30 | Expenditure which Incurred for S.A in Field (in Rs.) | 65,291 |

| S. No. | Abstract | Number & Amount |
|---------------|---|----------------------------|
| 31 | Amount of Deviation Identified as part of S.A (in Rs.) | 85,25,937 |
| 32 | NRM | 76,44,846 |
| 33 | EPA | 0 |
| 34 | PSI | 0 |
| 35 | Livelihoods | 8,81,091 |
| 36 | I&CB | 0 |
| 37 | TOTAL | 85,25,937 |
| 38 | Percentage of Deviation Identified as part of S.A | 42.03 |
| 39 | Amount of Deviation which is Accepted by the Presiding Officer (in Rs.) | 35,89,597 |
| 40 | NRM | 35,89,597 |
| 41 | EPA | 0.00 |
| 42 | PSI | 0.00 |
| 43 | Livelihoods | 0.00 |
| 44 | I&CB | 0.00 |
| 45 | TOTAL | 35,89,597 |
| 46 | Percentage of Deviation which is Accepted by the Presiding Officer | 42.1 |
| 47 | QC Referred amount | 29,71,767 |
| 48 | Percentage of amount referred to the QC | 34.8 |
| 49 | Other Referred Amount | 15,65,813 |
| 50 | NRM | 68,47,22 |
| 51 | EPA | 0.00 |
| 52 | PSI | 0.00 |
| 53 | Livelihoods | 8,81,091 |
| 54 | I&CB | 0.00 |
| 55 | TOTAL | 15,65,813 |
| 56 | Per cent of Other Referred Amount | 18.36 |
| 57 | Show cause notice issued for an amount (in Rs.) | 11,99,984 |
| 58 | Percentage of the amount issued show cause notice | 14.07 |
| 59 | Amount of issues called for repairing and Replantations of works | 16,43,328 |
| 60 | Per cent of Amount Called for Repairing of works | 19.27 |
| 61 | Decision not taken amount | 90,835 |
| 62 | Decision not cleared Amount | 0 |
| 63 | Deviation Amount Dropped | 3,07,925 |
| 64 | NRM | 3,07,925 |
| 65 | EPA | 0 |
| 66 | PSI | 0 |
| 67 | Livelihoods | 0 |
| 68 | I&CB | 0 |
| 69 | TOTAL | 0 |
| 70 | Per cent of Amount Dropped | 3.61 |
| 71 | Amount Recovered as Part of S.A (in Rs.) | 0.00 |
| 72 | NRM | 0.00 |

| S. No. | Abstract | Number & Amount |
|---------------|--|----------------------------|
| 73 | EPA | 0.00 |
| 74 | PSI | 0.00 |
| 75 | Livelihoods | 0.00 |
| 76 | I&CB | 0.00 |
| 77 | TOTAL | 0 |
| 78 | Per cent of Amount Recovered as Part of SA (in Rs.) | 0 |
| 79 | Amount Referred for Recovery During Public Hearing | 7,46,285 |
| 80 | NRM | 7,46,285 |
| 81 | EPA | 0 |
| 82 | PSI | 0 |
| 83 | Livelihoods | 0 |
| 84 | I&CB | 0 |
| 85 | TOTAL | 7,46,285 |
| 86 | Per cent of Amount Referred for Recovery During Public Hearing | 8.75 |
| 87 | Penalty Imposed | 28,000 |
| 88 | Delay Payment | 0 |
| 89 | Total Persons held Responsible as per S.A | 9 |

List of Documents required for Social Audit of IWMP

1. Detailed Project Report of Project and MWS (English and Telugu)
2. List of works done
3. Technical and Administrative Sanctions of the works
4. Work commencement order
5. Work I.D wise estimate copies and work done report
6. WSC resolutions of all Micro Watersheds
7. Treatment Maps of all Micro Watersheds
8. Muster Watch Register
9. M. B issue Register
10. M. Bs of all works executed under all components (Original)
11. Muster rolls
12. QC report so fall Micro Watersheds
13. Photos of pre and post execution of all works
14. Estimate copies along with site clearance/feasible certificates for PT, check dams and check wall
15. Work-wise FTOs and pay orders (wage material)
16. Material bills and vouchers
17. Consolidated Muster Rolls and pay orders
18. Suspense account details
19. EPA estimate, expenditure details and Vouchers
20. List of beneficiaries under NRM, PSI and LH
21. Action plans of LH and PSI (Ag and AH)
22. Project-wise amount released to VOs and grounding status report (SERP web report)
23. WRPCB action plan, estimates and expenditure including FTOs
24. Records/ registers pertaining to animal health camp, feed distribution, mineral mixture distribution, medicine and material allotment copies
25. Report on survival percentage of plants under plantation programme.

Formats used during Social Audit

SOCIETY FOR SOCIAL AUDIT, ACCOUNTABILITY and TRANSPERENCY

Department of Rural Development,
Govt. of AP

Social Audit Report Format for Project

Social Audit Round No.....

District..... WCC.....

Project name Total No. of Micro Watersheds: -----

Records period date from.....to.....

Social Audit Dates:to.....

1. Total household no. -----

- a. No. of ST families.....
- b. No. of SC families
- c. No. of BC families
- d. Others

2. Total wage seekers worked

- a. No .of ST
- b. No. of SC
- c. No. of BC
- d. Others
- e. Number of Job Cards demanded: -----
- f. How many members require new works? -----
- g. Social Audit team met total -----labourers out of -----

3. Total no. of works sanctioned in all components.....

4. Total amount sanctioned in all components:.....

5. Total no. of works executing/executed:.....

6. Total numbers of man days:.....

User Groups Details

- a. Total no. of UGs as per records:-----
- b. Actual No. of UGS:-----
- c. Total no. of UGS opened bank account:-----
- d. Total amount saved in account:-----
- e. How many the UGs are conducting the meetings regularly: -----
- f. Do they take any decision on IWMP activities during the meetings?: Yes / No-----
- g. How many UGs have taken decision on IWMP Activities during the meeting?-----
- h. How many UGs have got the training/ exposure visits? -----

Voluntary Organisation Details

- a. Total Number of VOs :-----
- b. Total No. of Members in VOs :-----
- c. How many VOs have opened the bank account :-----
- d. Total amount released to VOs? :-----
- e. Total amount used by members of VOs :-----
- f. Total amount used for following activities :-----

- g. In how many micro watersheds the fund has utilized as per the plan: -----
- h. How many VOs are conducting meetings regularly: forth night ()/
 monthly ()
 Comment:-----

- i. How many VOs has prepared the monthly action plan for released amount: -----

- j. Are they aware about utilization of fund: -----
- k. Did they were involved during the preparation of DPR?-----

Watershed Committee Details:

- a. In total, how many watershed committees are formed?:-----
 - b. How many members are there in watershed committees? : -----
 - c. In total, how many watershed committees meetings are taking place regularly:

 - d. Total how many WSCs passed the resolution for identified and executed works?:

 - e. How many WS committees are aware of IWMP activities in their area: -----
 - f. How many WS committees got the trainings/exposure visit?----- How many times:-----
 - g. How many watershed committees are having the records with them?-----
 - h. In how many MWS, the Gram Sabhas were conducted for the selection of watershed committee: -----
 - i. How many WSC members attended the Social Audit Gram Sabha:-----
 - j. How many WSC members attended the Social Audit meetings at MWS level:-----

- Any other remarks:
.....
.....
.....
 - Was any awareness programme conducted in the project area: ----- If yes, how many watersheds? -----
 - Write brief about programme:-----

Entry Point Activity

- a) Total amount sanctioned for EPA:.....
- b) Actual Expenditure:.....
- c) How many watershed committees have passed the resolution for EPA or not?

- d) How many EPA activities have been undertaken:-----
- e) Details of EPA activities:-----

- f) Does the entry point activities benefit the villagers?-----

g) At how many places the WSC members are aware about EPA: -----

Productivity System Improvement

- a) Total amount sanctioned: -----
- b) How many WSCs prepared the action plan for sanctioned amount: -----
- c) How many WSCs were given approval for prepared action plan:-----
- d) Total activities done in PSI: As per records:.....
- e) SA:.....
- f) Total amount spent in PSI: As per records:.....
- g) SA:.....
- h) Total number of beneficiaries:
- i) SA:.....

Horticulture Plantation Details

| Questions | Dry Land Horticulture | Agro Horticulture | | Afforestation |
|--|-----------------------|-------------------|------------------|---------------|
| | | Bund Plantation | Block Plantation | |
| Total Amount Sanctioned | | | | |
| Total Beneficiaries | | | | |
| Total Plants Provided | | | | |
| Total Amount for provided plants | | | | |
| Total plants survival | | | | |
| Total area covered | | | | |
| Avenue Plantation (Unit in Km) | | | | |
| Barren Hill forestation in Hect. | | | | |
| Total Block Plantation in Common Property Land | | | | |
| Total Block Plantation in Private Land | | | | |

| S. No. | Particulars | NRM | |
|--------|-----------------------------------|-----|-----|
| | | EPA | NRM |
| 1 | Unskilled labour wage expenditure | | |
| 2 | Skilled labour wage expenditure | | |
| 3 | Material expenditure | | |
| 4 | Total Expenditure | | |

Records given for the audit for total Rs. -----

Details of the records not given for the current round:

| Particulars | EPA | NRM | PSI | Livelihoods | I & CB | Afforestation/ Agro Horticulture | Other |
|---------------------|-----|-----|-----|-------------|--------|-------------------------------------|-------|
| Amount | | | | | | | |
| Total Amount | | | | | | | |

Records not given for audit purpose for total Rs. -----

| S. No. | Name of the work | Number of the work |
|--------|------------------------|--------------------|
| 1 | Percolation Tank | |
| 2 | Check dam | |
| 3 | Loose Bolder Structure | |
| 4 | - | |
| 5 | - | |
| 6 | - | |
| 7 | - | |

(DRP can attach the list of work)

- v) Total no. of works not available
- w) Total no. of works not shown.....
- x) Contractors are deployed for the works: Yes /No; If Yes, for how many works:
.....
- y) Are they using machinery to execute the works: Yes/No; If Yes, no. of works:
.....
- z) Are the measurements according to the MB: Yes/No; If no; in how many works:
.....

Quality of works: -----

Payment Related Information

- a) Delay payment issues: -----Amount:-----No. of Persons:-----
- b) Payment not given issues:-----Amount: -----No. of Persons-----
- c) Excess Payments issues: -----Amount: -----No. of Persons -----
- d) Less Payments issues: -----Amount: -----No. of Persons-----
- e) Are they distributing pay slips: Yes (No. of MWS-----) / No (No. of MWS-----)
- f) Are they paying on time?: Yes (No. of MWS-----) / No (No. of MWS-----)
- g) If No; how many days it is delayed?:

Worksite Boards and Information Wall

- a) Total worksite boards available as per norms of SLNA: As per record:..... In field:.....
- b) Total information walls available:-----
- c) Total information walls updated: -----
- d) How many information walls are updated with paint: -----
- e) Have they constructed the micro watershed pedestal? Y / N
 - Total deviation in wage:-----Measurement:-----Total:-----
 - Independent observer attended the Gram Sabha: Yes..... No.....
 - Name of the Independent observer:.....
 - Designation:.....
 - Total number of persons attended Gram Sabha:

SRP name:

DRP name:

SRP signature:

DRP Signature:

VSA names

Mobile No.

Signature

- 1.
- 2.
- 3.

Successful Case Studies

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