ENGAGEMENTS OF CIVIL SOCIETY ORGANISATIONS WITH SOCIAL AUDIT UNIT OF JHARKHAND: A CASE STUDY

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LIST OF ABBREVIATIONS

ABBREVIATION	FULL FORM
ATR	Action Taken Report
BASIX	Bhartiya Samruddhi Investments and Consulting Services
BNV	Bharat Nirman Volunteers
BRP	Block Resource Person
CAA	Citizenship Amendment Act
CBOs	Community Based Organisations
CEO	Chief Executive Officer
C&AG	Comptroller and Auditor General
CFT	Cluster Facilitation Team
CINI	Child in Need Institute
CSO	Civil Society Organisation
CSO	Central Statistical Organisation
FCRA	Foreign Contributions Regulation Act
DDC	Deputy Development Commissioner
DFID	Department for International Development
DLFA	Director Local Fund Audit
DPC	District Programme Coordinator
DPM	District Programme Manager
DRPs	District Resource Persons
FFC-G	Fifteenth Finance Commission Grants
GoI	Government of India
GO	Government Order
GP	Gram Panchayat
GR	Government Resolution
GRC	Grievance Redressal Committee
GRO	Grievance Redressal Officer
HR	Human Resources
ICDS	Integrated Child Development Services
INC	Indian National Congress
INTOSAI	The International Organization of Supreme Audit Institutions
JTELP	Jharkhand Tribal Empowerment and Livelihood Project
JSLPS	Jharkhand State Livelihood Promotion Society

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ABBREVIATION	FULL FORM
MKSS	Mazdoor Kisan Shakti Sangathan
NFSA	National Food Security Act
NGO	Non-Government Organisation
NHM	National Health Mission
NITI Aayog	National Institution for Transforming India Aayog
NIRDPR	National Institute of Rural Development and Panchayati Raj
NRLM	National Rural Livelihood Mission
NSAP	National Social Assistance Programme
MDM	Mid-Day Meal Scheme
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	Management Information System
MLA	Members of Legislative Assembly
MoRD	Ministry of Rural Development
MoU	Memorandum of Understanding
PAG	Principal Accountant General
PAN	Permanent Account Number
PDS	Public Distribution System
PMAY-G	Pradhan Mantri Awaas Yojana-Grameen
PMAY-U	Pradhan Mantri Awaas Yojana-Urban
PRADAN	Professional Assistance for Development Action
PRIA	Participatory Research in Asia
SBM-G	Swatch Bharat Mission-Grameen
SEGC	State Employment Guarantee Council
SGRY	Swarna Jayanti Rojgar Yojana
SIRD	State Institute of Rural Development
SSA	Samagra Shiksha Abhiyan
SSAAT	Society for Social Audit, Accountability and Transparency
SAU	Social Audit Unit
SERWO	South Eastern Railway Women's Organisation
SHG	Self-Help Group
SDC	Social Development Specialist
SPAR	Society for Participatory Action and Reflection
SPMRM	Shyam Prasad Mukherji Rurban Mission
SRP	State Resource Person
STRORD	Society for Training and Research on Rural Development

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ABBREVIATION	FULL FORM
TOR	Terms of Reference
TSRD	Tagore Society for Rural Development
UIN	Unique Identification Number
UNDP	United Nations Development Program
UPA	United Progressive Alliance
USAID	United States Agency for International Development
UT	Union Territory
VC	Vice Chancellor
VDO	Voluntary Development Organisation
VHAS	Voluntary Health Association of Sikkim
VMC	Vigilance and Monitoring Committee
VO	Voluntary Organisation
VO	Village Organisation
VRP	Village Resource Persons
WBSRDA	West Bengal State Rural Development Agency
XLRI	Xavier Institute of Management

EXECUTIVE SUMMARY

Background of the Study

Civil Society Organisations (CSOs) have played a key role in advocating, piloting and institutionalising social audit in Mahatma Gandhi National Rural Employment Guarantee Act MGNREGA and later expanding it to other Schemes/ programmes. However, their engagements with the Social Audit Units (institutions set up in States which facilitates social audit) vary across States. Central Operational Guidelines for implementation of MGNREGA 2013, MGNREG Audit of Scheme Rules 2011 and Auditing Standards for Social Audit 2016 assigns important role to CSOs in social audit.

Jharkhand is one of the leading States where CSOs have worked with SAU at different levels and different processes of social audit. CSO representatives are members of Steering Committee (Governing Body) of SAU; involved in recruitment of SAU staff and are members of panel of juries at GP, Block, District and State level hearings. They are also part of special social audit, disciplinary committee, Action Taken Report (ATR) Review Committee, monitoring of social audit. Periodic suggestions from CSOs are taken to improve the process of social audit in the State.

As Jharkhand is a pioneering State in CSOs engagement with SAUs and social audit process, this study has been taken up by Centre for Social Audit, NIRDPR with a purpose to document the good practices and to gauge the perceptions of CSO representatives and social audit resource persons on such engagement.

Civil Society in India and Jharkhand

In India, Civil Society Organisations are mainly of five types: (i) Society (registered under Society Registration Act 1860), (ii) Trust (registered under Public Trust Act 1882), (iii) Trade Unions (registered under Trade Union Act 1961, (iv) Cooperatives (both sectoral and multi-purpose, Act 2008), and (v) Non-Profit Company (under Section-8 of Indian Companies Act 2013). However, broader definitions include unregistered, media and academia too as part of civil society.

Central Statistical Organisation (CSO) reported more than 3.1 million registered CSOs in India in the year 2010. However, many of them are either non-functional or not reporting their activities and filing their annual returns

with authorities. Currently, approximately 1.30 lakh NGOs/ VOs are registered with NGO-Darpan portal of the NITI Aayog. From Jharkhand total 2,359 NGOs/ VOs are registered which constitute 1.84 per cent of the total CSOs registered on NGO-Darpan portal of NITI Aayog. Ranchi district has the highest number of CSOs (29 per cent) followed by Hazaribagh, Jamshedpur, Dhanbad.

Government of India's relations with CSOs have been those of sweet and sour. From India's independence to the declaration of emergency, GoI- CSOs had a good working relationship. But during emergency period, many restrictions were imposed on civil rights and CSOs along with media and academia bore the brunt. Foreign Contributions Regulation Act (FCRA) was also brought during that time. From the period after emergency till the later part of United Progressive Alliance (UPA) government, this relationship was normal where CSOs were consulted upon and also involved in implementation of development and welfare schemes of Government. However, from later part of UPA government till now, there is a trust deficit. While CSOs claim that regulatory measures have been tightened and several CSOs, critical of government, have been subjected to harassing investigations, Government claims that several CSOs are working with political agenda and against national interests. In Jharkhand, CSOs feel that while senior officials have positive attitude towards the role and contributions of CSOs, lower level officials are antagonistic to CSOs. CSOs working on the issue of human rights are suspected. There is no CSO policy in the State.

CSOs Engagement with SAU and Social Audit Process in Jharkhand

Social audit is a verification of the implementation of a programme/ scheme and its results by the community with active involvement of primary stakeholders. Social Audit 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 aloud on a public platform. (MGNREGA), 2005 mandates Gram Sabha to conduct social audit of all projects taken up under the scheme within the Gram Panchayat (GP). Further, National Food Security Act (NFSA) 2013 and Rights of Persons with Disabilities Act, 2016 has also made provisions for social audit. Supreme Court mandated social audit of implementation of Juvenile Justice (Care and Protectoin of Children) Act, 2015 and The Building and Other Workers Act, 1996. In Pradhan Mantri Awaas Yojana-Grameen (PMAY-G), National Social Assistance Programme (NSAP) and Fifteenth Finance Commission Grants (FFC-G) social audit has also been introduced.

To ensure social audits of MGNREGA are done well, Ministry of Rural Development (MoRD) in consultation with Comptroller and Auditor General (C&AG) of India, notified the Mahatma Gandhi National Rural Employment Audit of Scheme Rules in 2011. These Rules prescribed that the State Government shall identify or establish an independent Social Audit Unit (SAU) to facilitate conduct of social audit by Gram Sabha. In 2016, MoRD circulated Auditing Standards for Social Audit to all States.

CSOs have played a key role in demanding and institutionalising social audit in India. Merit of engaging with CSOs in the audit exercise has been emphasised by The International Organization of Supreme Audit Institutions (INTOSAI) and by academicians. In recognition of their meaningful contributions in development and institutionalisation of social audit in MGNREGA, CSOs have been accepted as an important partner in effective facilitation of social audit. Central Operational Guidelines, 2013 has identified CSOs as an important stakeholder in effective implementation of the Act. Auditing Standards for Social Audit prescribes that the CSOs shall play an important role in mobilising communities to attend Gram Sabhas.

CSO's involvement in social audit process varies across States. Jharkhand is among the leading States where CSOs are actively involved in the social audit in different ways: (i) CSO representatives are included in the Steering Committee which functions as Governing Body of SAU and (ii) A significant number or social audit resource persons are from CSO background. Further, the SAU in Jharkhand has involved CSOs at every level and activities, from Disciplinary Committee to member of GP, Block, District, State level public hearings, ATR Review Committee, training of resource persons, etc. Such a comprehensive engagement with CSOs is not seen in any other State. To process document CSOs engagement with SAU in Jharkhand and to capture perceptions of CSO representatives and social audit resource persons this study has been conducted.

For process documentation of CSOs collaboration with SAUs in Jharkhand, secondary information from Minutes of Steering Committee of the SAU, Human Resources Policy of SAU, various Government Orders on social audit have been gathered. In addition, during personal interviews with the State Coordinator, representatives of CSOs and social audit resource persons also information with regard to the process, advantages, challenges, suggestions for strengthening CSOs- SAU collaboration was gathered. Out of total 72 CSOs engaged with SAU, 47 CSO representatives have been interviewed and out of total 240 social audit resource persons (DRPs and BRPs), 82 resource persons have been

interviewed.

Primary data on profile and perceptions of CSO representatives as well as social audit resource persons of CSOs-SAU collaboration has been collected with the help of an interview schedules.

Findings

(1) Engagement of CSOs with SAU and Social Audit Process

- CSOs and CSO representatives have been involved at various levels and various processes of social audit in Jharkhand. Important among them are as follows:

- Convenor, NREGA Watch Shri James Herenj and Prof. Ramesh Sharan (Ex-Vice Chancellor, Vinoba Bhave University) has been included in the Steering Committee which serves as governing board for the SAU.

- Steering Committee took a decision to empanel NGOs and CBOs in different districts for utilising their services in environment building and various other processes during facilitation of social audit.

- Steering Committee decided to notify Ombudsman and State Resource Group members as District Monitors for monitoring activities of social audit resource persons and sending independent reports to the SAU.

- SAU organises periodic consultation meets with CSOs to review the social audit process, formats for data collection and report preparation and also to identify challenges and ways to overcome those challenges.

- Steering Committee has constituted an independent Action Taken Report (ATR) Review Committee. This Committee has three CSO representatives apart from government officials and media representatives.

- CSO representatives have been included in the selection committee for hiring SAU staff and resource persons. Prof. Ramesh Sharan was member of selection committee for hiring State Coordinator, Social Audit Specialists and District Resource Persons (DRPs). Village Resource Persons (VRPs) are empaneled from the candidates identified by social audit team and also on the recommendations of CSOs involved in CFT project and CSOs working on MGNREGA.

- Majority of SAU staff and resource persons are from CSO background. Human Resources (HR) policy of SAU has kept prior experience of working with any reputed CSOs working in Jharkhand as one of the eligibility criteria for selection of various posts. In the initial years, SAU had proactively

approached CSO workers/activists with rights based mindset to apply for the advertised posts of resource persons.

- SAU uses the expertise of CSOs in capacity building of resource persons on new schemes/programmes being social audited. This applies to development of data collection formats too.

- Most of CSO representatives (approximately 62 per cent) are engaged with SAU as members of jury panel at block, district and State level public hearings for social audit and review of actions taken on findings. Presence of CSO representatives puts a check on the likely biased decisions by government officials in the jury.

- CSOs have also been helping SAU organise cultural workshop for social audit resource persons where songs, plays, slogans, posters, etc., are developed to be used for community awareness and mobilisation.

- CSO representatives are members of Grievance Redressal Committee which deals with appeal on grievances and disciplinary matters related to social audit resource persons. Such internal mechanism is useful for maintaining integrity of social audit and enabling working environment in the SAU.

(2) Perceptions of CSO Representatives

- Among the respondent CSO representatives 77 per cent are engaged with SAU for more than three years.

- Out of the total 47 interviewed, 29 respondents are involved in social audit process as members of jury, 24 of them are involved in community mobilisation, 19 as monitor, 13 as members of ATR Review Committees, eight as members of special social audit team, three as members of the Disciplinary Committee and two as Governing Board (Steering Committee) members. Some of these CSO representative respondents are involved in social audit process in more than one capacity.

- Empowerment of marginalised, promoting transparency & accountability, ensuring quality of public works, reducing leakages & corruption are major motivations for CSO to get associated with SAU.

- CSOs are expected to make people aware, mobilise community, provide logistics support if needed, attend public hearings as jury members, and review ATRs, etc.

- Eighty-one per cent CSO respondents have received training or orientation on their roles and responsibilities with regard to social audit.

- Forty-one per cent CSO respondents were approached by SAU informally to be associated with the social audit while 38 per cent CSO representatives said that either the CSO or they have approached SAU informally. Remaining 21 per cent have said that CSO or CSO representatives have been selected by SAU through an open advertisement.

- Sixty per cent of CSO representative respondents are fully satisfied with the social audit process, 34 per cent of them are moderately satisfied, 2 per cent are partially satisfied and 4 per cent of them are not satisfied.

- Eighty-three per cent of CSO representatives felt that they have fully performed the tasks assigned to them while remaining 17 per cent said they have partially performed.

- Eighty-four per cent CSO representatives shared that they get full support from SAU, 11 per cent have said they get only partial support and 5 per cent have shared that they have got no support.

- Sixty-one per cent CSO representatives interviewed have shared that they have received full support/cooperation from functionaries of implementing agencies in performing their assigned responsibilities, while 34 per cent CSO representatives have received only partial support/coordination from them. Only 5 per cent CSO representatives have shared that they have not received any support/cooperation.

- Ninety-five per cent CSO representatives want to remain associated with the social audit process and SAU in future too.

- In perception of CSO respondents, non-availability of records in time, interference by contractors/middlemen, delay and inadequate action on social audit findings, inadequate autonomy to SAU and non-adherence to code of ethics by some social audit resource persons are the major challenges.

(3) Perceptions of Social Audit Resource Persons

- Eighty-nine per cent of resource persons have worked with CSOs in the past and 90 per cent have accepted that CSOs or their representatives are collaborating with SAU and involved in social audit process in their working areas.

- Eighty-nine per cent of social audit resource persons responded that they or their colleagues from SAU orient newly associated CSO representative on their roles and responsibilities.

- Seventy-six per cent of CSO representative respondents accepted that meetings between CSOs and social audit resource persons are organised for better coordination.

- Fifty-three per cent of social audit resource persons have responded that CSOs representatives are fully performing their expected role, while 43 per cent resource persons have responded that CSO representatives are only partially performing their expected role. Four per cent of resource persons feel that CSO representatives associated with social audit process have not performed their expected role at all.

- Seventy per cent of resource persons have responded that CSO representatives in the jury panel attend the public hearings always or frequently while 25 per cent said CSO representative attend only some times and 5 per cent said they never attend.

- Seventy-seven per cent of social audit resource persons interviewed told that they get support from CSOs or their representatives in mobilising community to participation in social audit exercise.

- Social audit resource persons have shared several benefits from CSOs engagement. Important among them are increased community participation, proper decisions and effective actions on the issues identified, and logistics support to social audit team.

- On enabling factors for CSOs- SAU collaboration, social audit resource persons have shared it is mutually beneficial. CSOs for ensuring rights and entitlements of the people in the State are keen to associate with social audit process where as social audit teams collaborate with them for mobilising community to actively participate in social audit process. Most of the social audit resource persons have a background of working with CSOs and hence they see CSOs as their natural allies.

- Resource persons also shared challenges for CSOs-SAU collaboration. CSOs prior relationship with PRI representatives and government officials impact cooperation from them. CSO representatives are engaging voluntarily in the process, they participate as per their time availability and their convenience. There is no provision for reimbursement of travel expenses incurred by CSO representative, so sometimes they find it difficult to travel to distant places and participate in the social audit process.

(4) Suggestions for Strengthening CSOs – SAU Collaboration

CSOs as well as social audit resource persons have given some suggestions to further strengthen CSOs engagement with the SAU and social audit process in the State. Important among them are as follows:

- To strengthen legal basis of social audit, State legislature enact a law on transparency, accountability and social audit covering all development schemes/programmes. Such an Act may provide role to CSOs.

- More CSOs need to be involved in various processes of social audit in the State. SAU may prepare a data-base on CSOs working on different thematic areas and geographical regions of Jharkhand. It should be ensured by SAU that CSOs from every district are engaged with. Further, CSOs who have conflict of interests may not be engaged in social audit. For example, CSOs working in CFT project of MGNREGA should not be included as Member of Jury. Similarly, SHGs who have become implementing agencies in horticulture work must be kept away from social audit process.

- In addition to CSOs already engaged with SAU, from outside too CSOs should support the SAU and also social audit in Jharkhand.

- Periodic Coordination meeting of SAU with CSO representatives at regional and State level.

- More independence to SAU with no control of implementing agency over SAU. A department which is not implementing any scheme should be the nodal department for locating social audit unit within it. Further, the Steering Committee/Governing Board of SAU need to be chaired by Chief Secretary or Development Commissioner, rather than Principal Secretary (RD).

- Apart from Steering Committee, there should be an Advisory Council which may help SAU develop tools, provide feedback on social audit process.

- Enhanced security arrangements on the day of public hearing so that anti-social elements do not interfere in the decision-making on the issues identified by social audit team.

- Orientation and sensitisation of elected representatives of Panchayats to change their attitude towards social audit so that they start seeing social audit as a tool to enhance the effectiveness of implementation rather than a fault finding exercise.

- One of the reasons for less confrontation during social audit is strong Gram Sabha mobilisation for social audit. To further strengthen participation in

Gram Sabha, wage seekers may be given one day wage for attending Gram Sabha.

- Recovery of misappropriated amount must be quick and adequate. Follow-up team needs to be constituted at district level to regularly follow up for timely actions on issues identified by social audit teams. Information about follow up action taken need to be shared with all resource persons, from State level to VRPs.

- A legal framework need to be put in place for follow up action as recovery is not realised and findings are not acted upon. Responsibilities need to be fixed for delay in action. Further, SAU also need to periodically assess follow up action and evaluate whether it is meeting its goal or not.

- Orientation of the district and block officials on social audit and their specific role in the social audit process.

- Government officials and elected representatives need to be sensitised on the role of CSOs in social audit and that CSOs are collaborative partners and not their adversaries. Negative attitude of government officials is because they think that they already have departmental mechanism to monitor implementation and that CSO representative are laymen with no expertise and legitimacy to facilitate social audit.

- More and more Vigilance and Monitoring Committees (VMCs) and Labour forum need to be promoted and tagged with social Audit.

- Training of social audit resource persons should be more intensive for deeper understanding enabling them to facilitate social audits more effectively. They also need to be given gender sensitisation training.

- CSOs need to be oriented on the theoretical/ideological basis of transparency and accountability as a process to deepen democracy. Media, students, PRIs and MLA also need to be oriented.

- Provisions for paying honorarium, reimbursement of travel and accommodation costs, and other logistics support to participating CSO representatives may be made by the SAU.

CSOs' engagement with SAU and social audit process in Jharkhand has been mutually beneficial. The SAU has been able to access thematic expertise of CSOs in capacity building of resource persons, development of formats for data collection and report, as member of the jury to deliberate upon and decide on issues involved in implementation of various schemes being audited. Most importantly SAU has got an ally in the form of CSOs whose support is needed to

win over open and subtle resistances from vested interests in the administration and the community. On the other hand CSOs have got opportunity and platform through which they can represent the voice and issues of poor and marginalised sections of society for which they have been working. They also get recognition and acceptance of administrative officials as well as the community.

To facilitate such engagement of CSOs with SAU and social audit process in other States, guidelines for CSOs collaboration with SAU or CSOs policy for social audit may be developed by Government of India and circulated. In the meanwhile, successful model such as ATR Review Committee, Jury System etc., of Jharkhand may be adopted by State governments through GR/GO. Government of India may promote test audits to be conducted by a group of CSOs from other States. This will not only help independent evaluation of social audit process but will also serve as an exposure to CSOs from other States.

CHAPTER 1:
INTRODUCTION AND BACKGROUND

1.1   Concept of Civil Society

Although Non-Governmental Organisation or NGO (also called non-profit organisations or NPOs) is the most known segment of Civil Society and many a times NGO and CSO words are used interchangeably, the civil society is a broader term and encompasses many more entities and individuals other than NGOs. The concept of civil society has been championed by many as 'the idea of the late twentieth century' (Khilnani, 2001:11), although the origin of the term can be traced back to Romans (Parekh, 2004:14). Aristotle is credited with the very first usage of the term. The term, which at that period of time was taken, as synonymous to political institution, has developed a completely opposite meaning in today's discourse and is referred to, as an autonomous body, distinct from the State. The modern idea of civil society saw its genesis in the Scottish and Continental enlightenment era of the late eighteenth century. An idea of civil society being parallel but distinct from the state was developed by the political theorists' right from Thomas Paine to George Hegel. According to them, civil society was a domain, where association of citizens takes place in accordance with their interests, desires, and wishes. Antonio Gramsci, a Marxist thinker, resuscitated the idea of civil society in order to represent civil society, as an exclusive centre of independent political activity against tyranny. Gramsci's ideas were a source of influence for the persons fighting against dictatorship in central Europe and Latin America in 1970's and 1980's. The concept which was resuscitated in the 1980s in Eastern Europe and Latin America got incorporated into discourse on international development in the 1990s (Glasius et al, 2004). Since 1990s, Civil Society Organisations have emerged, as an important force working to democratise the decision-making process, protect human rights, and provide essential services to the neediest. The civil society is conceived, as an essential condition of democracy.

But what constitutes Civil Society? According to Antony McGrew (1998:69) Civil society refers to those agencies, institutions, movements, cultural forces and social relationships which are both privately and voluntarily organised and which are not directly controlled by the state. In simple terms, civil society refers to the realm of private power and private organisations whereas the state is the realm of public power and public organisations. J.C. Alexander (2001:193) defined civil society as a sphere or subsystem of society that is

analytically and to various degrees, empirically separated from the spheres of political, economic and religious life. Kaldnor (2007:154) sees civil society as the process through which individuals negotiate, argue, struggle against, or agree with each other and with the centers of political and economic authority. World Bank defines Civil Society as a wide array of organizations: community groups, non-governmental organizations (NGOs), labour unions, indigenous groups, charitable organisations, faith-based organisations, professional associations, and foundations.

Centre for Civil Society of The London School of Economics (2004) refers to Civil Society as arena of unforced collective action around shared interests, purposes and values. In theory, its institutional forms are distinct from those of the state, family and market, though in practice, the boundaries between state, civil society, family and market are often complex, blurred and negotiated. Civil society commonly embraces a diversity of spaces, actors and institutional forms, varying in their degree of formality, autonomy and power. Civil societies are often populated by organisations such as registered charities, development non-governmental organisations, community groups, women's organisations, faith-based organisations, professional associations, trade unions, self-help groups, social movements, business associations, coalitions and advocacy groups.

1.2   Civil Society Organisations in India

India has a long history of volunteerism and self-help based on the concepts of daana (giving) and seva (service). Roots of an Indian autonomous civil society is not to be found in the contemporary rise of a modern state but foremost in the ancient and medieval history of the country. Vedic hymns describe about egalitarian and democratic norms of their society. In this context some people's assemblies like vidath, sabha and samiti have been mentioned. Caste 'panchayats', village 'panchayats', or traders guilds all illustrate forms of local institutions that had long been untouched by the vicissitudes of the political spheres and remained autonomous from state control. During the British rule over India too, the state co-existed with influential religious and traditional power structures outside its immediate reach and the effects of these alternative power structures were evident also in the formation of the civil society. The national freedom movement, spearheaded by the Indian National Congress (INC), became the main source of civil society activity in early 20th century British India. Partly outside of the INC also other forms of social movements gained in strength during the first half of the 20th

century. However, the growth of civil society in Independent India can be traced largely through three main phases identified by Sahoo (2013) which deserve mention: the period of Nehru (1947-1964) characterised by a civil society that was comprised of and controlled in its interactions with the state by elites; the regime of Indira Gandhi (1967-1977) in which a mass-based civil society is said to have emerged; and the Congress Government and Structural Adjustment Programme (1991-1997) during which India witnessed a dramatic rise in NGO activity and the professionalisation of these NGOs.

The rise in the number of NGOs in India, along with other social movements and voluntary associations since the 1990s resulted in the term civil society entering public discourse on a broader level in India (Chandhoke, 2012). Early attempts to come up with a minimalist definition of the concept were motivated by the fact that the term itself had begun to be appropriated by all kinds of organizations in the country as a unifying principle (Dubochet, 2011). Tandon (2002), for instance, in one of the first attempts to define and outline a criterion for inclusion into the so-called 'third sector' said that "Civil society comprises individual and collective initiatives for common public good" (Tandon, 2002, p.32). According to him, "Only those associations, which affirm openness of entry and exist, and stand by Universalist criteria of citizenship" should constitute civil society (Tandon, 2002, p.32).

Attempts have also been made towards developing a typology of CSOs, based on their aims and functions. One classification views Indian civil society as comprised of many types of organisations which are as follows: (i) Community-Based Organisations (CBOs), (ii) Mass Organisations, (iii) Religious Organisations, (iv) Voluntary Development Organisations (VDOs), (v) Social Movements, (vi) Corporate Philanthropy, (vii) Consumer Groups, (viii) Cultural Associations, (ix) Professional Associations, (x) Economic Associations and (xi) Others, including media and academia, although there is currently no consensus on whether media ought to be included as a part of civil society (Goswami et al, 2011). Another typology of Civil Society Organisation framed by Ramesh Sharan includes (i) Gandhian influenced voluntary groups (ii) Professional rural development agencies by professionals, by Corporate and by smaller groups (ii) Civil and political rights groups (iv) Missionary organisations Christian Mission, R.K. Mission (v) Student, worker and women movements related to left and other political parties (vii) Independent social movements of Dalits, adivasis, women, environmentalists. (vii) Movements and groups of minorities (Muslim, Christian, Buddhist, etc) (viii) Religious movements; both of spiritual and fundamentalist types (IGNOU, 2020: 143).

PRIA, a leading CSO in the country, found that nearly half of Indian CSOs operate at a very local and informal small-scale level. Those which do get formal incorporation have to select either of the several forms of legal registration presently available. There are essentially five such forms: (i) Society (under Society Registration Act 1860), (ii) Trust (under Public Trust Act 1882), (iii) Trade Union Act 1961, (iv) Cooperatives (both sectoral and multi-purpose, Act 2008), (v) Non-profit Company (under Section 8 of Indian Companies Act 2013) (Tandon, 2017). The most common form of registration used by development NGOs in the country, and in Jharkhand, is Society. The Act is simple to use, and its overall provisions provide for significant autonomy in functioning of an NGO (PRIA, 2017: 13-14).

There is no authentic data on the number and types of CSOs operating in India because they are registered with separate authorities and there is no coordination among these authorities so far. According to one estimate, there are approximately 33 lakhs registered CSOs in India (Panda, 2019). The India Philanthropy Report 2015 by Bain & Company informs us that there are more than 20 lakh NPOs currently operating in the country. Central Statistical Organisation (CSO) of the Government of India presented a report in 2012 which revealed that more than 31 lakh societies were registered in the country by 2010. Of the 22.4 lakh non-profit institutions (as it called them) visited by the CSO, only 6.94 lakh were actually traced. A vast majority of these non-profit institutions were registered after 1990 (Tandon, 2017). Many of these registered CSOs are either inactive or they are not submitting their activity report and annual returns to regulatory authorities. In a hearing, the Central Bureau of Investigation (CBI) reported to the Supreme Court of India in 2016 that only 8 to 10 per cent of the 31 lakh registered NGOs have filed their accounts with registrar of societies. Available data from income tax authorities seems to suggest that only 1.31 lakh NPOs are registered under Section 12A and are filing annual returns in the country. Tandon (2017) argues that if all of the different categories of non-profit organisations such as cooperatives, educational institutes, religious entities, etc., are added, even conservative estimates will put the number at 2.5 crore CSOs in the country. That is a huge social capital with immense potential to be tapped for the holistic and sustainable development of India and its citizens.

1.3   Civil Society Organisations -Government Relations in India

Government plays different roles vis-a-vis CSOs at different times according to its needs and interests: (i) as a supporter the government allows

the CSOs freedom to operate in their own terms and procedures, (ii) as a coordinator the government guides and synchronises the distribution and functioning of the CSOs, (iii) as a monitor the government keeps a check on the functioning of CSOs, (iv) as co-opt the government provides its own functionaries to perform the CSO activities and (v) as a regulator the State limits the CSO activities to a defined territory (Bratton, 1989 and Tandon, 2002).

CSO-Government relations operate within and are influenced by the regulatory environment for CSOs and Government's stated policies with regard to engagement with CSOs. The regulatory environment for CSOs in India can be looked at two levels – State and national. Much of regulatory framework for civil society in India is designed and implemented from the central government. Apart from the registration for incorporation, registration for exemption from income tax (12A and 80G of Income Tax Act, 1961), registration for getting foreign contributions (FCRA, 1976), regulations governing employer-employee relations and working conditions (Minimum Wages Act 1948, Maternity Benefit Act 1961, Employees Provident Fund Act 1952, Payment of Gratuity Act, 1972, etc) are major regulatory framework for formally registered CSOs. In addition, they have to comply with Right to Information Act 2005, Sexual Harassment of Women at Workplace Act 2013 among few more central legal provisions. Global trends have been affecting regulatory framework in India too (PRIA, 2017) and government making functioning of CSOs and key office bearers more transparent and accountable with regard to their activities, sources as well as utilisation of fund.

Post-Independence CSOs flourished in India and was supported by the government. They were also provided space to partner in the development programmes. However, as these programmes did not bring expected results and crisis of governance started coming to the fore, CSOs became critical to many of the policies and programmes of government. During the national emergency, CSOs were seen as leading and inciting protests against government and hence greater restrictions were imposed on them and new regulations such as FCRA were brought in. During 'Janata Party' government and post Indira Gandhi phase, governments have engaged with CSOs in not only policy formulations but also in programme delivery. During the Congress Party led United Progressive Alliance (UPA) government, several members of the National Advisory Council and also the Planning Commission were from CSO background.

Voluntary Action Cell of the then Planning Commission had formulated a National Policy on Voluntary Sector in the year 2007. This National Policy on the Voluntary Sector-2007 was declared by the then Planning Commission as the beginning of a process to evolve a new working relationship between the government and the voluntary sector, without affecting the autonomy and identity of VOs. The preamble of this policy says that "this Policy is a commitment to encourage, enable and empower an independent, creative and effective voluntary sector, with diversity in form and function, so that it can contribute to the social, cultural and economic advancement of the people of India" and recognises that "The voluntary sector has contributed significantly to finding innovative solutions to poverty, deprivation, discrimination and exclusion, through means such as raising awareness, social mobilisation, service delivery, training, research, and advocacy. The voluntary sector has been serving as an effective non-political link between the people and the government." One of the stated objectives of this policy is "to identify systems by which the Government may work together with VOs, on the basis of the principles of mutual trust and respect, and with shared responsibility." About the relations between CSOs and the government, the policy says that "partnership between Government and VOs implies identifying shared goals and defining complementary roles. It must be based on the basic principles of mutual trust and respect, with shared responsibility and authority. These principles must be explicit in the terms and conditions of the partnership. They must also be evident in the formal and informal systems of collaboration" and recognised following three instruments of such partnership "(i) consultation, through a formal process of interaction at the Centre, State and District level; (ii) strategic collaboration to tackle complex interventions where sustained social mobilisation is critical over the long term; and (iii) project funding through standard schemes. The policy further says that "The expertise of the voluntary sector will also be utilized, by including experts from VOs in the committees, task forces, and advisory panels constituted by the Government from time to time to help address important issues" (Planning Commission, 2007). This policy was approved by the cabinet in July 2007, and made an annexure in the Eleventh Five Year Plan. However, the policy was never publicly notified, nor disseminated. It did not receive much support from the Prime Minister's National Advisory Council in which several CSO representatives were members. Another issue with the Policy was that the Planning Commission was not interested in the entire universe of NPOs, but only those voluntary organisations which were associated with the delivery of some national development programmes (Tandon, 2017).

NITI Aayog has started an NGO-DARPAN portal and it has been made mandatory for NGOs to register themselves on this portal for availing funds from Government of India. NGO-DARPAN is a platform that provides space for interface between Non-Government organizations (NGOs)/ Voluntary Organizations (VOs) in the country and key Government Ministries/ Departments/Government Bodies. It started out as an initiative of the Prime Minister's Office, to create and promote a healthy partnership between NGOs/ VOs and the Government of India. Now it is an e-governance application offered by NITI Aayog to electronically maintain data and transparency regarding NGOs/VOs in the country. In order to transact business with line Ministries/ Departments, an NGO has to first sign-up on the NGO-DARPAN portal to obtain a Unique Identity Number (UIN) by furnishing the required details like registration number of the organization, Permanent Account Number (PAN) of the organization given by the Department of Income Tax, PAN and Aadhaar details of the office bearers/trustees etc. Ministries/Departments implementing schemes through the NGOs are also required to develop their own portals and integrate the same with the NGO-Darpan to facilitate seamless flow of information regarding the fund flow, projects implemented etc., about the NGOs. The Ministries/Departments can also verify the antecedents of the NGOs through this integrated system before considering any application from NGOs for grants. Approximately 148771 VOs/NGOs are registered on NGO Darpan Portal by the end of September 2022 (https://niti.gov.in/ngo-darpan accessed on 04.09.2022).

1.4   Civil Society in Jharkhand

Jharkhand has total 2,758 CSOs registered on NGO-Darpan portal which constitute 1.85 per cent of the total CSOs registered on NGO-Darpan portal of NITI Aayog. In pre-independence Jharkhand, Ram Krishna Mission (RK Mission) is one of the earliest CSOs. After independence there was sluggish rise in the number of CSOs, but since the 1990s there has been a steady rise in the number of CSOs. However, the maximum number of CSOs have been established after the year 2000 when Jharkhand became a separate State, with nearly 50 per cent share. Pre-independence and till 1970s CSOs mostly worked in the field of tribal affairs, rural development and poverty alleviation. Post 1990s the new CSOs that have come up have diversified work spheres like family welfare, health care, legal awareness, human rights, etc. A significant number of CSOs in the State were started by activists who were part of the total revolution (sampoorna kranti) movement against emergency led by Jai

Prakash Narayan and decided not to join politics and opted to get involved in constructive community development work. This set of CSOs came during late 1970s and 1980s. Nav Bharat Jagriti Kendra, Lok Jagriti Kendra, Badlao Foundation etc., are few examples of this set of CSOs. Another set of CSOs came into existence in 1990s when workers from earlier formed organisations came out and set up their own organisations. Jan Jagran Kendra, Jan Sewa Parishad, Lok Prerna, Prerna Bharati are some examples of this set of CSOs. Another set of CSOs who came into Jharkhand region in mid 1990s are professional NGOs such as PRADAN, SPAR etc. Corporate funded TSRD and Krishi Vikas Kendra are another set emerging in 1980s and 1990s. Some women led organisations like Prerna Bharati, Sramjivi Mahila Unnayan Samity, Darpan, SERWO also emerged during 1990s. After formation of Jharkhand as State in the year 2000, multilateral agencies such as World Bank, UNDP, DFID, USAID etc.; CSOs like PRADAN, BASIX, PRIA; and corporate such as TATAs, Usha Martin showed considerable interests and started their operations.

The civil society in Jharkhand has a long and rich history of working together through a variety of networks and coalitions. Jharkhand Right to Education is a network of organisations working on education and child rights issues. Jharkhand Tribal Development Society also has several CSOs working with it for implementation of various programmes including Jharkhand Tribal Empowerment and Livelihood Project (JTELP). Several organisations working towards women's empowerment are working with JAGORI as a network. Some more CSOs are working under the banner of Jharkhand Disabled People Forum; Jharkhand Women Development Society; Mines, Minerals and People; Jangal Bachao Andolan; Jharkhand State AIDS Control Society. These networks have primarily contributed to sharing of information, developing common perspective on various developmental issues, grassroots mobilisation, and advocacy engagement (PRIA, 2017:27) in the areas such as right to food, right to employment, right to education, health, welfare, forest rights, nutrition, right to information, PESA and decentralisation, sanitation and water etc. CSOs and networks of CSOs have been actively involved in advocacy, implementation, monitoring and social audit of MGNREGA in the State.

Geographical location-wise, Ranchi district has the highest number of CSOs contributing to 29 per cent followed by Hazaribagh, Jamshedpur, Dhanbad districts. Latehar, Chatra, Lohrdaga, Khunti and Pakur have lowest number of registered CSOs in Jharkhand.

Main resource providers to CSOs are philanthropic foundations, international NGOs (either directly or through other larger intermediary CSOs),

selected UN Agencies, state government, and CSR programmes. With the drying up of funding from bilateral programmes in the State there is a serious dearth of resources to carry out the interventions. Recent changes in FCRA provisions have also led to shrinking of funding to smaller CSOs.

1.5   Policies of State Government of Jharkhand towards CSOs

Political instability, frequently changing regimes and weak institutional development has resulted in weak processes of governance, and even basic administration in the State (PRIA, 2017:11). Several important proposals for governance reforms in Jharkhand were made by a Committee headed by Prof. Bibek Debroy, engagement with CSOs being one. The Committee recommended, inter-alia, to ensure a 360-degree monitoring of government actions within the government as also by outside entities. The government and its senior functionaries need to be answerable to the people of the state. The only way by which long term economic development can be sustained is by bringing all segments of society as a part of that process. Civil society needs to be strengthened and that implies that the government needs to make interaction between NGOs and government functionaries an integral part of governance (Debroy et.al. 2011). At present, the State does not have a CSO policy of its own. The National Policy on Voluntary Sector 2007 can be a framework for developing such a policy in future.

The political environment for the functioning of civil society and development NGOs can be characterised as benign in the state. Senior political and official leadership in the state have been open to engaging with NGOs. However, the recent national trends and debates around relevance and quality of civil society, and shifting regulatory framework towards greater restrictions and reporting, are also affecting the space for types and forms of civil society actions in Jharkhand as well (PRIA, 2017:13). A study on CSO Networks in Jharkhand conducted by Sharan et. al. (2021) has found that senior government officials are favourably poised and acknowledge the work of CSOs in Jharkhand, although some of them have showed apprehensions about inefficient and non-transparent organisations. However, lower-level government officials are not favourable and think that majority of CSOs are shady. These lower-level officials below district levels are also uncomfortable with empowerment of people with RTI and complaints made by them at higher level. Sharan et. al. (2021) has also found that CSOs to perceive higher level officials as sensitive but relation with government depends on the nature of CSOs and their size. It has been found that some CSOs felt that government officials

treated them as their sub-ordinates and there is lack of mutual trust between CSOs and government officials. CSOs are also concerned and uncomfortable about tightening of regulatory frameworks.

PRIA's study of CSOs in Jharkhand found that some CSOs relate with the State government of Jharkhand primarily as service-providers in specific programmes such as Integrated Child Development Services (ICDS), and MGNREGA, dependent on funding and schemes. Such CSOs share a good relationship with the State government as the government finds them reliable and agrees with their objectives and approaches. It has been reported that the relationship is sometimes strained with the transfer of officials. However, CSOs who are working on human rights are suspected by the State government and the State government applies regulatory frameworks stringently to those CSOs (PRIA, 2017:28). Jharkhand has a few academic institutions of repute like the Development Resource Centre of the Xavier's Institute of Social Sciences (XISS), Indian Institute of Management (IIM) - Ranchi, universities such as Central University of Jharkhand, Ranchi University etc., Birsa Institute of Technology (BIT) Mesra, and some agricultural universities. CSOs also receive volunteers/interns from XLRI, IIM and TISS. The Provisions of the Panchayats (Extension to the Scheduled Areas) Act 1996 popularly called PESA and MGNREGA are some of the thematic issues on which partnership with the local academia has been cultivated (PRIA, 2017:31). Academia also directly partners with governmental initiatives in the form of conducting research and evaluation studies, being part of various committees and commissions etc. For example, Dr. Ramesh Sharan who is former Vice-Chancellor of Vinoba Bhave University, Hazaribagh, is an important civil society voice in the State and has been part of various committees of State Government. He is a nominated Member of the Steering Committee of the Social Audit Unit of Jhakhand which functions as its governing body.

CSOs have been actively involved in implementation MGNREGA. Many CSOs are part of Cluster Facilitation Team (CFT) started in 2013. Interventions included enhancement of people's participation, capacity building and training of stakeholders and ensuring worker's access their entitlements. CFT project helped Rural Development Department (RDD) of the State Government in reforming implementation of MGNREGA in the State through innovative policies developed through the experiences shared by CSO partners. CFTs helped to train estimated 26,000 SHG mates selected through Gram Sabha with an aim to improve overall quality of works. NREGA Watch has been actively involved in monitoring of implementation of MGNREGA and policy advocacy in the State since 2006. Government has recognised its contribution by inviting them to

different consultative forums and also partnering with them in implementation. Convenor of NREGA Watch is member of the Steering Committee of the Social Audit Unit, constituted under the aegis of Jharkhand State Livelihood Promotion Society (JSLPS). Department of Rural Development has also partnered with NREGA Watch to set up of MGNREGA Sahayata Kendra at the block level with an aim to increase awareness and accountability in implementation of MGNREGA. People who visit block offices can visit these Sahayata Kendras for any information or assistance regarding (i) information regarding processes for accessing their entitlements; (ii) registering demand for work; (iii) registering and follow up of grievances and (iv) filing complaints about irregularities.

1.6   Social Audit: Concept and Progress

Social Audit is a verification of the implementation of a programme/ scheme and its results by the community with active involvement of the primary stakeholder. Social Audit 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 aloud on a public platform. Social Audit also examines whether the money was spent properly and has made difference to people's lives. World Bank Institute observed "social audit aims to make organizations more accountable for the social objectives they declare. Characterizing an audit as social does not mean that it does not examine costs and finances: its central concern is how resources are used to achieve social objectives, including how resources can be better mobilized to meet those objectives. Social audits involve more than just examining internal records, but include the experience of the people the organization or service is intended to serve. In addition, social audits strengthen a community's voice, not only by allowing people to express their views through surveys, but through formal mechanisms of participation in interpreting evidence and developing solutions. The entire process builds capacities at national and local levels, both in community organizations and among service providers (World Bank Institute, 2007). Social audit has also been defined as a process in which, details of the resources, financial and non-financial, used by public agencies for development initiatives are shared with the people, often through a public platform such as the Gram Sabha in rural India (Sinha, 2013:41).

Section 17 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005, which mandates the provision of 100 days of guaranteed employment (unskilled manual work) to any rural household in India, says that the Gram Sabha (assembly of registered voters in that village/GP) shall conduct

social audit of all the projects under the scheme taken up within the Gram Panchayat (GP), which is the smallest tier of three-tier Panchayati Raj system in India. Social Audit has also been mandated by National Food Security Act (NFSA), 2013 and the Rights of Persons with Disabilities Act, 2016. The Supreme Court has mandated social audit in the implementation of Juvenile Justice (Care and Protection of Children) Act, 2015 and The Building and Other Construction Workers Act, 1996. It has also said that the Social Audit Unit facilitating Social Audit of MGNREGS should also facilitate the audit of NFSA. In Pradhan Mantri Awaas Yojana-Grameen (PMAY-G), National Social Assistance Programme (NSAP) and Fifteenth Finance Commission Grants (FFC-G) social audit has also been introduced and in future social audit of Shyama Prasad Mukherji Rurban Mission (SPMRM), Samagra Shiksha Abhiyan (SSA) and in schemes of Ministry of Social Justice and Empowerment is also being contemplated.

To ensure social audits of MGNREGA are done well, Ministry of Rural Development (MoRD) in consultation with Comptroller and Auditor General (C&AG) of India, notified the Mahatma Gandhi National Rural Employment Audit of Scheme Rules in 2011. These rules clearly specify the responsibilities of the facilitating organisation (Social Audit Unit), the Social Audit pre-requisites, social audit process to be followed, the roles and responsibilities of the officials at different levels, responsibility of the state government to take follow-up action and the State Employment Guarantee Council to monitor the action taken and place it before the State Legislature. These Rules prescribed that the State Government shall identify or establish an independent Social Audit Unit (SAU) to facilitate conduct of social audit by Gram Sabhas. This SAU, among other things, have been made responsible to (i) build capacities of Gram Sabha through resource persons drawn from primary stakeholders and CSOs; (ii) prepare social audit reporting formats, resource material, guidelines and manuals for social audit process; (iii) create awareness amongst the labourers about their rights and entitlements under the Act; (iv) facilitate verification of records with primary stakeholders and worksites; (v) facilitate smooth conduct of social audit Gram Sabha for reading out and finalising decisions after due discussions; (vi) host the social audit reports including the action taken report in the public domain. These Rules also prescribed four prerequisites for conduct of social audit: (i) it shall be independent from implementation process; (ii) implementing agency shall not interfere with conduct of social audit; (iv) implementing agency shall provide requisite information to SAU at least 15 days prior to the commencement of social audit; and (iv) social audit resource persons shall not be residents of the same Panchayat. The Audit of Scheme

Rules also prescribed process for conducting social audit. Resource persons along with primary stakeholders shall verify the muster rolls by contacting wage seekers, the worksites to assess quantity and quality of work, financial records to verify correctness of financial reporting, records used for procurement of materials, and any other payments made from MGNREGS fund. After informing villagers a Gram Sabha shall be convened to discuss findings of verification exercise and fulfilment of the rights and entitlements of labourers and proper utilisation of funds. These Rules have made District Programme Coordinator responsible to ensure availability of records to SAU and to ensure corrective action is taken. Rules also make State government responsible to take follow up action on the findings of the social audit and SEGC to monitor action taken by State government. Cost of establishing SAU and conducting social audit have been prescribed by these Rules to be met from the Central Government as a central assistance. Later the MoRD decided to provide 0.5 per cent of the total allocation under MGNREGS to SAUs directly as central assistance. Some States set up SAUs which started facilitating conduct of social audit. However, these Rules were not being complied in letter and spirit (Ministry of Rural Development, 2011).

In June 2015, MoRD in consultation with the C&AG constituted a Task Force for looking into all aspects of Social Audit and advise the Ministry on making the Social Audit exercise more effective. The recommendations of the four working groups which included 'Auditing Standards for Social Audit' were examined and duly accepted. MoRD forwarded the Auditing Standards to all States for necessary action and compliance in December 2016. These Auditing Standards prescribed following minimum principles for social audit: (i) Access to Information (Jaankari); (ii) involvement and participation of citizens in the process of decision making and arriving at justifiable output (Bhagidari); (iii) protection of citizens for free and fair discussion (Suraksha); (iv) citizens right to be heard (Sunwai); (v) presence of collective platform to strengthen and substantiate the citizens voice (Janta ka Manch); and (vi) dissemination of report with social audit findings (Prasar). For ensuring independence of social audit, the auditing standards for social audit prescribed that Governing Body of SAU should be chaired by an individual chosen by the State Government from a list of eminent persons as identified and communicated by the Ministry of Rural Development, Government of India. The Governing Body shall approve the annual budget and annual calendar, discuss and adopt annual report of the SAU. It prescribed qualifications and composition of selection committee for selection of the Director, SAU and prescribed minimum tenure of three years and that SAU shall pay salaries/ honoraria to its resource persons at the State,

District, Block and Village level directly. For objectivity and impartiality, the auditing standards prescribed that conclusions in opinions and reports should be based exclusively on evidence obtained and replies received from the functionaries and assembled in accordance with the auditing standards. To infuse professionalism among resource persons, it prescribed that they must possess characteristics/qualities of professionals during the audit which are knowledge, competency, accountability, honesty and integrity. A quality assurance and improvement programme should be developed and maintained covering all aspects of the social audit activities. There should be periodic internal and external assessment of the social audit. On the audit process the auditing standard prescribed that (i) resource persons should obtain understanding of the entity/programme to be audited, (ii) SAU shall frame an annual calendar which includes coverage of all the Gram Panchayats within a specific period, and (iii) the audit assignment should be planned to reduce audit risk. For access to information and records for the purpose of social audit, the auditing standards prescribed that State governments should frame appropriate rules for fixing accountability for provision of records to the social audit teams within stipulated time frame. The nature of punitive action that shall be taken on the violation of the same should also be defined. The audit findings, conclusions and recommendations must be based on physical, oral, documentary, analytical evidence, verification and jan sunwai. SAU resource persons should document what they do in a sufficiently detailed manner to provide a clear understanding of the procedures performed, evidence obtained and conclusions reached. The social audit report should be presented to the larger collective in a methodical manner by the SAU resource persons and participation of beneficiaries in the collective platform must be ensured. For ensuring follow up action on the findings of social audit, the auditing standards prescribed that a follow up mechanism should be established to monitor and ensure that action has been taken on the findings of the social audit. Responsibilities and timelines should be assigned for corrective actions in a time bound manner and a collective platform should be established for sharing and reflecting on the follow up (Ministry of Rural Development, 2016). The auditing standards also prescribed for setting up an Information Technology (IT) system to facilitate uploading of social audit reports and key indicators identifying deviations found in the social audit process. The NREGASoft MIS was extended to support social audit in early 2018 and States were asked to enter the social audit findings in it.

In April 2018, NIRDPR published a report titled 'Social Audit Units, Current Status' in which assessment of independence of social audit, human and

financial resources for social audit, quality of social audit, follow up action on findings of social audits were done and recommendations to strengthen social audit under MGNREGS were made. This assessment was repeated in the year 2019 too. Following are the key findings of the 2019 report of NIRDPR. 26 States and one UT have established Social Audit Units. Out of these, 22 states have registered a separate society to facilitate social audit in their states and have a functional social audit unit – Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Odisha, Punjab, Sikkim, Tamil Nadu, Telangana, Uttar Pradesh and Uttarakhand. Jharkhand SAU has been established under the Jharkhand State Livelihood Promotion Society (JSLPS) that was created to implement the State Rural Livelihood Mission. West Bengal SAU is functioning under West Bengal State Rural Development Agency (WBSRDA), a body under which there are different Program Implementing Units. The Tripura SAU is created under Directorate of Audit, Finance Department. Nagaland SAU is functioning under Society for Training and Research on Rural Development (STRORD). The Social Audit in Sikkim is done by Voluntary Health Association of Sikkim (VHAS), an NGO. Rajasthan and Haryana have recently registered a society but they do not have a functional SAU yet. MoRD had asked State governments to establish independent social audit units and transfer 0.5 per cent of the previous year's MGNREGS expenditure to the SAUs. Based on this, 14 States had transferred the 1ˢᵗ tranche of funds to the SAUs in 2017-18. To enable SAUs to have financial independence and not to depend on the implementing agencies, MoRD decided to transfer the funds directly to SAUs in the middle of 2017-18. Hence in this year, the 14 SAUs received money from both the state governments and MoRD. The total amount received by 25 SAUs was Rs. 203 Crores which was 0.39 per cent of the total MGNREGS expenditure in these States. West Bengal received the highest amount (38.3 Crores, 0.53 per cent) and Manipur received the lowest amount (74.31 lakhs, 0.20 per cent of MGRNREGS expenditure). In 2018-19, the 0.5 per cent meant for social audits was directly given by MoRD to 19 SAUs – those which had spent more than 60 per cent of the funds that were given earlier and had sent their Utilisation Certificate. The total amount given was 174 Crores. The highest amount was given to Tamil Nadu (30.27 Crores, 0.47 per cent) and the lowest amount was to Sikkim (19.16 lakhs, 0.15 per cent). Twenty-two States are entering their social audit findings in the NREGASoft. On June 22ⁿᵈ 2018. Data on this MIS throws light on current status of social audit. The number of social audits facilitated is a key parameter to measure the functioning of the SAU. In 2017-18, social audit was done in

100,589 GPs at least once. This is 41.6 per cent of the total GPs in the 25 States. In 2018-19, social audit was done in 123,983 GPs at least once. This is 51.22 per cent of the total GPs in the 25 States, a nearly 10 per cent improvement over the previous year. Due to resource constraints, most SAUs are facilitating social audit once every year in every GP. In 2018-19, only four States (Tamil Nadu, Himachal Pradesh, Karnataka and Meghalaya) have facilitated audits twice a year in every Gram Panchayat. A total of 7,29,995 issues were reported by 22 States in 2018-19. Process Violations were the highest (Karuna M. et al, 2019).

1.7   CSO's Involvement in Social Audit

Decentralised and democratic governance promoted by multilateral and bilateral institutions started providing invited spaces to citizens and their intermediaries, CSOs in policy formulation as well as monitoring implementation of those policies. As a result, many institutional mechanisms were created with the governance systems in which CSOs were enlisted in enhancing accountability and government responsiveness (Manor, 2004; Goetz and Jenkins, 2004). For many CSOs, demanding and securing accountability is a way to ensure people's empowerment and enhance effectiveness of government programmes (Gaventa and McGee, 2013). A synergy between CSOs and government is necessary for effective enforcement of social accountability. A unilateral action from any side does not work. However, such synergy can accommodate differences and critical examinations of other's actions for a larger common goal (Akerman, 2004). CSOs involvement in enforcing social accountability through tools such as social audit helps in leveraging the power of pro-accountability actors (in state and society), to counter anti-accountability actors (Pande and Dubbudu, 2017).

Merit of engaging with CSOs in the audit exercise has been emphasised by The International Organization of Supreme Audit Institutions (*INTOSAI*) as it results in better-informed audits, stronger oversight and more effective accountability. There are three ways in which SAIs engage with CSOs: one way communication, two-way communication and partnership with a common purpose (INTOSAI, 2021). The CSOs participation in Social Audit in India has moved from the contested space in the first decade of the 21st Century to invited space now as there is a definite legal framework for government-CSOs collaboration (Gaventa, 2006). In fact, the mechanisms facilitating social audit in majority of States themselves are hybrid in nature blurring the government-civil society divide. Although concept of social audit originated as a corporate

practice and in India its reference came in the reports of committees such as Ashok Mehata Committee (1977) and of Administrative Reform Commissions, it is the CSOs who made it popular and advocated to the Government of India to adopt and institutionalise it. In the wake of reports of large-scale corruptions in Food for Work programme in Rajasthan, Mazdoor Kisan Shakti Sangathan (MKSS) mobilised villagers and activists to get hold of official records, verify those records and present their findings in public hearing which they called social audit. As this became popular and government officials also started taking note of these findings, CSOs in other parts of country started facilitating social audit in their areas of operation. MKSS along with other CSOs under the banner of '*Rojgar and Suchna Ka Adhikar Abhiyan* (Employment and Right to Information Campaign)' advocated making provisions for social audit in the National Rural Employment Guarantee Act (MGNREGA) which was being considered. The section 17 of MGNREGA, enacted in 2005, empowers Gram Sabha (assembly of registered voters) to conduct social audit of the implementation of MGNREGA in the GP, twice a year. Taking advantage of this legal provision, many CSOs started mobilising the community and facilitating social audit of MGNREGA. Social Audit facilitated in Dungarpur, Rajasthan and Anantapuram, Andhra Pradesh are remembered as many CSOs, government officials across the country participated not only to extend solidarity but to learn the methodology and replicate elsewhere. MKSS, Participatory Research in Asia (PRIA), Parivartan, Samarthan, Unnati, Sahabhagi Sikshan Kendra (SSK), Centre for Environment Concern (CEC), Srijan Kendra, Lok Sakti Samiti, Jan Kalyan Sansthan, Abhiyan, NREGA Watch, MADAIT, Lok Jagriti Kendra, Indian Institute of Youth Welfare, SPREAD, Asha Parivar, Akhil Bharatiya Samaj Sewa Sansthan (ABSSS), were some of the CSOs who facilitated social audit of MGNREGA in one or multiple GPs (PRIA, 2009).

Some CSOs tried out social audit of other schemes such as Public Distribution System too. Most of the CSOs conducting social audit of MGNREGA followed methodology and tools developed and used by MKSS although there were some variations as per local context and focus areas of these CSOs. In early years of MGNREGA, i.e from 2006 to 2010 many State governments hired the services of CSOs to facilitate social audit of MGNREGA. For example, in Gujarat services of Unnati and in Sikkim services of Voluntary Health Association had been utilised. In Sikkim, VHAS still continue to facilitate social audit in the State.

In some States services of academic institutions such as National Institute of Rural Development and Panchayati Raj (NIRDPR) and local universities were also used. Andhra Pradesh (before bifurcation) was the first State to set up

Society for Social Audit, Accountability and Transparency (SSAAT) which facilitated state-wide social audit of MGNREGS with the help of a cadre of Block, District and State Resource persons. SSAAT is headed by a person with CSO background and it's governing body also has prominent CSO representatives. Model developed by SSAAT has been adopted by the MoRD as a national model. Once, the MGNREG Audit of Scheme Rules, 2011 was notified, all other States have set up their own Social Audit Units to facilitate social audit of MGNREGA and other schemes. As CSOs had early experience of facilitating social audit, many of the Directors and resource persons have a background of working with CSOs in the past. CSOs, particularly, MKSS has played a key role in development and notification of the Auditing Standards for Social Audit in 2016 which has now become a guiding document for Social Audit facilitators across India. The basic principles of the Auditing Standards were based on 'Bhilwara Framework' of social accountability developed and disseminated by social activists and movements and later institutionalised in collaboration with the Comptroller and Auditor General (CAG), champions of change in government. These principles have been taken note of by the Supreme Court of India while delivering judgements of public interest litigations (Swamy, 2020).

In recognition of their meaningful contributions in development and institutionalisation of social audit in MGNREGA, CSOs have been accepted as an important partner in effective facilitation of social audit. Central Operational Guidelines, 2013 has identified CSOs as an important stakeholder in effective implementation of the Act. It says "Civil Society Organisations (CSOs) working at the grassroots can play a very significant role in awareness generation among wage-seekers and in supporting and building capacities of GPs and State governments in planning, implementation and social audit of MGNREGA. Self Help Groups (SHGs) can play a direct role in spreading awareness, organizing work, accessing entitlements and ensuring social accountability" (Ministry of Rural Development, 2013. P.11).

The Operational Guidelines also suggests how CSOs are to be identified. "Identification of CSOs will be carried out through a very careful and transparent screening process. The following criteria will guide the screening process: (i) CSO should have sound financial and organisational systems in place for discharging their responsibilities; (ii) CSOs must have an established track record and demonstrated experience and capacity of mobilising the people; (iii) CSOs must have formed and facilitated active SHGs, UGs, SIGs, Federations of women/workers farmers, etc.; (iv) The partner CSOs must have presence in the State/District to work in the selected area/location and have qualified human resources" (Ministry of Rural Development, 2013. P.142).

Annual Master Circular 2020-21[1] also takes into account the requirement of registration in NGO-DARPAN portal. It says that CSOs/NGOs involved in a facilitating role should have signed up in the NGO-partnership (NGO-PS) Portal of the NITI Aayog with all self-declared details and should have obtained a Unique ID. This Unique ID should be mandatorily quoted in proposals by the NGO. All registered NGOs should update their database in the Portal every year.

The Central Government, in consultation with the Comptroller and Auditor General of India (C&AG) notified the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011, which laid down the methodology and principles for conducting social audits in the States/UTs. Rule 4 of the MGNREG Audit of Schemes Rules, 2011 stipulates that each State government shall identify or establish an independent organization, Social Audit Unit (SAU) to facilitate conduct of the Social Audit of MGNREGS works. (Ministry of Rural Development, 2011. P.7). The Operational Guidelines suggests that this Social Audit Unit may be either a Society or a Directorate, independent of the implementing departments/agencies. The Director/Chief Executive Officer of the Society/Directorate shall be a person who has worked in the social sector for the rights of the people for at least 15 years. The work may also be outsourced to an outside agency preferably an NGO which is not involved in the planning and implementation of the Scheme but possesses adequate experience of having worked in rights and entitlement-based programmes (Ministry of Rural Development, 2013. P.113). The resource persons can be drawn from primary stakeholders, civil society organizations, Bharat Nirman Volunteers (BNV), who have knowledge and experience of working for the rights of the people (Ministry of Rural Development, 2013. P.116). Further, The Ministry has introduced Auditing Standards for Social Audit, based on recommendations of the C&AG and Joint Task Force for Social Audits, in order to strengthen the process of social audits and to ensure compliance of Audit of Scheme Rules, 2011. The Ministry has advised all States/UTs to adopt the Auditing Standards for the functioning of social audit units and conduct of Social Audits. Auditing Standards for Social Audit lists planning and evaluation of synergetic role and responsibilities of the SAU, DLFA, state Department and CSOs as one of the action points for SAUs. It further prescribes that the CSOs shall play an important role in mobilizing communities to attend Gram Sabhas (Ministry of Rural Development, 2016.)

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[1]As many circulars have been issued after the issuance of MGNREGA Central Operational Guidelines 2013, the MoRD compiles and updates all circulars as a Master Circular annually for the use of implementing authorities at all levels.

Annual Master Circulars have been including the provisions made in the MGNREG Audit of Scheme Rules 2011 and also the Auditing Standards for Social Audit 2016 for collaboration of CSOs with social audit process. Being the latest, legal and administrative framework for CSO-SAU collaboration in social audit process at the central level can be seen from these Master Circulars. MGNREGA Annual Master Circular for the year 2020-21 has recommended for inclusion of three representatives from CSOs, academic and training institutions in the Governing Body of SAU who are working in the State or outside, having longstanding experience in working with issues related to transparency and public accountability. At least one of these should be a woman member (Ministry of Rural Development, 2020. P.89). Selection Committee for the recruitment of the Director of the Social Audit Unit shall, inter-alia, consist of an eminent CSO representative as nominated by the State. T

he Social Audit Resource Persons at the State and District Level shall be drawn from people with experience in the conduct of social audits and have been working in the social sector. Selection Committee for recruitment of SRPs and DRPs shall include a representative of CSO identified by the State government. State/ UTs shall engage community cadre of village social auditors drawn from women members of SHGs for an effective community accountability framework (Ministry of Rural Development, 2020. Pp.90-91). As the regular social audit in most States are done once in a year and has been criticised as a post facto exercise, States have been suggested to facilitate conduct of concurrent social audit of ongoing works every month. During the COVID-19 crisis when Gram Sabha have not been held to maintain social distance, SAUs in many States have facilitated concurrent social audits.

The Master Circular for 2020-21 says "for this purpose, self-help groups, village social auditors, Vigilance & Monitoring Committees (VMC) and other village level organizations (VO) will have the right to inspect all records of works done and expenditure made in the Gram Panchayat (GP) on a fixed day of the week...... The VMC shall consist of women workers under Mahatma Gandhi NREGA, workers from SC/ST households, and those households who are automatically included/report a deprivation as per the Socio-Economic Caste Census. Where Self-Help Group women meet the criteria of eligibility of VMCs, as detailed above, they may be deemed VMCs for the GP after being duly approved by the Gram Sabha" (Ministry of Rural Development, 2020. P.98). The Master Circular 2020-21, while mentioning the CSO- government partnership for implementation of MGNREGA, identifies facilitating the social audit process by assisting in the identification of Village Social Auditors and working as volunteers; concurrent social audit as important activities

Community Based Organisations (CBOs) can undertake.

CSO's involvement in social audit process varies across States. On the one extreme is Sikkim where Voluntary Health Association of Sikkim, a registered NGO, has been identified by State government to function as SAU. For this purpose, a Memorandum of Understanding (MoU) has been signed between VHA Sikkim and Rural Management & Development Department, Government of Sikkim. On the other extreme, there are States where only some of the resource persons have experience working with CSOs and there is no direct involvement of CSOs in the process of social audit. Most States engages with CSOs in two ways: (i) include CSO representatives in the governing body of SAU and (ii) a significant number or social audit resource persons are from CSO background.

Currently, out of 28 Social Audit Units, 16 States have three CSO representatives in their governing bodies (Karuna et al, 2019). Jharkhand is among the leading States where CSOs are actively involved in the social audit in different ways: (i) CSO representatives are included in the Steering Committee which functions as governing body of SAU and (ii) A significant number or social audit resource persons are from CSO background. Further, the SAU in Jharkhand has involved CSOs at every level and activities, from Disciplinary Committee to member of GP, Block, District, State level public hearings, ATR Review Committee, training of resource persons, etc. Such a comprehensive engagement with CSOs is not seen in any other State. Even in Telangana, which has been a pioneering State in setting standards in institutionalising state-wide social audits, one out of ten social audit resource persons perceives that lack of engagement with CSOs is a bottleneck for social audit in the State as strong allies are needed (Pande and Dubbudu, 2017)

1.8   Research Methodology

1.8.1   Objectives

There are two key objectives of this case study:

Process document CSOs engagement with SAU in Jharkhand

Capture perceptions of CSO representatives and social audit resource persons on CSOs engagement with SAU in Jharkhand

As Jharkhand has pioneering State in engaging with CSOs in facilitation of social audit, this study will serve as process guidelines for SAUs of other States to engage with CSOs more effectively in future. Case Study will also be used as learning material during trainings on social audit.

1.8.2 Data Collection Methods

For process documentation of CSOs collaboration with SAUs in Jharkhand, secondary information from Minutes of Steering Committee of the SAU, Human Resources Policy of SAU, various Government Orders on social audit have been gathered. In addition, during personal interviews with the State Coordinator, representatives of CSOs and social audit resource persons, information with regard to the process, advantages, challenges, and suggestions for strengthening CSOs- SAU collaboration was gathered.

Primary data on profile and perceptions of CSO representatives as well as social audit resource persons of CSOs-SAU collaboration has been collected with the help of interview schedules administered between June to November 2021. Separate interview schedules have been used for CSO representatives and social audit resource persons. Copy of interview schedules are at appendix- I, appendix-II and appendix-III of this report.

1.8.3 Sampling

SAU of Jharkhand provided a list of total 72 individual representatives of CSOs who are engaged with the SAU in different capacities. All of these CSO representatives were contacted through email and phone for an interview. However, based on their availability and also availability of time for field work total 47 CSO representatives could be interviewed. Seven of these CSO respondents represent State level CSOs, 09 are from Santhal Pargana division, 08 are from Kolhan division, 07 are from Palamu division, 09 are from North Chotanagpur division and 08 are from South Chotanagpur division.

There are approximately 240 social audit resources persons (DRPs and BRPs) in the State. Out of these 82 resource persons have been interviewed. While selecting samples of CSO representatives and social audit resources persons, efforts have been made to ensure representation of all the 05 divisions of Jharkhand, both gender and social categories. Sampling was randomly done after listing resource persons from different division gender and social category-wise.

CHAPTER 2:

FINDINGS AND DISCUSSIONS

2.1   Structure and Process of Social Audit in Jharkhand

2.1.1 Social Audit Unit in Jharkhand

As per the Rule 4 of MGNREG Audit of Schemes Rules, 2011 the Government of Jharkhand constituted Social Audit Unit vide Notification No-10-3002/SA/2015/RD-(N) 79 dated 2nd May 2016. Social Audit Unit is currently a cell within the Jharkhand State Livelihood Promotion Society (JSLPS). However, efforts are on to register it as a separate Society. The Social Audit Unit is governed by the Steering Committee chaired by the Principal Secretary, Department of Rural Development and with following members:

i.   Principal Accountant General (Audit), O/o A/c General, Jharkhand – Member

ii. Representative from Planning-cum-Finance – Member

iii. Commissioner MGNREGA, Department of RD – Member

iv. CEO, JSLPS, Ranchi – Convener

v.   Ramesh Sharan, Professor, VC, Vinoba Bhave University – Nominated Member

vi. Shri James Herenj, Convener, MGNREGA Watch, Jharkhand – Nominated Member

vii. Shri Gurjeet Singh, State Coordinator, SAU, Jharkhand – Nominated Member

The SAU is headed by State Coordinator (functioning as Director of SAU) along with six State level functionaries, 24 District Resource Persons (DRPs), 267 Block Resource Persons (BRPs) and 1126 Village Resource Persons (VRPs). In total, 4423 women SHG members are also trained as VRPs by the SAU. Director is a civil society person hired through open advertisement and is working on full-time basis and does not have any involvement in implementation of MGNREGA. Other posts in SAU are also filled through open advertisement. VRPs are selected through a field immersion and interview and they should be literate. SAU is using JSLPS account operated by CEO, COO and SPM (Finance) of JSLPS. SAU does not require approval of implementing authority to make payments to resource persons or to spend money on social audit. Officials of implementation agency are not involved in day-to-day functioning of the SAU. The SAU gets its annual budget, annual calendar and

annual report approved from the governing board and has its own website (www.saujharkhand.org) where key information is proactively disclosed. Grievance Redressal Officer has been nominated by SAU and a Grievance Redressal Committee has also been formed to decide on complaints.

An advisory on irregularities identified under MGNREGA has been issued by the State government. Many departments have requested the SAU to facilitate audits of their schemes. State is keen on follow-up action and is supporting public hearings at many levels. There is very good synergy with Principal Accountant General (PAG). Representative/s of PAG participates in steering committee meetings, State level public hearings and as resource person/s in trainings of social audit resource persons.

From MoRD, SAU received Rs. 8,11,74,000 in 2017-18 and Rs. 4,14,48,000 in 2018-19. SAU also receives funds from many departments for conducting social audit of their schemes. In 2019-20, they received Rs. One crore from the State government for infrastructure and additional personnel. In 2017-18, social audit was conducted once in a year in total 1741 GPs while in the year 2018-19 social audit was conducted once in a year in total 1983 GPs. In none of the GPs, social audit was conducted twice a year. Other than MGNREGS, Social Audit Unit of Jharkhand has facilitated social audit of Fourteenth Finance Commission (FFC) Grants, Swachh Bharat Mission-Grameen (SBM-G), Watershed Projects, Mid-Day Meal Scheme (MDM), Samagra Shiksha Abhiyan (SSA), Pradhan Mantri Awaas Yojana-Grameen (PMAY-G), Pradhan Mantri Awaas Yojana-Urban (PMAY-U) and few more schemes either on pilot basis or in scaled up manner.

SAU of Jharkhand carries out following major functions:

i.   Builds capacities of Gram Sabhas for conducting social audit

ii. Identifies, trains and deploys resource persons at the village, block, district and State level, drawing from primary stakeholders and CSOs

iii. Prepares formats, material, guidelines and manuals

iv. Creates awareness amongst workers/primary stakeholders

v.   Facilitates verification of records with primary stakeholders and worksites

vi. Facilitates smooth conduct of social audit Gram Sabhas and GP level public hearings

vii. Hosts Social Audit Reports and Action Taken Reports (ATRs)

viii.Engages quality monitors to facilitate evaluation of asset quality during the social audit

ix. Conducts inspection and supervision of works through quality control teams

x. Ensures that the wages are paid for the completion of the works.

Social Development Specialist (SDC) and State Resource Persons (SRPs) of the SAU carry out following functions:

i.   Assists Sate Coordinator, SAU to prepare annual plan of social audit

ii.   Guides DRPs to plan the social audit and form social audit teams

iii. Monitors Social Audit

iv. Coordinates with District and State officials for District and State level hearing

v.   Provides guidance on technical aspects of social audit and scheme

vi. Organises training programmes as per requirement

vii. Provides necessary support to social audit teams by issuing required letters.

viii.

ix. DRPs carry out following functions:

x.   Plans and conducts the social audit in their assigned districts

xi. Coordinates with District, Block administration and GPs for smooth conduct of social audit

xii. Organises training programmes, orientation of jury members as per requirement

xiii. Monitors social audit process at field level

xiv. Organises and attends Public Hearings at GP, Block and District levels

xv. Reports to the State Officer.

BRPs carry out following functions:

i.   Leads the team to conduct the social audit at GP level

ii.   Conducts door to door verification

iii. Conducts worksite verification

iv. Conducts Focus Group Discussions (FGDs) to create awareness amongst beneficiaries and villagers

v.   Guides VRPs to facilitate social audit

vi. Organises and facilitates social audit Gram Sabha

vii. Collects the proper evidences and prepares social audit reports

viii. Organises and facilitates social audit public hearing at GP and Block levels.

VRPs carry out following functions:

i. Assists BRP in conducting social audit

ii. Conducts door to door verification

iii. Conducts worksite verification

iv. Assists BRP to prepare social audit report

v. Assists BRP to facilitate social audit Gram Sabha

vi. Assists BRP to facilitate public hearing at GP level.

2.1.2   Social Audit Process in Jharkhand

Social Audit process in Jharkhand may be divided into two phases: (i) Preparatory Phase and (ii) Field Implementation Phase. Details of activities in these two phases are given below.

Preparatory Phase: Preparatory phase consists of following activities:

i) **Preparation and Dissemination of Social Audit Calendar:** The SAU prepares the social audit annual calendar for entire State at the beginning of financial year. The calendar contains the name of GP, Block, District and the commencement date of social audit as well as financial year for which records and works will be audited. After the finalisation of the Social Audit calendar, it is communicated to the State government, District, Block and GP administration for making further necessary arrangements for conduct of social audits.

ii) **Selection of VRPs:** The Social Audit Unit selects VRPs. In fact, SAU has already identified VRPs from primary stakeholders of scheme and they have been engaged in audits after the training. The VRPs engaged with SAU are paid on audit basis. Their honorarium, travel fare and food cost are paid as per approved rate of State.

iii) **Training of VRPs:** It's the responsibility of SAU to train VRPs in social audit process before engaging them as a team member. As per guidelines, the identified VRPs have to undergo 4-days training as designed by MoRD, NIRDPR and TISS. The four days training programme focused on key

aspects of FFC grants, social accountability, social audit and field level verification.

iv) **Multi-stakeholder's Workshop:** SAU organises multi-stakeholder's workshops at the district level to explain the objective, process and different roles of various stakeholders in the conduct of social audit. In these workshops Mukhias (GP Chairpersons) and Panchayat Sevaks (GP Secretaries) of selected GPs are invited to participate.

v) **Zero-Day Meeting/Formation of Team:** SAU conducts zero-day meeting at district level before starting social audit at GP level. The in-charge DRP of SAU conducts a brief orientation programme for VRPs and BRPs and forms teams. Resource persons in the GPs are deployed as per expenditure and number of works to be audited.

Field Implementation Phase:

After the preparatory activities are over, social audit teams leave for their respective assigned GP for facilitating actual conduct of social audit. During field implementation phase, following activities are undertaken:

i) **Entry Point Meeting at GP:** Resource persons deployed by SAU conducts the entry point meeting with officials at District, Block and GP level. At GP level the social audit team meets the key persons of the GP which includes Mukhiya (GP President), Sachiv (GP Secretary), Rojgar Sewak (Employment Guarantee Assistant), Lady Supervisor and Anganwadi Worker, women SHG Members, elected Ward Members, traditional Gram Pradhan who is also ex-officio Chairperson of Gram Sabha and other important villagers. In the meeting, social audit team explains to them the purpose of conducting social audit, process of social audit and requests for their cooperation and support. These meetings help in clarifying doubts of implementation agency functionaries about the process of social audit and ensure their support. In this meeting, date, time and venue of Gram Sabha/s and GP level public hearing is also decided.

ii) **Verification at Field Level:** The Social Audit team conducts the verification of three aspects: documents, works/Schemes and wages paid to the workers/benefits to the community.

a. **Verification of Records:** The Block and GP Office provide all the required documents and the social audit team verifies these documents. The team checks whether documents: work estimates, administrative sanctions, technical sanctions, measurement books, muster rolls, three phase

photographs, Gram Sabha resolution's copy, fund transfer orders, completion certificates pertaining to each work exist and are in order. Also, they cross check information to rule out any inconsistencies in the documents/ records.

b. **Verification of Works:** The social audit team conducts 100 per cent verification of works along with the villagers. The social audit team visits worksites physically and takes the measurement and records the quantity and quality of works in social audit report. The team also crosschecks the availability of materials against entries made in stock registers. Whether works/assets are providing benefits to the community is also assessed.

c. **Verification of Wages:** The social audit team conducts verification of wages paid to all workers during the social audit financial year through interactions with households. The team verifies and cross checks wages paid, details in bank account passbooks of all workers worked during social audit record period.

iii) **Report Preparation:** After completion of all verification of entitlements, wages paid to workers, benefits to community, works sites, the social audit teams collate all the findings and evidences and prepares a consolidated report for sharing in ensuing Gram Sabha.

iv) **Gram Sabha:** After the report preparation, the next step in social audit is to conduct the Gram Sabha. The social audit Gram Sabha is a special Gram Sabha, apart from the 06 mandatory Gram Sabhas prescribed under Jharkhand Panchayati Raj Act, 2001. The social audit Gram Sabha is a platform for villagers to raise their voices, issues, make demands and validate the social audit findings. Gram Sabha is convened by Block Development Officer (BDO) in consultation with the DRP. Different means are used to disseminate information of Gram Sabha meeting including use of traditional messengers, pasting of notices at public places, dissemination of message to parents through school going children, etc. During the visits to households and worksites for field verification also the social audit team informs the community about the date, time, venue and purpose of social audit Gram Sabha and motivates them to participate in the meeting. It is the duty of BDO to make logistic arrangements such as sitting, drinking water, public address system at the place where Gram Sabha is held. In Fifth Schedule areas, traditional Pradhan chairs the social audit Gram Sabha while in non-scheduled areas, Gram Sabha members select a chairperson from among themselves. For preparing minutes of Gram Sabha meetings,

GP Secretaries are assigned GPs other than their own GPs. Before the minutes are signed by the Chairperson, BRP reads out the proceedings in the meeting Gram Sabha for concurrence. Where services of GP Secretary are not available, a VRP or any other authorised person prepares the proceedings. With the permission of Chairperson, a VRP conducts the meeting of Gram Sabha. Social audit team members read out the report of the social audit point-wise and then open discussion on the report is done and decisions on the findings of report are taken with consensus. Meeting of Gram Sabha is also used by social audit team to generate awareness among the people about the features of the government scheme being audited and importance of social audit. The original copy of the social audit report is kept safely as a Gram Sabha document and photocopy is forwarded to GP for action. A decision taken report is prepared after the Gram Sabha which is presented in the GP level public hearing.

v) **GP level Public Hearing:** After the Gram Sabha, social audit public hearing at the GP level is organised after wide publicity of the programme. Public hearing (Jan Sunwai) is organised at an open public place at the GP headquarter village. Participation of GP elected representatives, GP functionaries, women's SHG representatives, women & marginalised groups and block level officials is ensured. Officials of all implementing agencies and line departments through whom projects have been carried out also remain present during the public hearing. In addition, on request of VRPs, representatives of suppliers and villagers who have raised any issue during the social audit exercise are also invited to the public hearing. There is a panel of jury members to examine facts related to identified issues and recommend actions to be taken. SAU has formulated action taken protocol for recommending actions. To chair the public hearing at GP level, District Programme Coordinator (DPC) of MGNREGS deputes a block level officer who is neither associated with implementation. Every jury member is provided copy of report of social audit conducted in the GP. Resource persons orient jury members on social audit and action taken protocol. Block resource person from the Social Audit Unit conducts the meeting. Once the jury is constituted, resource persons (DRP or BRP) make people aware of basic information of the government scheme being audited and purpose of social audit. BRP presents before the jury and the people findings of social audit and recommendations of Gram Sabha one by one. Every party talks about the decision taken by Gram Sabha and puts forward its case before the jury and action to be taken is decided with consensus taking into account relevant laws, rules and procedures. A decision taken format is

provided beforehand for recording decisions. Expenditure incurred towards arranging tents, carpets, chairs, tables, public address systems, etc., is met from the contingency fund of the GP. The media, government officials, local elected representatives CSO representatives and all residents of the area are invited to attend the hearing. There is no restriction made for attending social audit public hearing at all for any group of people. The public hearings are becoming extremely successful in allowing villagers to articulate their problems and providing platform for the administration to understand the gaps in implementation of scheme. The corrective measures taken by the officials during public hearings are building the faith of the public in local governance.

vi) **Block and District Level Public Hearing:** A block level public hearing is organised within fifteen days after all GP level public hearings in a block are completed. In block level public hearing review of action taken on the decisions of Gram Sabha and GP level hearings is done. Functionaries of all GPs of the block, districts, Mukhias and Secretaries of all GPs, jury members of GP level public hearing, block level officer of all implementing agencies, village and block resource persons from social audit unit, complainants, media, District Programme Coordinator (DPC) or nominee attend the block level public hearing. Block level public hearing is coordinated by DPC or his/ her nominee and a panel with following members is constituted for hearing: (i) Block Pramukh (Chairperson of Panchayat Samiti), (ii) Zila Parishad Member concerned, (iii) SRPs nominated by Social Audit Unit, (iv) Lokpal (MGNREGA Ombudsman), (v) Block Labour Officer, (vi) Representative of women's SHG federation/civil society representative, (vi) Traditional Pradhans (village headman)/ Padha Raja in scheduled areas. All Members of Legislative Assembly (MLAs) representing that block are also invited. There is an observer deputed by DPC. Arrangements such as hall, mike, banner, copies of the report, food, etc., are made by the district administration from the contingency fund of MGNREGA. Proceedings of Block level public hearings are conducted by DRPs/ BRPs of SAU. One by one, GP Secretaries present action taken report on decisions of GP level hearings. Present complainants and social audit team members may register their objections or observations. Taking into account all the facts, jury panel takes a final decision. Such decisions are corrective, disciplinary or punitive. Complaints with actions taken supported by sufficient evidences are closed and not recommended for further enquiry. Recovered amount/fines are deposited in a separate account as per the MGNREG Audit of Scheme Rules. Report of

block level hearing is submitted to social audit unit within one week.

Once in a year, a State level hearing is organised which is presided by the Development Commissioner. In this State level hearing action taken on decisions made in block and district level hearings are reviewed by a panel of jury.

Social audit process in one GP takes seven days including Gram Sabha and public hearing. Usually, a team consisting of seven members (one BRP and six VRPs) facilitate social audit of one GP but number may increase or decrease depending on number of works and labourers. VRPs do not conduct audit in their own GP. DRPs monitor 5-7 GPs in each round. Entire social audit team stays in GP office during social audit exercise. Social Audit of one GP costs total Rs. 29650. Administration bears cost of logistic arrangements for GP level hearing such as public address system, banner, publicity, tent, chair, tables, etc.

Figure 1: Flow Diagram of Social Audit Process
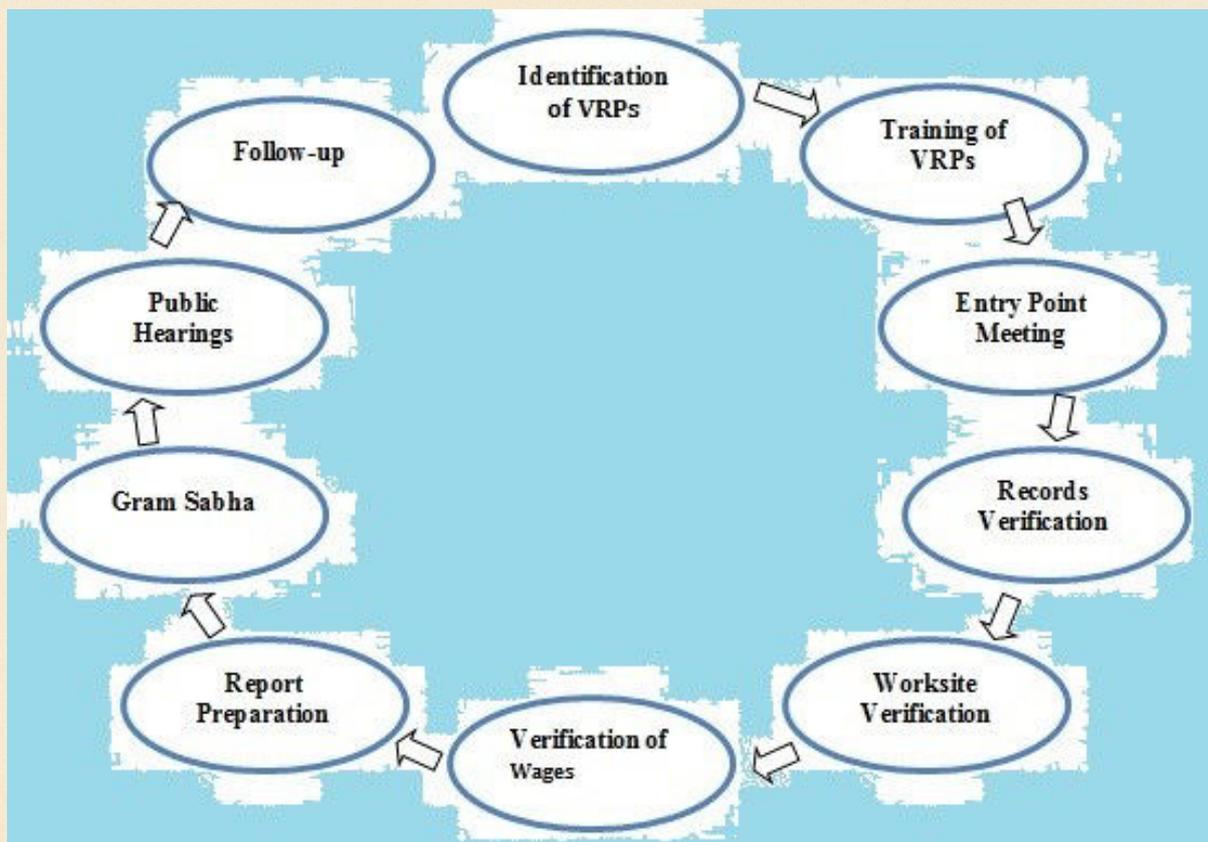
Some complaints against social audit teams such as asking for monetary/ non-monetary benefits, manipulation of reports, influencing audit, obstructing audit, asking for bribes to give job in social audit unit, etc., have been received and appropriate corrective actions such as dropping from social audit round, show-cause notice and warnings, etc., have been taken. Test audits are conducted in 150 GPs. Special audits were conducted in 272 GPs in 2017-18 and in 169 GPs in 2018-19.

2.2 CSOs Engagement with SAU and Social Audit Process

2.2.1 *History of CSOs Engagement in Social Audit in Jharkhand*

Like other parts, in Jharkhand too, social audit has been piloted and popularised by CSOs before State Government adopted it to scale up as per the provisions of MGNREGA. In 1998, Public Distribution System (PDS) was social audited in Palamu district when Jharkhand was part of Bihar. Later in Palamu, Swarna Jayanti Rojgar Yojana (SGRY) was also social audited. At that time, muster rolls were physical and without unique numbers. It was observed during the social audit that printed muster rolls were available in the market and used by implementing agencies. Muster rolls were fudged and filled to accommodate maximum permissible expenditure. When social audit brought that to the notice, practice of issuing of printed muster rolls with unique numbers started. After MGNREGA came into force, the Government of India in collaboration with United Nations Development Programme (UNDP), initiated pilot social audit at four places including Ranchi, in the year 2007. During that pilot social audit in Ranchi, methodology, formats, do's and don'ts for social audit facilitators were developed. Public hearing became an integral part of social audit. Social audit facilitators were not expected to stay at homes and accept food from those involved in implementation. Unlike Rajasthan, CSOs in Jharkhand did not antagonise elected representatives of Panchayats and social audit was facilitated in celebratory mode with cultural programmes and songs etc., which resulted in less confrontation and more community support. Later when SAU got formed, CSOs led social audit in Jharkhand turned into State Government's SAU led social audit.

Few more CSOs also piloted social audit in their thematic and geographical areas. For example, Child in Need Institute (CINI) piloted social audit on child marriage, nutrition and education in selected GPs in Jharkhand where it is operating. PRIA facilitated social audit of MGNREGA in selected GPs in Pakur and Jamtara districts and Lok Jagriti Kendra facilitated social audit in selected GPs in Madhupur.

Apart from piloting of social audit in Jharkhand by CSOs, there are some other reasons for CSOs active engagement with the SAU and the social audit process in Jharkhand. CSO representatives were members of SEGC under MGNREGA and actively participated in its meeting. For example, Shri Balram who has been Convenor of NREGA Watch and a leading civil society leader in Jharkhand is a member of SEGC. NREGA Watch actively monitored implementation of MGNREGA in the State and advocated with the Department of Rural Development for operational and policy changes. Reports and recommendations of NREGA Watch were given importance. NREGA Watch maintains record of registered grievances and analyses trends for policy advocacy. CSOs being members of Ombudsman Selection Committee also helped their close association with social audit. In addition to monitoring, social audit and advocacy of MGNREGA, CSOs in Jharkhand have also been actively engaged in policy advocacy on Mid-day Meal scheme, ICDS, Panchayat elections, etc.

2.2.2   CSOs Representation in the Steering Committee

Rule 4 of Audit of Schemes Rules, 2011 stipulates that each State Government shall identify or establish an independent organization, "Social Audit Unit" (SAU) to facilitate conduct of the Social Audit of MGNREGS works. This Social Audit Unit may be either a Society or a Directorate, independent of the implementing departments/agencies. The Director/chief executive officer of the society/directorate shall be a person who has worked in the social sector for the rights of the people for at least 15 years. The work may also be outsourced to an outside agency preferably an NGO which is not involved in the planning and implementation of the Scheme but possesses adequate experience of having worked in rights and entitlement based programs. Accordingly, Rural Development Department (RDD), Government of Jharkhand constituted Social Audit Unit vide Notification No – 10-3002/SA/2015/RD-(N) 79 dated 02/05/2016.

Auditing Standards for Social Audit 2016 and various Annual Master Circulars issued since then have advised State governments to include three CSO representatives in the governing board of Social Audit Unit. In Jharkhand, Steering Committee of the SAU functions as the Governing Board. State Convenor, Jharkhand NREGA Watch and Professor Ramesh Sharan have been nominated by the Principal Secretary (RDD) as CSO representatives in the Steering Committee of the SAU.

Steering Committee constituted under the Chairmanship of Principal

Secretary (RD), Government of Jharkhand and has following members: (i) Principal Accountant General (Audit), o/o AG (Audit), Jharkhand – Member, (ii) Representative from Planning-cum-Finance – Member, (iii) Commissioner, MNREGA, RDD – Member, (iv) CEO, JSLPS, Ranchi – Convener, (v) Professor Ramesh Sharan, Former VC, Vinoba Bhave University – Nominated Member (vi) Shri James Herenj, Convener, NREGA watch, Jharkhand – Nominated Member (vii) Shri Gurjeet Singh, State Coordinator, SAU, Jharkhand – Nominated Member.

As Members of Steering Committee, CSO representatives play following role: (i) approval of annual social audit calendar; (ii) approval of HR Policy and norms of social audits; (iii) pushing for more independence and participation of CSOs; (iv) laying out norms for timely action on social audit findings; (v) raising issues with regard to obstruction on social audit process; (vi) establishing independent grievance redressal committee for dealing with deviant behaviour of social audit resource persons and collusion related issues.

2.2.3 Decisions of Steering Committee on Engagement of CSOs

In the second Steering Committee Meeting of Social Audit Unit, JSLPs held on 7th December 2016, detailed discussion on the need for engaging with CSOs and CBOs took place. It was felt that CSOs and CBOs would contribute significantly in environment building before social audit process, as Members of the Panel of Jury during the social audit process and in mentoring mobilisation initiatives after social audit process. It was decided by the Steering Committee to empanel NGOs and CBOs for different districts through advertisement and through a screening process. It was also decided that Ombudsman, Ex-Ombudsman and State Resource Group members with high level of integrity and reputation could be notified as District Monitors who could help to monitor the activities of social audit teams and send independent reports to SAU (JSLPS, 2016b). Against the advertisement issued, it was reported in the 4th Meeting of the Steering Committee held on 15th Sept 2017 that 38 applications were received for District Social Audit Monitors and 52 applications were received from CSOs/CBOs. A Committee was formed for selection which included Prof. Ramesh Sharan as a Member. Terms of Reference (TOR) for District Social Audit Monitors and also CSOs/CBOs were also prepared. It was decided that in Blocks where SHG Federations formed under DAY-NRLM exist, they would be empanelled. In the Blocks where SHG Federations are not present, CSOs involved in Cluster Facilitation Team (CFT) work would be empanelled. In rest of the Blocks, CSOs would be empanelled by the Selection

Committee (JSLPS, 2017). Functions of Social Audit Monitors, inter-alia includes liaison with CSOs in the State to ensure effective partnership between SAU and CSOs (JSLPS 2017, p.11). Other functions are to provide technical guidance and support to the Social Audit Team of the respective district and to monitor and appraise the performance of Social Audit Team.

2.2.4 Periodic Consultations with CSOs

SAU of Jharkhand organises periodic State level consultation meets with the representatives of CSOs in which CSOs from different districts and selected social audit resource persons are invited. This meet serves as a workshop to review process of social audit, formats for data collection and report preparation and to identify challenges and ways to overcome those challenges. This meet also provides an opportunity to review CSOs cooperation and involvement in the social audit process and ways to strengthen that. One such State level CSO consultation meet was organised on 06.03.2020 at SIRD, Ranchi. In this consultation meet, Shri Ashim Sarkar and Shri Vishwanath Singh of Gyan Vigyan Samiti, Shri Kishor Nath Chandra of BGUS, Shri James Herenj NREGA Watch, Shri Vishwanath Azad of SHARC, Shri Binju Abraham of PRADAN, Ms. Sasmita Jena from WHH, Vishwanath of CYSS and few more CSO representatives participated and shared their inputs on various issues.

2.2.5 Engagement of CSOs in Review of ATRs

In the 6th Steering Committee of the Social Audit Unit of JSLPS held on 12th October 2018, it was decided to constitute a separate independent ATR Review Committee at the State level consisting of Members from CSOs, Academics, PAG and Media with a purpose to introduce higher level of transparency in review of ATRs presented by Districts (JSLPS, 2018).

Members of State level ATR Review Committee in the year 2021 include (i) PAG Representative, (ii) Mr. Jaideep Devghariya, Bureau Chief, Times of India, (iii) Mr. Neeraj Sinha, Freelance Media Representative, (iv) Mr. Manoj Lakra, Prabhat Khabar, (v) Mr. Anil Kumar Yadav, Assistant Director, SIRD, (vi) Dr. Hareshwar Dayal, Economist (State Planning Commission), (vii) Ms. Sushmita Jena, Welt Hunger Hilfe (WHH), (viii) Mr. Asharfi Nandan Prasad, State Convenor, Right to Food, Jharkhand, (ix) Mr. Vishwanath Singh, Gyan Vigyan Samiti.

2.2.6   Engagement of CSOs with Recruitment of Staff and Social Audit Resource Persons

CSOs in Jharkhand has played important role in selection of State Coordinator of SAU having worked with rights-based organisations and having prior experience of facilitating social audit. Against the advertisement, many retired government officials, including those who had served as Deputy Development Commissioners (DDC), applied. CSO representatives in the Steering Committee and SEGC highlighted the conflict-of-interest issue as retired officials, particularly DDCs would be supervising social audit of decisions taken by them earlier.

In the first meeting of the Steering Committee of the Social Audit Unit of JSLPS held on 10th May 2016, the recruitment process of the State and District level positions including State Coordinator, Social Audit Specialist (Capacity Building), Social Audit Specialist (MIS), DRPs was approved. It was decided that CSO's representatives in the MGNREGA Ombudsman Selection Committee will also be a Member of the Notified Committee for Selection of these posts. Accordingly, Professor Ramesh Sharan was included in the Committee (JSLPS, 2016a).

The HR Policy (JSLPS, 2017b) mentions that empanelment of VRPs would be done from amongst Primary stakeholders, SHG members and Panchayat Swayam Sewaks (Panchayat Volunteers) identified during audit process by team/recommended by CFT partners and CSOs working on MGNREGA on rights based approach through a personal interview by a team of DRPs and State Resource Group members.

CSOs who are involved by SAU in the process to select staff and social audit resource persons perform various roles including (i) screening and short listing of candidates based on qualifications, experience and norms; (ii) preparing question papers for written exam; (iii) evaluation and marking on social audit report submitted by candidates; (iv) evaluation and marking of written exam papers; and (v) interviewing candidates as part of interview panel.

2.2.7   Recruitment of Staff and Resource Persons with CSO Experience

As facilitation of social audit requires commitment towards the rights of marginalised sections of society, SAU has given priority to candidates who have worked with rights based civil society organisations. SAU of Jharkhand notified

Human Resource Development Policy for Staff and Resource Persons engaged under SAU with effect from 1st April 2017. This policy document also describes the approved eligibility criteria. For the post of Social Development Specialist prior experience of working with any reputed CSOs working in Jharkhand is one of the eligibility criteria (JSLPS, 2017b, p.9).

Process of identification of resource persons also leads to natural selection of candidates who have been working for the rights of poor and marginalised. For example, VRPs are selected on the basis of field immersion in which they are attached to social audit team and also made to stay with MGNREG workers family. Candidate's attitude towards the poor and marginalised and commitment towards mobilising them to access their rights is evaluated before selection.

It has also been learnt during the study that State Coordinator and other senior staff at State level have proactively approached committed CSO workers/ activists to apply for positions of resource persons advertised by SAU. All these proactive efforts have resulted in a large number of persons with background of working with CSOs getting selected as VRPs, BRPs and DRPs.

2.2.8 Capacity Building of SA Resource Persons on Themes/ Schemes

Social Audit Unit is approached by various departments for facilitating social audit of their schemes. Over the years, SAU has developed good expertise in MGNREGA. However, for orientation of resource persons on other schemes, CSOs working on those themes and schemes are approached. In addition, for 30-days training several CSO representatives are invited to facilitate sessions on different themes.

2.2.9 CSOs Representatives as Members of Jury Panel at Block, District and State Level Public Hearings

Department of Rural Development (2017) has notified Guidelines for Conduct of Social Audit Public Hearing at Block and District Level on 29th May 2017. As per these guidelines, for District level public hearing, the panel of jury will consist of following members: (i) Deputy Commissioner (ii) Deputy Chairperson of the Zila Parishad (District Panchayat), (iii) Member of State Resource Group nominated by SAU (iv) State Resource Persons of SAU (v) State level official of the Department of Rural Development/Lokpal (Ombudsman) (vi) District Labour Officer (vii) Representative of Women Self-

Help Groups. Members of Panel of Jury at the GP level public hearings are also expected to attend public hearing at the district level.

For Block level public hearing, the panel of jury will consist of following members:

(i) Chairperson of Panchayat Samiti (Block Panchayat), (ii) Member of Zila Parishad (iii) Member of State Resource Group nominated by SAU (iv) State Resource Persons of SAU (v) Lokpal (Ombudsman) (vi) Block Labour Officer (vii) Block representative of Women SHGs/ representative of CSO (vii) Gram Pradhan/Padha Raja. Members of Panel of Jury at the GP level public hearings are also expected to attend public hearing at the block level.

For review of decisions taken at district level and action taken in compliance of those decisions, State level hearings are also organised in the State. In such State level public hearings, senior CSO representatives are invited as jury members in addition to State government officials. For one such State level public hearing organised on 08.10.2018 at SKIPA, Ranchi the Department of Rural Development invited Shri James Herenz (Steering Committee Member and NREGA Watch Convenor), Prof. Ramesh Sharan (Steering Committee Member and Former VC, Binoba Bhave University) and Shri Balram (State Resource Group Member) as CSO representatives in the panel of jury. In addition, members of State Resource Group identified by SAU, members of CSOs implementing CFT strategy and NREGA Sahayata Kendra operators were also invited to attend State level public hearing.

Most of the CSO representatives as engaged with SAU and the social audit process in Jharkhand as a member of the jury at any level. Out of 47 CSO representatives interviewed during the study, 29 are associated as members of panel of jury which comes to approximately 62 per cent.

Association of CSO representatives with thematic expertise is very useful during public hearing where thematic issues are discussed. For example, one respondent with experience of working with CINI on issues of health and nutrition had participated as a Member of Jury in State level public hearing on National Health Mission (NHM). Presence of CSO representative with thematic expertise ensured follow up actions on findings of social audit as District Programme Managers of NHM were defensive. For example, gaps in prenatal and antenatal services were identified by social audit teams, but DPMs did not address those gaps. During the public hearing timeline was fixed and explanation was sought by jury members.

2.2.10 CSOs Support in Organising Cultural Workshop

Jharkhand has a rich heritage and this has been made central to the social audit process to win the trust and acceptance of the community and create more awareness among the people. Considering the importance of cultural activities, the Social Audit Unit of Jharkhand has taken up new initiative to orient and train its staff in using cultural activities for mobilising people during the social audit. A five days cultural workshop was organised with the support of CSOs at SIRD Ranchi in the month of August, 2017. The cultural programme was designed for BRPs and VRPs from all zones and accordingly songs, scripts, folk dance and plays were prepared in local languages with an objective to mobilise the rural community during the period of social audit of different schemes. The participants later enacted those plays as per the script and finally with the support of CSOs the songs were selected and got printed in a booklet form. This booklet was circulated to all resource persons of the State so that it can be used during the process of social audit.

### 2.2.11 CSOs as Members of Grievance Redressal Committee

SAU has constituted a Grievance Redressal Committee (GRC) to deal with violations of code of conduct. Current Committee has CEO of the JSLPS and three CSO representatives namely, Shri James Herenj, Shri Balram and Shri Jhonson Toppno. A Grievance Redressal Officer (GRO) has also been designated by the SAU. HR Policy (2017) of SAU has defined grievances and detailed out procedure and timeline to deal with it. First step will be of informal warning, second will be initiation of formal process by GRO and at third step appeals can be made to GRC. Then final appeal can be made to the Steering Committee. The GRC meets regularly to hear and decide upon grievance registered. One such meeting held on 18th January 2018 was chaired by the State Coordinator, SAU and attended by GRC members Shri Balram, Shri Herenj and Ms. Nabanita, the GRO. In this meeting, various cases including bribery & collusion, report manipulation, violation of social media confidentiality were heard and decisions taken. CSO representatives through this GRC has contributed in maintaining integrity of social audit, discipline among staff and social audit resource persons and congenial working environment in the SAU.
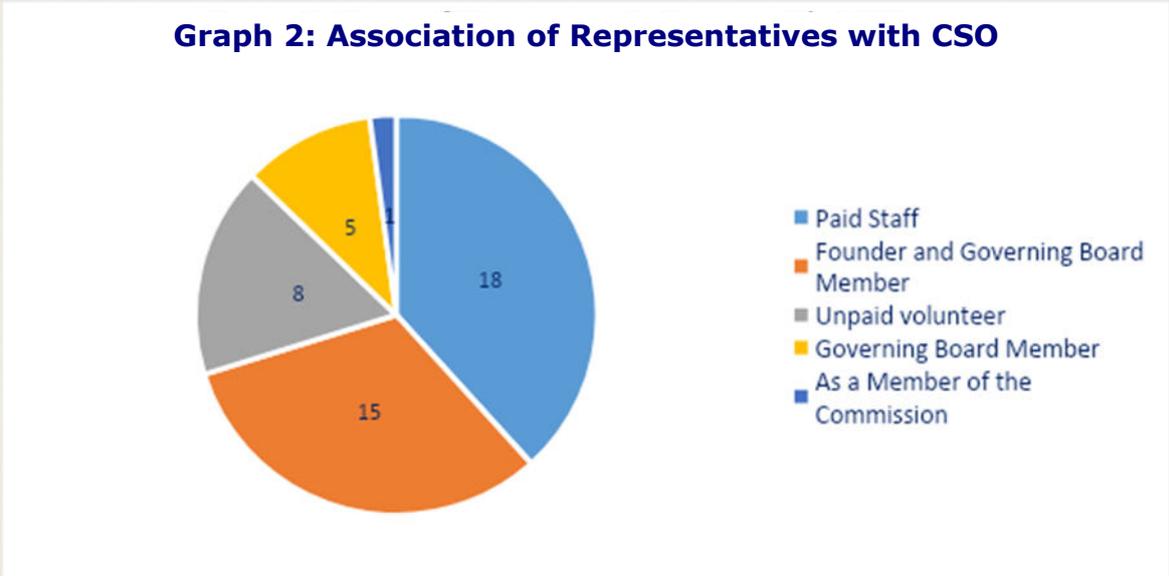
2.3 Perceptions of CSOs

2.3.1 Profile of CSO Respondents

Total 47 CSO representatives have been interviewed to study perceptions

of CSOs about their engagement with the social audit process in Jharkhand. Out of 47 representatives interviewed, there are 39 male respondents and 8 female respondents. A large majority (32) of respondents belonged to CSOs are registered under the Societies Registration Act. Nine of them are from CSOs registered as Trust, and one is a constitutional body. Remaining five respondents belonged to unregistered organisations. Graph 1 depicts legal status of organisations of respondents.

Graph 1: Legal Status of the Organisations/CSOs

- Registered as Society
- Registered as Trust
- Constitutional Body
- Unregistered
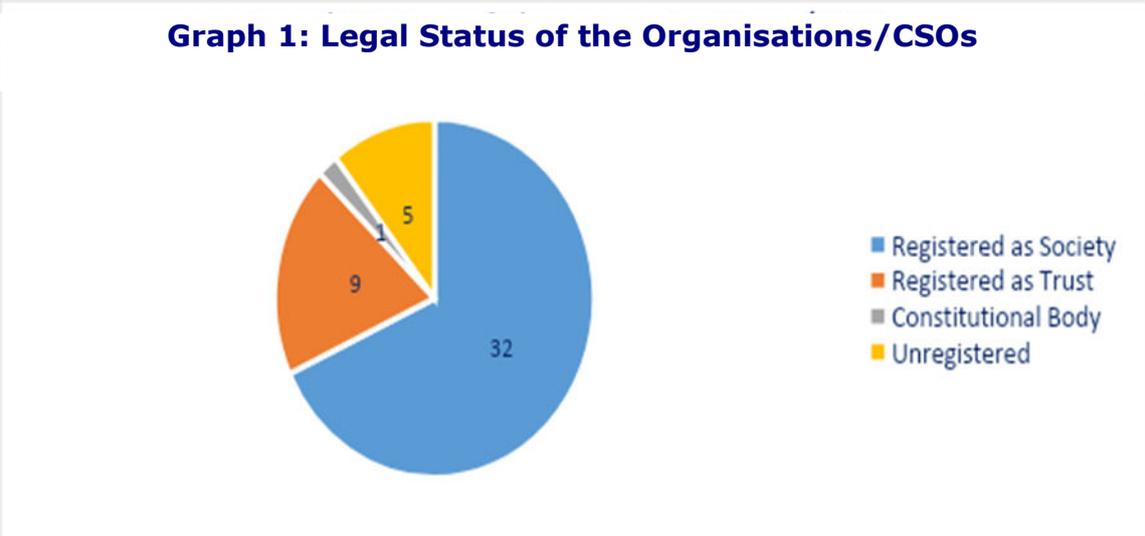
Eighteen of these respondents are paid staff of these CSOs, fifteen of them are founders of these CSOs, eight of them are unpaid volunteers, five of them are governing board members of these organisations and one of them is member of a statutory commission. Graph 2 depicts association of CSO representatives interviewed with their organisations.

Graph 2: Association of Representatives with CSO

- Paid Staff
- Founder and Governing Board Member
- Unpaid volunteer
- Governing Board Member
- As a Member of the Commission

Thirty-six respondents have more than five years of experience either with the organisation they are currently associated or any other organisation/s. Four of them have between three to five years of experience and three of them have less than three years of experience working with CSOs. This data shows that most CSO repres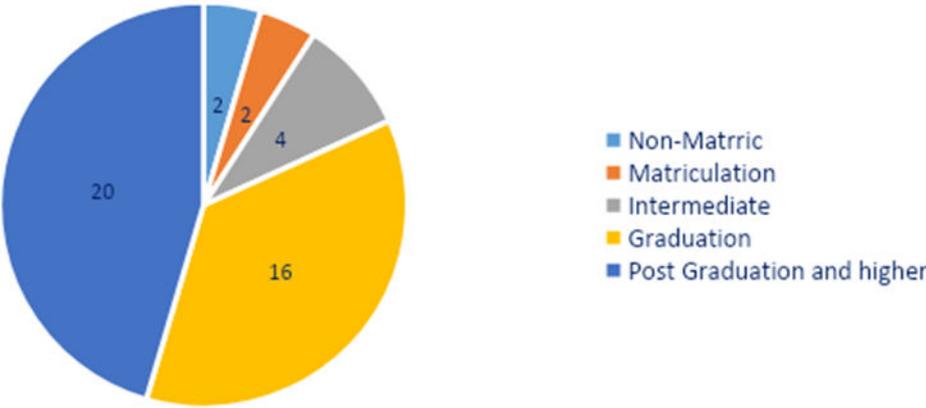entatives who are associated with SAU and social audit process in the State are having substantially long experience. Graph 3 depicts level of experience of CSO representatives with in the sector.

Graph 3: Level of Experience of CSO Representatives in the Sector
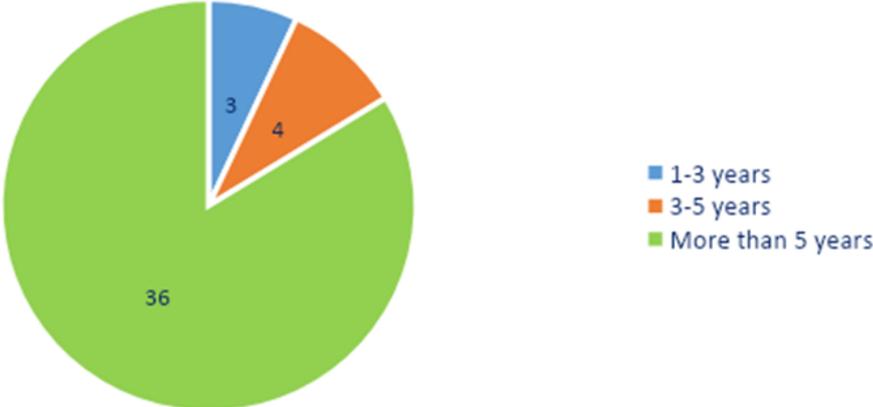
Twenty of these CSO respondents have post-graduation or higher educational degree, 16 of them are graduate, four of them are intermediate and two respondents have matriculation degree. Two of them have education below 10th standard. Data shows CSO representatives associated with SAU are highly educated as approximately 82 per cent of them have graduation or higher educational degree. Graph 4 shows educational qualifications of CSO representatives interviewed.

Graph 4: Educational Qualifications of CSO Representatives

Majority (60 per cent) of CSO representatives associated with SAU are having a professional degree. Graph 5 shows that twenty-six of the interviewed CSO representatives have professional degree.

Graph 5: CSO Representatives having Professional Degree
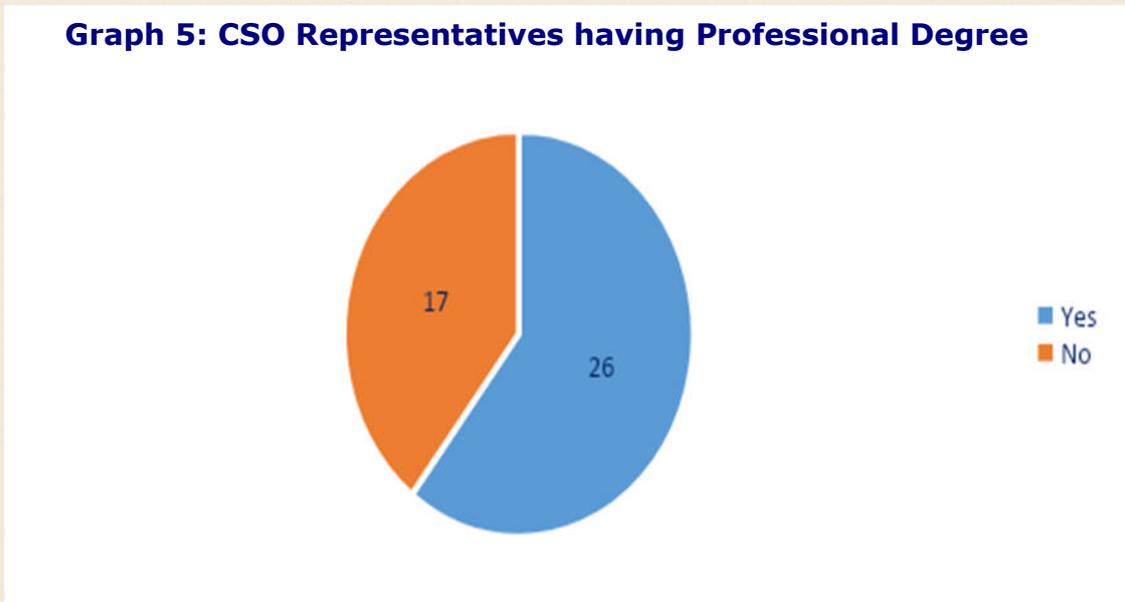
2.3.2 *Nature of Engagement with Social Audit*

Graph 6 shows that 29 respondents are involved in social audit process as members of jury, 24 of them are involved in community mobilisation, 19 as monitor, 13 as members of ATR Review Committees, eight as members of special social audit team, three as members of the Disciplinary Committee and two as Governing Board (Steering Committee) members. Some of these CSO representative respondents are involved in social audit process in more than one capacity.

Graph 6: Levels of Engagement of CSO in Social Audit
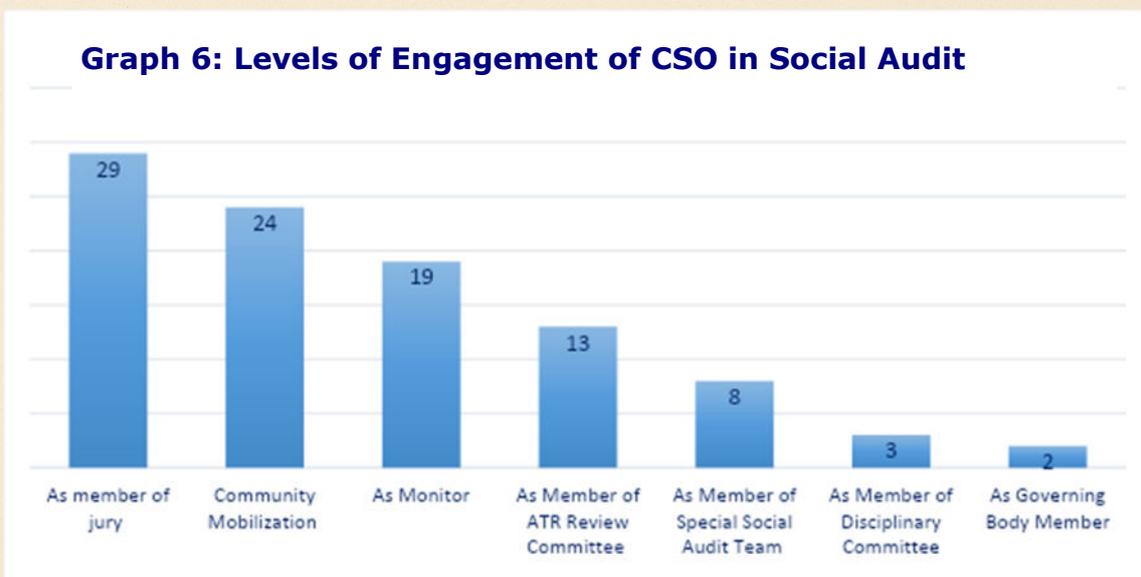
2.3.3   Duration of Engagement in Social Audit

Thirty-four respondents are engaged in social audit process and with SAU for more than three years; three of them between two to three years, four of them between one to two years and remaining three respondents are engaged in social audi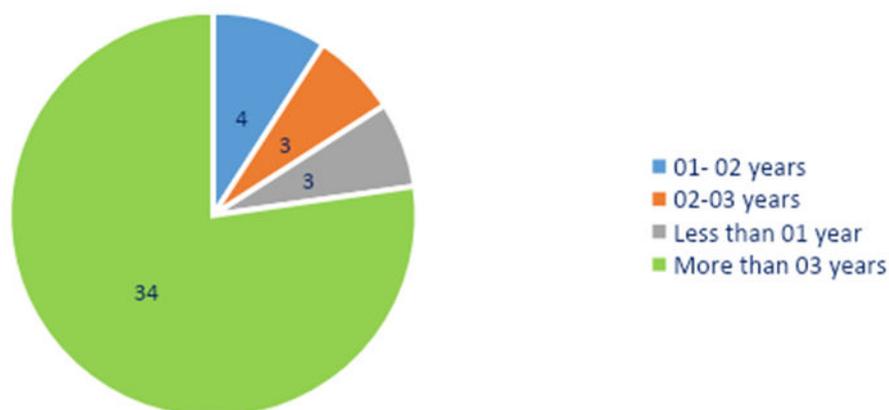t process for less than one year. It shows that 77 per cent CSO respondents are having longer association of more than three years with SAU. Graph 7 depicts duration of respondent CSO representative's engagement with SAU and social audit process in the State.

Graph 7: Association with SAU (in Years)

2.3.4   Motivation for Involvement in Social Audit

Respondents were asked about their motives for joining social audit process and engaging with the SAU of Jharkhand. Following motives have been shared by them:

- Work for the right of marginalised and poor and to make them aware of their rights and entitlements.

- Make MGNREGA more transparent and effectively utilise public resource to reduce poverty.

- Facilitate increased transparency and accountability in government schemes and services for vulnerable communities.

- Empower community and enhance their participation in monitoring of government programmes.

- Reduce the leakages and corruption in the implementation of public programmes.

- Ensure quality in public works and services.

- Ensure the assured livelihood for rural wage seekers.

- Social justice for needy and poor and maximum benefits to them.

- Establish good governance and accountability and accessibility for socially and structurally excluded people.

- Ensure community participation and strengthen Gram Sabha.

It was also asked from the respondents, whether social audit is aligned with their organisational mission and objectives. Few respondents accepted that objectives of their organisation include promotion of transparency, accountability and community monitoring. Following are those responses:

- The objective of the organisation is to ensure the rights and entitlements of the rural women and to promote such forums which can play a facilitative role for the same. So social audit provides that forum to raise the voice and assert for their rights.

- The objective of the organisation is to work on poverty eradication and social audit process contributes to empower community to access their rights.

- Organisations which are working on the rural poverty eradication and right based issues are affiliated with the social audit process.

Some of the CSO representatives shared that they affiliated with the social audit out of their individual commitment towards ensuring transparency and public accountability.

2.3.5 *Orientation of CSO Representatives on Social Audit*

CSO representatives are involved in social audit in different capacities and they require an orientation from SAU to effectively perform the role assigned to them. When asked what activities/role they are expected to perform, following were the responses:

- Community mobilisation, awareness and facilitating community participation in the process and Gram Sabha

- Awareness creation through wall paintings, workshops, nukkad natak/street plays, group meetings etc., on Social Audit

- Engage as jury member in public hearings at GP, Block, District and State

- Field level monitoring

- Training to resource persons as subject expert

- Promoting and nurturing of the labour forums at village level

- Review of the ATR as ATR review committee and give recommendations to SAU and Rural Development Department

- To facilitate formation of the Village Monitoring Committee (VMC) to keep watch on the Activities/programme implementation

- Facilitate test social audit and special social audit

- Support the social audit team at ground level

- Help social audit team during the door-to-door verification and work site verification and inform them about the real status of implementation on ground

Graph 8 shows that 81 per cent of respondents shared that they have received training or orientation by SAU, while 19 per cent of CSO representative respondents have not received any training or orientation on their roles and responsibilities.

Graph 8: Training/orientation of CSO Representatives by SAU
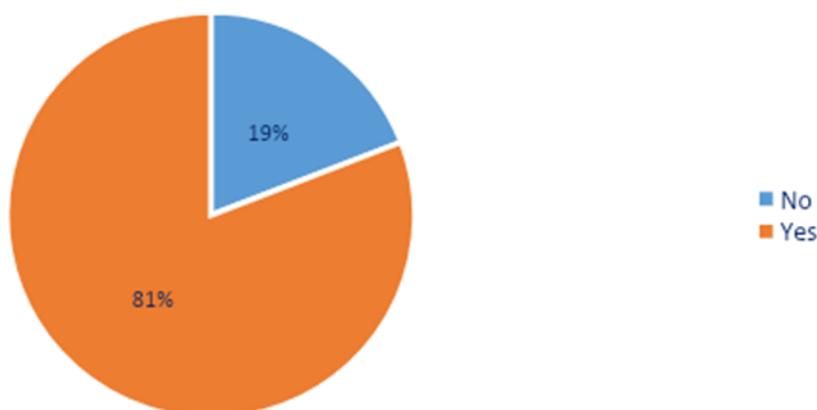
2.3.6 Identification of CSOs by SAU

CSO respondents have been asked how have CSOs or CSO representatives been identified/ selected by SAU to be associated with the social audit process in the State. As shown in Graph 9, 41 per cent CSO representatives were approached by SAU informally to be associated with the social audit while 38 per cent CSO representatives said that either the CSO or they themselves have approached SAU informally. Remaining, 21 per cent have said that CSO or CSO representatives have been selected by SAU through an open advertisement.

Graph 9: Identification of CSO Representatives
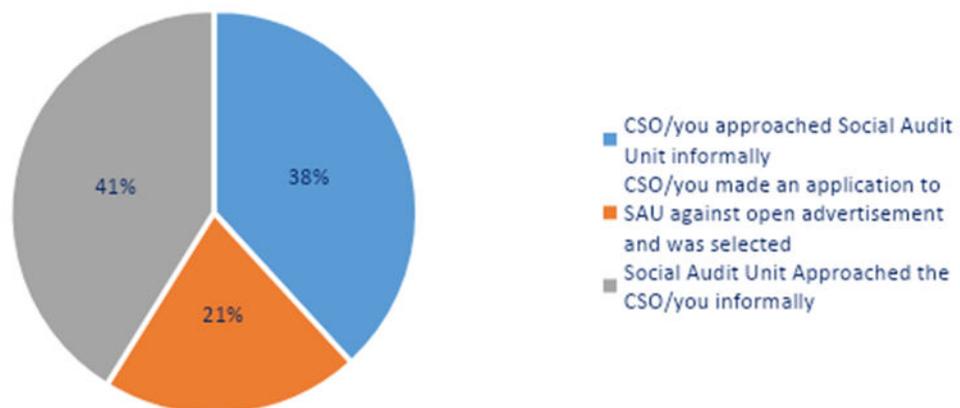
2.3.7 CSO's Satisfaction with Social Audit

Positive perception of CSOs about the efficacy of social audit process in State is essential for a sustained active involvement of CSOs in social audit and their collaboration with SAU in future. Graph 10 shows that 60 per cent of CSO representative respondents are fully satisfied with the social audit process, 34 per cent of them are moderately satisfied, 2 per cent are partially satisfied and 4 per cent of them are not satisfied.

Graph 10: Effectiveness of Social Audit Process (Perceived by CSO Representatives)
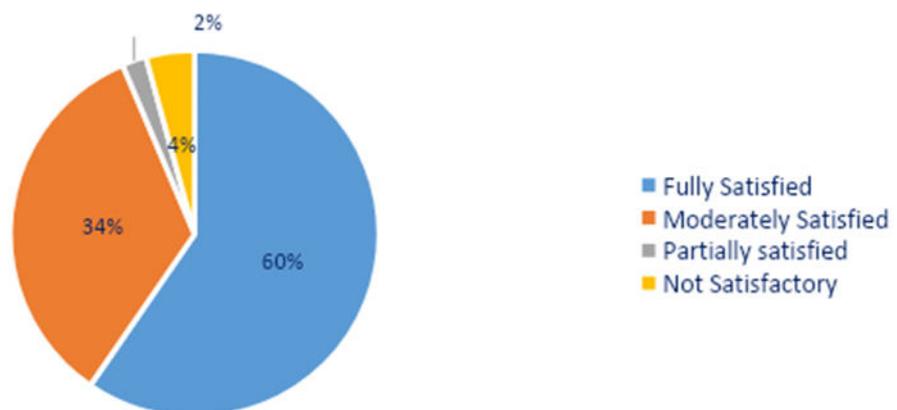
2.3.8 Performance of Assigned Tasks

As Graph 11 shows, 83 per cent of CSO representatives felt that they have fully performed the tasks assigned to them while remaining 17 per cent said they have partially performed their tasks.

Graph 11: Performance of Assigned Task by CSO Representatives
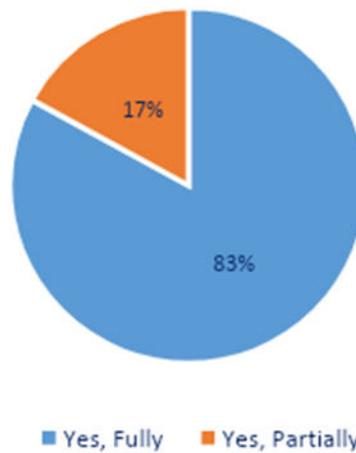
Among those who felt that they have not been able to fully perform their assigned tasks have shared that lack of cooperation from line department, lack of time and other organisational commitments have been the major reasons for their partial performance.

2.3.9 Support from SAU

As depicted in the Graph 12, 84 per cent CSO representatives shared that they get full support from SAU, 11 per cent have said they get only partial support and 5 per cent have shared that they have got no support from SAU in carrying out assigned responsibilities.

Graph 12: Support from SAU to CSO (As per CSO Representatives)
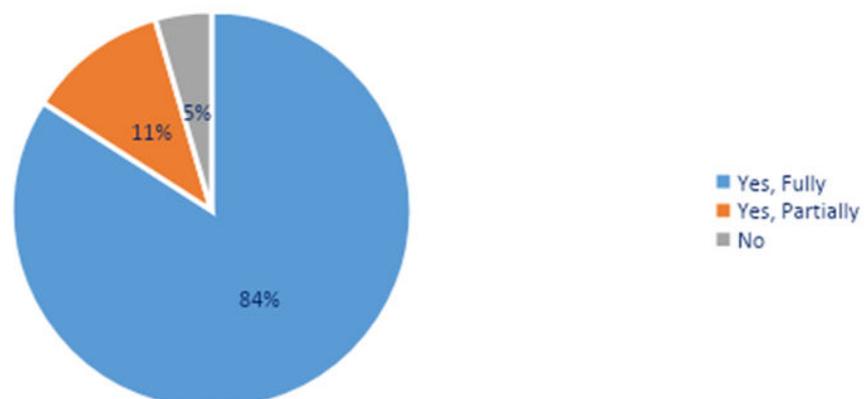
Those who have said that they have got no support from SAU, expect that SAU should organise regular periodic training programmes for CSO representatives; make provisions for honorarium and travel allowances to CSO representatives; ensure safety of CSO representatives who take part in social audit process and regularly organise coordination meeting in which CSOs collaborating with SAUs are to be invited.

2.3.10 Support/Cooperation from Implementing Agencies

As seen from Graph 13, 61 per cent CSO representatives interviewed have shared that they have received full support/cooperation from functionaries of implementing agencies in performing their assigned responsibilities, while 34 per cent CSO representatives have received only partial support/coordination from them. Only 5 per cent CSO representatives have shared that they have not received any support or cooperation from implementing agency functionaries.

CSO representatives have shared that most implementing agency functionaries perceive CSOs engagement in social audit positively and sometimes they encourage the engagement of CSOs in social audit. However, there have been few negative experiences where implementing agency functionaries have seen CSOs as obstacles in their way.

Graph 13: Support/Cooperation from Implementing Agency to Perform the Task
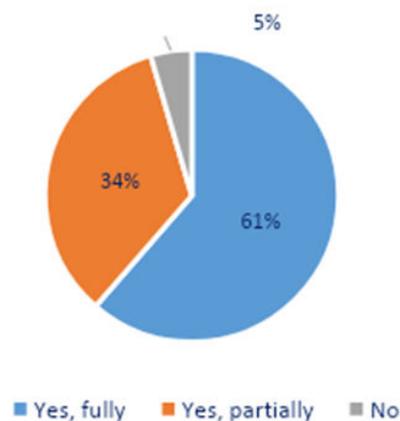
2.3.11 Willingness of CSOs to Remain Associated with Social Audit

Graph 14 shows that 95 per cent CSO representatives want to remain associated with the social audit process and SAU in future too. Only 5 per cent of CSO representatives don't want to be associated in future. This data shows that there is strong goodwill among CSOs about SAU and that they have found their association with SAU rewarding.

Graph 14: CSO Who Wants to Remain Associated
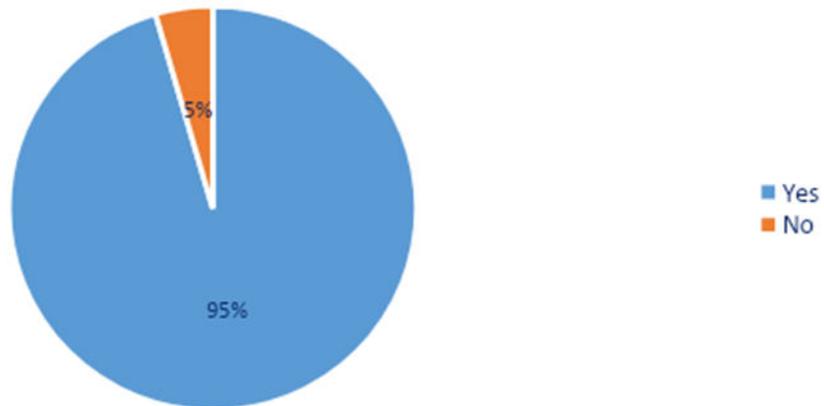
2.3.12 Challenges Faced by Social Audit Team

CSO representatives have shared following challenges faced by social audit team in ensuring effective social audit:

- Sometimes, middlemen, contractors or influential persons including deviant elected representatives and political leaders operating in the GP, do not let social audit team conduct audit properly and create hurdles.

- Action taken on the issues identified during social audit is low and it weakens the social audit effectiveness.

- Influences and disturbances created by middlemen, delays in ATR and follow up action, affect the community mobilisation negatively.

- Threats during the social audit or after to those who have registered grievances or deposed before the social audit team, before public hearing.

- Non-availability of the complete documents and information within the time.

- In some rare cases, SA team members, hide the information or major findings and join the lobby of middlemen or corrupt functionaries for personal benefits.

- Inadequate independence, autonomy and funding to SAU.

- Non-adherence to code of ethics and principles of integrity by some social audit team members.

2.4   Perceptions of Social Audit Resource Persons

As part of this study, 82 social audit resource persons have been

interviewed. Out of the total 82, there are 24 DRPs and 58 BRPs. Of them, eight are female (3 DRPs, 5 BRPs) resource persons.

2.4.1 Experience of Working with CSOs

Many resource persons come from CSO background. Graph 15 shows that 89 per cent of resource persons interviewed have the experience of working in collaboration with CSOs in the past.

Graph 15: Experience of Resource Persons

11%

89%

- ■ Experience of working in colaboration with CSO
- ■ No Experience of working in colaboration with CSO

Of the interviewed social audit resource persons, 90 per cent have accepted that CSOs or their representatives are collaborating with SAU and involved in social audit process in the district or block where these social audit resource persons are working (Graph 16).

Graph 16: Percentage of CSOs Collaborating with SAU

10%

90%

- ■ Currently working in collaboration With CSOs
- ■ Currently not working in collaboration with CSOs
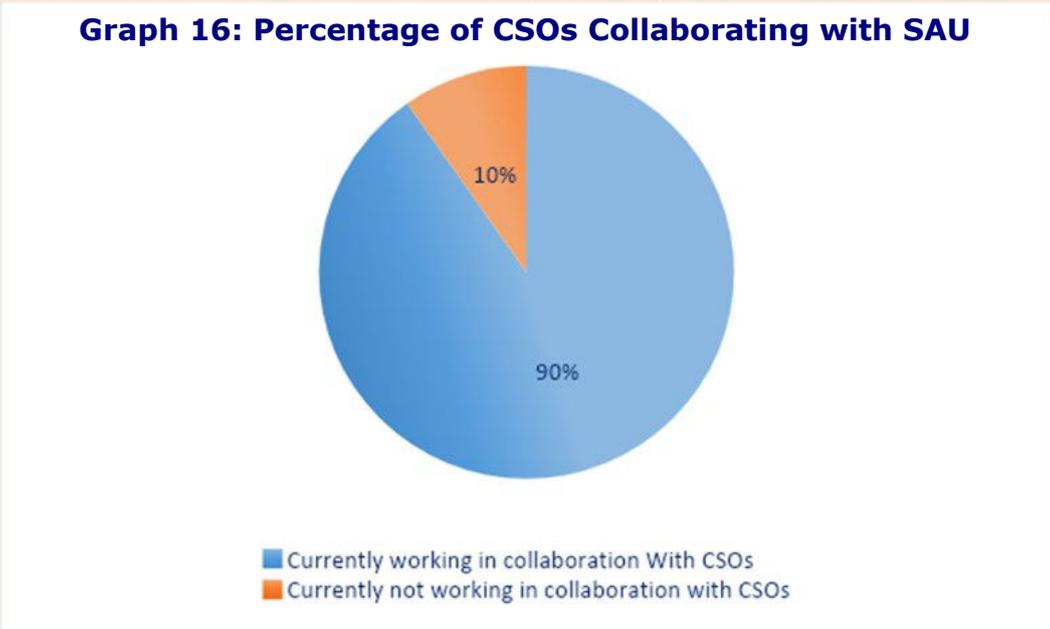
2.4.2 Nature of CSOs Association with SAUs

When asked in what capacities CSOs are associated with the social audit process, respondent resource persons shared that majority of CSO representatives are associated as members of the jury at different levels, followed by members of ATR Review Committee, as Monitors, members of Recruitment Committee, members of Disciplinary Committee, members of Special Audit Team in that order. Graph 17 depicts social audit resource person's response on CSOs involvement in different capacities.

Graph 17: CSO Association with SAU at Different Levels in Social Audit
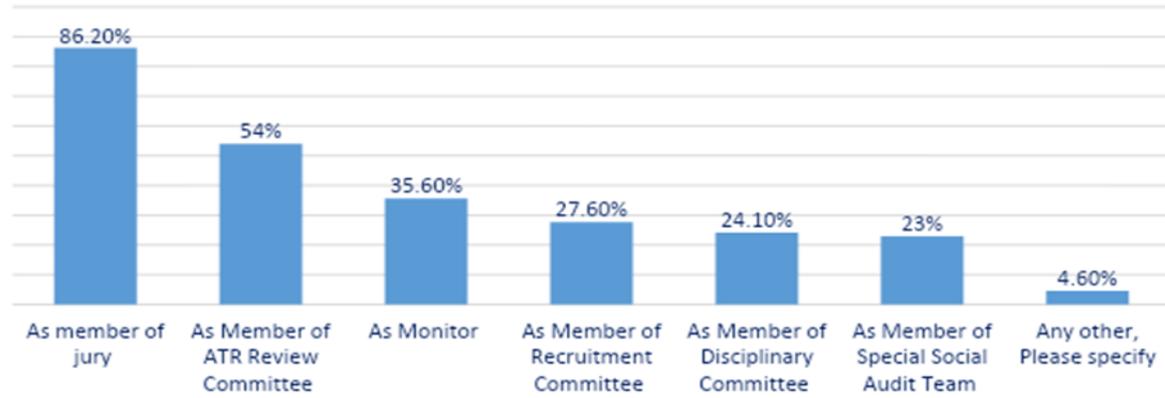
Here, it should be noted that several of CSO representatives play multiple roles in the social audit process.

2.4.3 Orientation of CSOs

On question of orientation of newly associated CSO representatives, 89 percent of social audit resource persons responded that they or their colleagues from SAU orient newly associated CSO representative on their roles and

Graph 18: Orientation of Newly Associated CSO/CSO Representatives
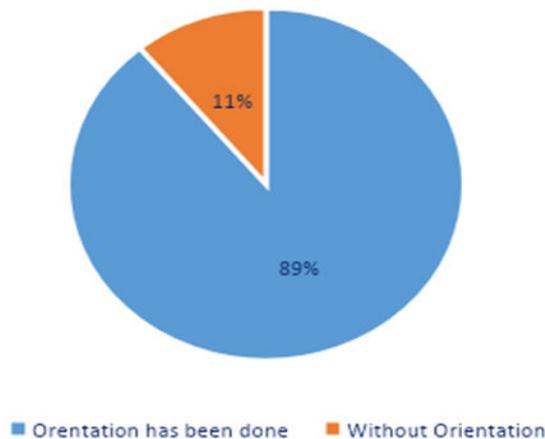
2.4.4   Coordination between Resource Persons and CSOs

For CSO representatives to perform their role in the social audit process and in support of SAU of Jharkhand, it is necessary to have good coordination between social audit resource persons and CSO representatives. Seventy-six per cent of CSO representative respondents accepted that meetings between CSOs and social audit resource persons are organised for better coordination (Graph 19).

Graph 19: Coordination Meetings between CSOs and the Social Audit Resource Persons Arranged by SAU

24%

76%

■ Coordination Meeting   ■ No Coordination meeting
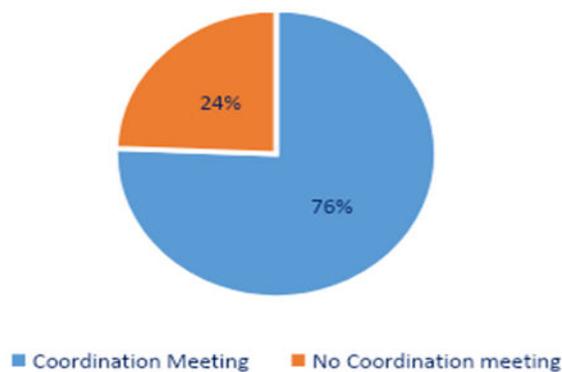
2.4.5   Resource Person's Perception on CSOs Performance

As shown in Graph 20, 53 percent of social audit resource persons who have been interviewed have responded that CSOs representatives are fully performing their expected role, while 43 per cent resource persons have responded that CSO representatives are only partially performing their expected role. Four percent of resource persons feel that CSO representatives associated with social audit process have not performed their expected role at all.

Graph 20: CSOs/CSO Representatives Performing Their Expected Role in Social Audit Process

4%

43%   53%

■ Performed Fully   ■ Performed Partially   ■ Did not performed
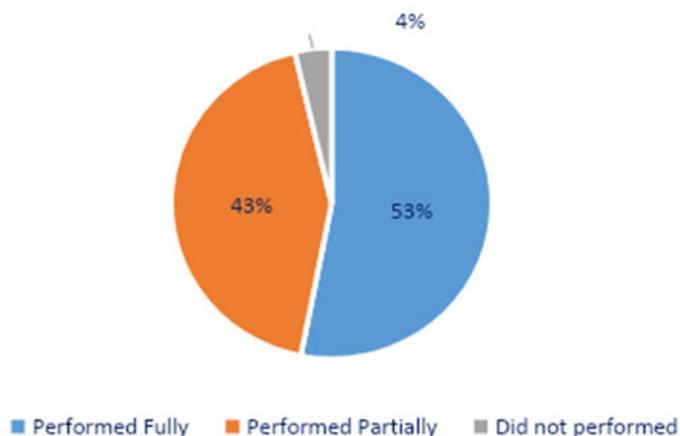
2.4.6 Resource Person's Perception of CSO's Attendance and Participation in Public Hearings

Most of the CSO representatives are associated in social audit process as member of jury panel. Attendance and active participation of members of jury panel makes public hearing successful.

Graph 21: CSO Representatives' Attendance and Participation as
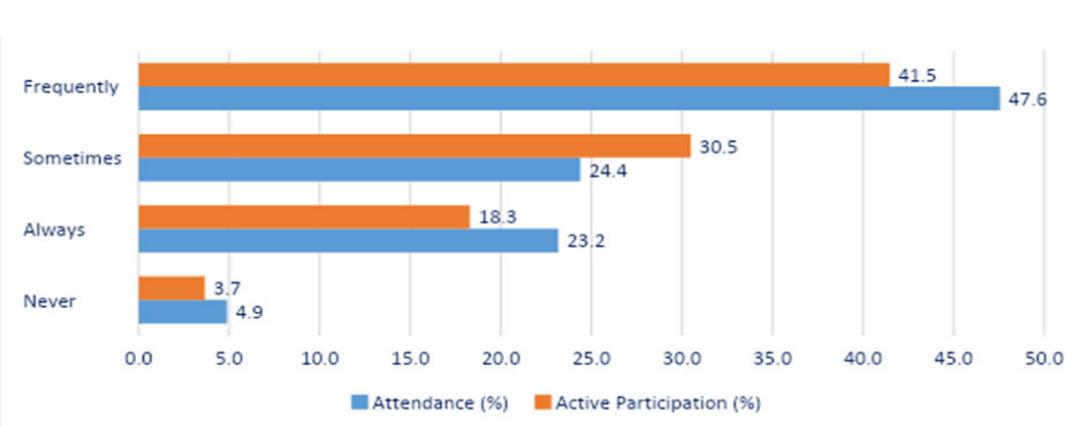
As shown in the Graph 21, 23 per cent social audit resource persons told that CSO representatives always attend the public hearing as jury members and 18.3 per cent of them told that CSO representatives always actively participate in the public hearing. Forty-seven per cent social audit resource persons have told CSO representatives frequently attend and 41 per cent have told that they actively participate in the public hearing. Twenty-four per cent resource persons told that CSO representatives only sometimes attend and 30.5 per cent told that CSO representatives only sometimes actively participate in public hearing. A marginal 5 per cent resource persons have shared that CSO representatives never attend public hearings and four per cent of them have told that CSO representatives never actively participate in public hearing.

2.4.7 Support from CSOs in Community Mobilisation

Graph 22: Support of CSOs in Community Mobilisation to Participate in Social Audit
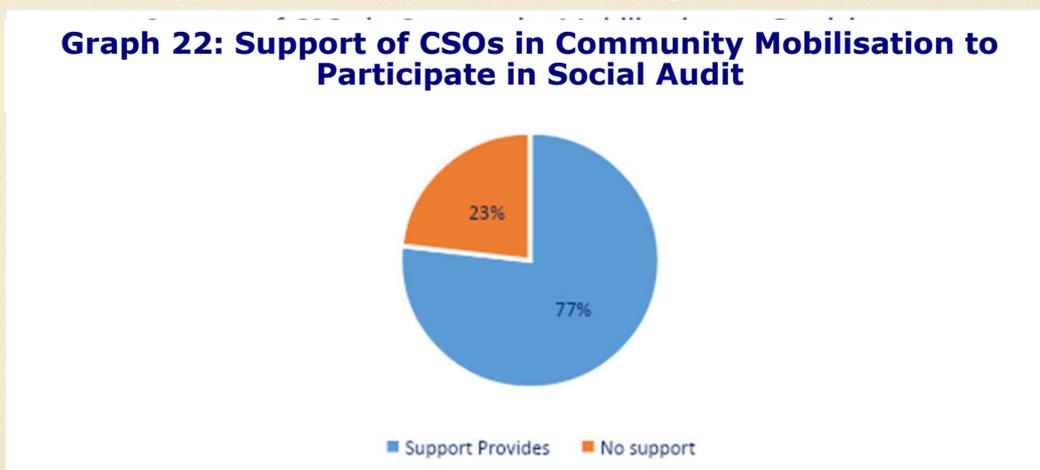
Graph 22 depicts that seventy-seven per cent of social audit resource persons interviewed told that they get support from CSOs or their representatives in mobilising community to participation in social audit exercise, while 23 per cent resource persons have shared that they don't receive any support from CSOs or their representatives in community mobilisation.

Further, resource persons explained that CSOs and their representatives support community mobilisation in following ways:

- Spreading information about social audit in their own programmes

- Support during the field visit and to conduct the meetings

- Support in creating awareness about and conduct of social audit Gram Sabha

- Create awareness about social audit through social media and personal meetings

- Help Social Audit team reach to the most marginalised community served by them

- Help in mobilising community for Gram Sabha and Public hearing

- Help in mobilising the Labour forums or group

- Helps in sensitising the underprivileged and aggrieved people to participate in social audit process

- Makes community/wage seekers on their rights and importance of accountability

- Their mobilisation enhances the effectiveness of Gram Sabha

- Help/support in the identification of village resource persons to facilitate the Social Audit

- Provide inputs in the form of feedback and suggestions to improve Social Audit process

- CSO representatives, working in their own area and in their routine meeting with the community, encourage people to participate in Social Audit and Gram Sabha to enhance public accountability. They Support during the Conduct of Social Audit Gram Sabha and Public hearings, voluntarily

- Support to identify Wage seekers during door-to-door verification

- Participate in the public hearing, as jury members.

2.4.8 Benefits of CSOs Collaboration with SAU and Social Audit Process

Social Audit resource persons have shared following benefits of CSOs collaboration with SAU and social audit process in Jharkhand:

- Due to their strong hold in community, CSOs presence, enhance the community participation in the social audit process

- CSOs engagement enhances the voice of the community in the social audit Gram Sabha and Public Hearings at GP level

- CSOs presence in jury panel enhances the proper decisions and effective actions on the issues identified under social audit

- CSOs help enhance the community awareness and participation in Social Audit

- Social audit resource persons learn from the grassroots experiences of CSOs

- Presence of CSO representatives put an additional pressure on implementation officials to perform their job properly

- CSOs engagement helps social audit team to establish rapport with the community

- CSO representatives also ensure participation of women in the social audit Gram Sabha and public hearings

- CSOs support in the arrangement of logistics for social audit team during social audit process, if required.

2.4.9 Enabling Factors for CSOs Engagements with SAU and Social Audit Process

Social audit resource persons have been asked to identify factors which enable CSOs engagement with the SAU and social audit process in the State. Following were responses of resource persons:

- CSOs who are working for ensuring rights and entitlements of the people in the State are keen to associate with social audit process

- As CSOs are strong in community mobilisation in their operational areas, social audit team collaborate with them for mobilising community to actively participate in social audit process

- Most of the social audit resource persons have a background of working with CSOs and hence they see CSOs as their natural allies in taking their support at every level, right from village to State

- Some SAU staff and resource persons are members of different CSOs enabling better coordination between CSOs and them

- CSO's have more acceptability among stakeholders at ground level due to their involvement with them from a longer period and hence collaboration becomes beneficial

- Organisational objectives of several CSOs are aligned with the SAU's objectives and this helps collaboration

- CSOs have better understanding of the micro level grassroots issues related to the public services and programmes

- Many CSOs are organising Madoor Manch (Labour Forums) and since the Social Audit Unit also engages with wage seekers, these common factors help them to engage with CSOs.

- By design, CSO representatives are to be included in the public hearing, ATR review committee, special audit the committee and that enables engagement with CSO.

2.4.10 Challenges in CSOs Engagement with Social Audit

Social audit resource persons have faced following difficulties/challenges in engaging with CSOs:

- Sometimes, the implementing officials do not cooperate, if the CSO representatives are engaged with Social Audit due to their prior experience of the particular CSO

- Sometimes, a CSO does not have good relations with the PRI representatives and other implementing officials. When representative of such CSO is part of social audit process implementing officials and PRIs do not cooperate with social audit due to their prior experience

- Since, CSO representatives are engaging voluntarily in the process, they participate as per their time availability and their convenience. That is why sometimes, they don't turn up to public hearings as they have their personal and organisational commitments

- There is no provision for reimbursement of travel expenses incurred by CSO representative, so sometimes they find it difficult to travel to distant places and participate in the social audit process

- Sometimes they affiliate with the social audit team for their personal vested interests

- Sometimes, the CSO representatives are fearful of influential persons and take inappropriate decisions under pressure, as members of jury panel.

CHAPTER 3:

SUGGESTIONS TO STRENGTHEN CSOS-SAU COLLABORATION

Being associated together closely, CSOs and Social Audit Resource Persons have many suggestions to further strengthen CSOs-SAU collaboration in the State for making the social audit process more effective.

3.1 Suggestions of CSO Representatives

CSO representatives have made following suggestions to strengthen collaboration, improve social audit process and its effectiveness:

- To strengthen legal basis of social audit, State legislature enact a law on transparency, accountability and social audit covering all development schemes/programmes. Such an Act may provide role to CSOs

- More CSOs need to be involved in various processes of social audit in the State. SAU may prepare a data-base on CSOs working on different thematic areas and geographical regions of Jharkhand. It should be ensured by SAU that CSOs from every district are engaged with. Further, CSOs who have conflict of interests may not be engaged in social audit. For example, CSOs working in CFT project of MGNREGA should not be included as Member of Jury. Similarly, SHGs who have become implementing agencies in horticulture work must be kept away from social audit process

- In addition to CSOs already engaged with SAU, from outside too CSOs should support the SAU and also social audit in Jharkhand

- Periodic Coordination meeting of SAU with CSO representatives at regional and State level

- More independence to SAU with no control of implementing agency over SAU. A department which is not implementing any scheme should be the nodal department for locating social audit unit within it. Further, the Steering Committee/Governing Board of SAU need to be chaired by Chief Secretary or Development Commissioner, rather than Principal Secretary (RD)

- Apart from Steering Committee, there should be an Advisory Council which may help SAU develop tools, provide feedback on social audit process.

- Enhanced security arrangements on the day of public hearing so that anti-social elements do not interfere in the decision-making on the issues identified by social audit team.

- Orientation and sensitisation of elected representatives of Panchayats to change their attitude towards social audit so that they start seeing social audit as a tool to enhance the effectiveness of implementation rather than a fault-finding exercise

- One of the reasons for less confrontation during social audit is strong Gram Sabha mobilisation for social audit. To further strengthen participation in Gram Sabha, wage seekers may be given one day wage for attending Gram Sabha

- Recovery of misappropriated amount must be quick and adequate. Follow-up team need to be constituted at district level to regularly follow up for timely actions on issues identified by social audit teams. Information about follow up action taken need to be shared with all resource persons, from State level to VRPs

- A legal framework needs to be put in place for follow up action as recovery is not realised and findings are not acted upon. Responsibilities need to be fixed for delay in action. Further, SAU also need to periodically assess follow up action and evaluate whether it is meeting its goal or not

- Orientation of the district and block officials on social audit and their specific role in the social audit process

- Government officials and elected representatives need to be sensitised on the role of CSOs in social audit and that CSOs are collaborative partners and not their adversaries. Negative attitude of government officials is because they think that they already have departmental mechanism to monitor implementation and that CSO representative are laymen with no expertise and legitimacy to facilitate social audit

- More and more Vigilance and Monitoring Committees (VMCs) and Labour forum need to be promoted and tagged with social Audit

- Training of social audit resource persons should be more intensive for deeper understanding enabling them to facilitate social audits more effectively. They also need to be given gender sensitisation training

- CSOs need to be oriented on the theoretical/ideological basis of transparency and accountability as a process to deepen democracy. Media, students, PRIs and MLAs also need to be oriented

- Provisions for paying honorarium, reimbursement of travel and accommodation costs, and other logistics support to participating CSO representatives may be made by the SAU.

3.2 Suggestions of Social Audit Resource Persons

Social audit resource persons have made following suggestions to improve collaboration between CSOs and SAU for effective social audit in the State:

- Time to time coordination meeting of social audit resource persons with CSO representatives. Further, periodic coordination meeting of CSOs and SA team with DDC/DPC is also needed.

- Periodic workshops to orient CSO representatives on the concept, process and the recent developments on the Social Audit

- Few more independent members in the panel of jury may be added to counter-balance influence of biased jury members

- Training to CSO representatives enhancing their knowledge on particular schemes which are going to be audited

- In ATR Review Committees and Jury Panel for Public Hearings at all levels, membership of CSO representative/s need to be made mandatory

- Fast and adequate action must be ensured and information on action taken be disseminated to CSOs, resource persons and also the community in time

- SAU should make some provisions on reimbursement of travel expenses for the volunteers from CSOs who are regularly supporting social audit team in the field

- There should be a platform where CSOs or their representatives can share their ideas and other relevant information on day- to-day basis

- SAU should facilitate the CSOs to promote or form Labour Forums more and more so that social audit process can be grounded well with the help of these labour forums

- CSOs may be involved in planning of schemes and also concurrent monitoring, including inspection of Gram Sabha register.

CHAPTER 4:

CONCLUSION

CSOs encompass a wide range of registered and unregistered organisations and activists. A large number of CSOs are operating in India. Government's relations with CSOs have been changing according to the prevailing political scenario. Government has been involving CSOs in consultative processes and also in the delivery of developmental programmes. However, with tightening regulatory measures, currently there is a trust deficit between CSOs and Government.

Jharkhand is one of the underdeveloped States with large tribal population. The State faces many challenges including land alienation, displacement, left-wing extremism, out-migration for employment, social evils such as alcoholism, witch-hunting, lack of modern infrastructure. Due to these challenges, political instability and also lack of good governance, a large number of CSOs and social activists have been active in the State.

In Jharkhand, CSOs has been at the forefront in piloting and institutionalising social audit in MGNREGA and making efforts to expand it to other government programmes. Recognising their experience in and commitment towards facilitating social audit, CSOs have been engaged by SAU at various levels and in various capacities in the State. Majority of SAU staff and social audit resource persons are from CSO background.

CSOs engagement with SAU and social audit process in Jharkhand has been mutually beneficial. The SAU has been able to access thematic expertise of CSOs in capacity building of resource persons, development of formats for data collection and report, as member of the jury to deliberate upon and decide on issues involved in implementation of various schemes being audited. Most importantly SAU has got an ally in the form of CSOs whose support is needed to win over open and subtle resistances from vested interests in the administration and the community. On the other hand, CSOs have got opportunity and platform through which they can represent the voice and issues of poor and marginalised sections of society for which they have been working. They also get recognition and acceptance of administrative officials as well as the community.

To further strengthen CSOs engagement with SAU and social audit process in the State, certain actions on the part of State government and SAU have been suggested both by CSOs and social audit resource persons.

Important among them are: passing a law of transparency, accountability and social audit by the State legislature; making SAU more independent and locate it in a department which does not implement any scheme/programme; timely and adequate follow up actions on findings of social audit and reporting back to CSOs and community about action taken; regular coordination meeting between SAU and CSOs at different levels; orientation and capacity building of CSO representatives in general and members of jury in particular; orientation and sensitization of government officials and elected representatives on role and contributions of CSOs so that they are not seen as adversaries.

Jharkhand is the pioneering State in CSOs engagement with SAU and social audit process. Need for such engagement has been appreciated by Operational Guidelines of MGNREGA, Auditing Standards for Social Audit and Annual Master Circular. Few academic studies have also recommended for CSOs- SAU partnership. Jharkhand model may be studied by other States, adopted with necessary adaptation as per local contexts. However, for such adoption, it is important that supportive as well as critical role of CSOs is recognised and CSOs are involved in the social audit process without any predilection or bias. CSOs and SAU collaboration in some States do not develop and become vibrant as only pro-government CSOs are partnered which who do not give free, frank and fair opinions to the SAU.

To facilitate such engagement of CSOs with SAU and social audit process in other States, guidelines for CSOs collaboration with SAU or CSOs policy for social audit may be developed by Government of India and circulated. In the meanwhile, successful model such as ATR Review Committee, Jury System, etc., of Jharkhand may be adopted by State governments through GR/GO. Government of India may promote test audits to be conducted by a group of CSOs from other States.

This will not only help independent evaluation of social audit process but will also serve as an exposure to CSOs from other States.

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Interview Schedule for State Coordinator and Social Development Specialist of SAU

(This Questionnaire is part of a research study by NIRDPR, Hyderabad. Individual responses will be used only for the study purposes and will not be disclosed to any person/s other than research team of NIRDPR. Please provide detailed response.)

Name of the Respondent:

Designation:

Contact Details:

1. How has this CSO engagement with SAU been institutionalized in the State?

2. How are CSOs/ CSO representatives identified to be associated with SAU/ Social Audit Process?

3. Is sufficient number of CSOs/CSO representatives available in Jharkhand to take up all the identified tasks? How does SAU mobilise CSO/CSO representatives to be associated with SAU/ social audit process?

4. How does SAU orient the identified CSOs/ CSO representatives on their assigned task/role?

5. What is the response/attitude of implementing agencies towards engagement of CSOs with SAU/ Social Audit Process?

6. What is the response of DRPs/BRPs towards engagement of CSOs?

7. What are the key benefits/ advantages of associating CSOs/ CSO representatives with SAU/ Social Audit Process?

8. In what ways CSOs engagement enhance the effectiveness of social audit, if it does?

9. What are the enabling factors which helped SAU in engaging with CSOs/ CSO representatives?

10. What are the difficulties/ hindrances/ challenges before the SAU in engaging with CSOs/ CSO representatives?

11. What are the financial implications of associating CSOs/ CSO representatives with SAU/ social audit process?

12. Is SAU satisfied with the performance of CSOs?

Interview Schedule for CSO Representatives

(This Questionnaire is part of a research study by NIRDPR, Hyderabad. Individual responses will be used only for the study purposes and will not be disclosed to any person/s other than research team of NIRDPR)

Name of the Respondent:

Name of the CSO:

Registered Address:

Office Address:

Age of respondent (in years):

Gender of respondent:

Email:

Phone/Mobile No:

1. What is the legal Status of your Organisation?

    (a) Unregistered (b) Registered as Trust (c) Registered as Society
    (d) Registered as Company under Section 25

2. How are you associated with the CSO?

    (a) Founder and Governing Board Member (b) Governing Board Member
    (c) Paid Staff (d) Unpaid volunteer

3.   What is your total experience with this and/or other CSO/s?

    (a) less than 1 year (b) 1-3 years (c) 3-5 years (d) more than 5 years

4. What is your highest educational degree?

    5. (a) less than 10th (b) 10th (c) Intermediate (d) Graduation
        (e) Post Graduation and higher

5.   Do you have any professional degree?

     (a) Yes   (b) No

6.   If yes to above, please give the name of the degree:

7.   In what capacity are you associated with social audit unit/ social audit process? What role are you playing in the social audit? (may select more

than one option if applicable)

(a) As Governing Body Member (b) As member of jury (c) As Monitor (d) As Member of Special Social Audit Team (e) As Member of Disciplinary Committee (f) As Member of ATR Review Committee (g) As Member of Recruitment Committee (h) Community Mobilisation (i) any other, please specify

8.   How long have you been associated with social audit unit/ social audit process?

(a) Less than 01 year (b) 01- 02 years (c) 02-03 years (c) More than 03 years

9.   What is the motives behind getting associated with the SAU/social audit process?

10.   Is association with SAU/social audit process aligned to you organisational deliverables/ objectives/ goals/mission? Explain.

11.   Have you got an orientation/training by SAU on the task/role assigned to you?

(a) Yes   (b) No

12.   If yes, how many days?

13.   If yes, was the orientation/training helpful in performing the task/role assigned to you?

(a) Yes, fully   (b) Yes, partially   (c) No

14.   Please list out the activities/tasks that you are expected to perform?

(a)

(b)

(c)

(d)

15.   How was the CSO or you identified/selected to work with social audit unit/ be part of social audit process?

(a) CSO/you approached Social Audit Unit informally (b) Social Audit Unit Approached the CSO/you informally (c) CSO/you made an application to SAU against open advertisement and was selected

16.   Do you/your CSO get any payment for being associated with SAU/ social audit process?

(a) Yes   (b) No

17. Are you satisfied with the process of social audit in Jharkhand?

(a) Fully Satisfied   (b) Moderately Satisfied   (c) Not satisfied

18. Have you been able to perform the duty assigned to you/your CSO?

(a) Yes, fully   (b) Yes, partially   (c) No

19. If no, what are the reasons?

(a)

(b)

(c)

(d)

20. Do you get cooperation/support from Social Audit Unit in performing your task?

(a) Yes, fully (b) Yes, partially   (c) No

21. If no, what cooperation/support do you need?

(a)

(b)

(c)

(d)

22. Do you get cooperation/support from implementing agency in performing your task?

(a) Yes, fully   (b) Yes, partially   (c) No

23. If no, what cooperation/support do you need?

(a)

(b)

(c)

(d)

24. How is your/CSO involvement in social audit perceived by implementing agency/ authorities?

25. Would you/your organisation (CSO) like to continue your association with SAU/ social audit process in future?

(a) Yes   (b) No

26. In your opinion what are the hindrances/ challenges faced by social audit team to ensure effective social audits?

27. Do you have any suggestions to improve social audits? If yes, please provide.

Interview Schedule for DRPs/BRPs

(This Questionnaire is part of a research study by NIRDPR, Hyderabad. Individual responses will be used only for the study purposes and will not be disclosed to any person/s other than research team of NIRDPR. Please provide detailed response.)

Name of the Respondent:

Designation:

Location/Place of Posting:

Gender:

Email:

Phone/Mobile No:

1. Have you ever worked with a CSO or have been part of a CSO?
   (a) Yes   (b) No

2. Are CSOs/ CSO representatives associated with SAU/ Social Audit process in your Block/ District where you work?
    (a) Yes   (b) No

3. In which capacity are CSOs/ CSO representatives associated with SAU/ Social Audit process in your Block/ District where you work? (may select more than one option if applicable).
   (a) As member of jury (b) As Monitor (c) As Member of Special Social Audit Team (d) As Member of Disciplinary Committee (e) As Member of ATR Review Committee (f) As Member of Recruitment Committee (g) any other, please specify

4. Do you/other colleagues from SAU orient the newly associated CSOs/ CSO representatives on their role/task assigned?
   Yes   (b) No

5. Were there any coordination meetings between CSOs and the social audit resource persons arranged by SAU?
   (a) Yes   (b) No

6.   Are CSOs/ CSO representatives performing their expected role in social audit process?
   (a) Yes, Fully   (b) Yes, partially,   (c)   No

7. Do CSO representatives who are member of jury attend social audit Public Hearings?

   (a) Always   (b) Frequently   (c) Sometime   (d) Never

8. Do CSO representatives who are member of jury participate actively in social audit Public Hearings?

   (a) Always   (b) Frequently (c) Sometime   (d) Never

9. Do CSOs/ CSO representatives help in mobilising the community to participate in social audit?

    (a) Yes   (b) No

10. If yes, in what ways/ how?

11. What are the key benefits/ advantages of associating CSOs/ CSO representatives with SAU/ Social Audit Process?

12. What are the enabling factors which helped SAU/ social audit team in engaging with CSOs/ CSO representatives?

13. What are the difficulties/ hindrances/ challenges you faced in engaging with CSOs/ CSO representatives?

14. Do you have any suggestions to improve CSO- SAU collaboration? Please provide.

List of CSO Representative Respondents

S. No.	Name of Respondents	Name of CSO
1	Anita Das	Nari Sashkti Mahila Sangh Shikaripara
2	Nandalal Baksi	Tagore Society for Rural Development
3	Anup Hore	Plan India
4	Krishna Kant	Abhivyakti Foundation
5	Phool kumari	Abhiyan
6	Mithilesh Kumar	MULTI ART ASSOCIATION
7	Manoj kumar pandey	NGO LOK PAHAL KENDRA
8	Bhushan Bhagat	Mission Badlaav
9	Manki Tubid	TRTC
10	Vishwanath Azad	Samuel Hahnemann Associate And Research Centre SHARC)
11	Sasmita Jena	WHH
12	A.N.Pandey	GRAMIKA INDIA
13	Kashee Nath Chatterjee	Bharat Gyan Vigyan Samiti
14	Ashrfi Nand Prasad	Right to food campaign, Jharkhand
15	Birendra Kumar Verma	Jago Foundation
16	Ramesh Hembrom	Abhiyan Sahibganj
17	Sujoy Bhattacharyya	Rural Development Association (RDA)
18	James Herenj	Jharkhand NREGA Watch
19	Abduss Subhan	Abhiyan Sahibganj
20	Jawahar Mehta	Vikas Sahyog Kenra
21	Vijay Jha	Chetna Vikas
22	Raju Prasad Verma	Sarvoday Navjagriti Kendra
23	Jyotsna Tirkey	Centre for catalysing change (C3)
24	Babita Sinha	CREA (Creating Resources for Empowerment in Actions)
25	Ramdeo Vishwabandhu	Ambedkar Social Institute
26	Vishwanath Singh	Gyan Vigyan Samiti
27	Rameshwar Prasad Verma	Sahyogi
28	Meghlal Prasad Verma	Children Paradise Society
29	Sanjay Tiwari	Gyan Vigyan Samiti
30	Suresh Manas	Gyan Vigyan Samiti
31	Vishal kumar	Gyan Vigyan Samiti
32	Arvind	Badlao Foundation
33	Balram	Jharkhand NREGA Watch and Right to Food Campaign
34	Anil Kumar Manjhi	Pravah, deoghar
35	Rani Kumari	Chetna Vikas
36	Bhikhu Kushwaha	Gyan Vigyan Samiti
37	Baleshwar Bauri	Gyan Vigyan Samiti
38	Santosh Bikral	Yojana
39	Fr. Alwin C.V	Samekit Jan Vikas Kendra
40	Nasreen Jamal	Shristy
41	Dheeraj Daniel Horo	Partnering Hope into Action (PHIA) Foundation
42	Kuldeep kumar	Support, NGO
43	Dilip Kumar	Pravah
44	Haldhar Mahto	Jharkhand State Food Commission
45	Prema Kumari	Abhiyan
46	Arvind Anjum	Badlao Foundation
47	Asim Sarkar	GVS

List of Social Audit Resource Persons Respondents

S. No.	Name of the Respondent	Designation	Location/Place of Posting
1	Pravin Kumar Karn	DRP	Latehar
2	Navin Kumar Gautam	DRP	Chatra
3	Bhimlal Sahu	DRP	Kodarma
4	Kaushal Kishor Badal	BRP	Palamu
5	Md. Parwez Khan	DRP	Dhanbad
6	Gautam sagar	BRP	Bokaro jharkhand
7	Anant Kumar Mandal	DRP	Pakur
8	Manju Tiu	DRP	Saraikela-Kharsawan
9	Roma Barla	DRP	Ramgarh
10	Srikant Mahto	BRP- FC	Ramgarh
11	Taramani Sahu	BRP	Jaldega, Simdega
12	Sunil Kumar Gorai	BRP-FC	Dhanbad
13	Pallawi Kumari	BRP	Dumka
14	Arjun Mardi	BRP	Sonua
15	Vashisht Narayan Oraon	DRP	Gumla
16	Dilip Rajak	BRP	Latehar
17	Krishna Kumar Verma	BRP FC	Giridih
18	Ghanshyam Roy	BRP	Jaldega
19	Pawan Kumar Pandit	BRP	Dumka
20	Sunil Kumar Tiwari	DRP	Garhwa
21	Ram Prasad Rana	BRP	Giridih
22	Kumar Dilip	DRP	East Singhbhum
23	Ajay kumar verma	BRP	Giridih
24	Baijnath prasad verma	DRP	Giridih
25	Kishor Murmu	BRP	Giridih
26	Amit Kumar	DRP	Lohardaga
27	Shankar das	DRP	Sahebganj
28	Rajendra Kumar Guria	DRP	Khunti
29	Surendra Prasad Verma	BRP	Birni Giridih
30	Sanjay Kumar	DRP	Ranchi
31	Kuldeep Mishra	DRP	Bokaro
32	Pancham Prasad Verma	DRP	Deoghar
33	Manoranjan Verma	DRP	Dumka
34	Ashrita Tirkey	DRP	Palamu
35	Rabindra Kumar Singh Munda	DRP	Hazaribagh
36	Vinod Prasad Kushwaha	BRP	Giridih
37	Yugal Kishor	BRP	Hazaribagh
38	Basant Kumar Sharma	BRP	Hazaribagh
39	Amit Kumar	Brp	Giridih
40	Sudarshan Prasad Mehta	BRP	Ichak, Hazaribagh

S. No.	Name of the Respondent	Designation	Location/Place of Posting
41	Kamlesh Kumar Mehta	BRP	Ichak, Hazaribagh
42	Jag Narayan	DRP	West Singhbhum
43	Biresh Kumar	DRP	Simdega
44	Satish Kumar Ram	BRP-FC	Ranchi
45	Indrajeet Pramanik	BRP sd	Sahibganj Radhanagar
46	Shiv Shankar Dasondhi	BRP -WD	Topchanchi
47	Suman Kumar Mandal	BRP-SD	Dumka
48	Amit Kumar yadav	BRP-FC	Garhwa
49	Md. Kaushar Ansari	BRP-FC	Sahibganj
50	Saptami Kumar Jha	BRP-SD	Godda
51	Rajeev Kumar mandal	BRP-WD	Sahibganj
52	Arun Raj	BRP-WD	Koderma
53	Anand Misra	BRP	Simdega
54	Motilal Mandal	BRP	Deoghar
55	Manish Kumar	BRP-SD	Dumka
56	Ajay Vishwakarma	BRP	Jharkhand
57	Shyam Bihariu Das	BRP-FC	Palamu PALAMU
58	Ramjivan Ahari	DRP	Godda
59	MD Zakir Hussain	BRP	Kanke
60	Usha Sabina Deogam	BRP -FC	East Singhbhum
61	Sushil Ekka	BRP FC	Palamau
62	Ramesh paswan	BRP	Hussainabad
63	Karam Singh	BRP	West Singhbhum
64	Anil paswann	BRP	Jharkhand palamau
65	Ram Prasad mahto	BRP	Hazaribagh, jharkhand
66	Baijnath mahto	BRP	Dhanbad
67	Md. Sajjad Ansari	BRP	Jamtara
68	Manoj Kumar choudhary	BRP-FC	Palamau
69	Jay Prakash Paswan	BRP	Plamau
70	Francis Bodra	BRP-FC	West Singhbhum
71	Ajeet prajapati	BRP-FC	Chatra
72	Vijay Kumar Ravi	BRP	Latehar
73	Saraswati Devi	BRP -FC	Lohardaga
74	Jagannath Marandi	BRP	Jharkhand
75	Babumani Mandal	BRP-FC	Jamtara
76	Manoj Murmu	BRP	Sahibganj
77	Sanjay Kumar Das	BRP	Giridih
78	Rabindra Guria	BRP	Torpa
79	Shubrojyoti Sarkar	BRP	Kodarma
80	Khublal Sah	BRP-FC	Godda
81	Ramesh Kumar Sah	BRP	Deoghar
82	Pushpa Devi	VRP	Ranchi

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