

Social Audit of Fourteenth Finance Commission (FFC) Grants: Case Study of Jharkhand



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List of Acronyms

ATR	Action Taken Report
BDO	Block Development Officer
BPRO	Block Panchayati Raj Officer
BPS	Block Panchayat Supervisor
BRPs	Block Resource Persons
CAA	Constitutional Amendment Act
CAG	Comptroller and Auditor General
CEO	Chief Executive Officer
CSO	Civil Society Organisation
CTI	Central Training Institute
DRPs	District Resource Persons
DoPR	Department of Panchayati Raj
DPRO	District Panchayati Raj Officer
FFC	Fourteenth Finance Commission
FFCG	Fourteenth Finance Commission Grants
FGD	Focused Group Discussion
GoI	Government of India
GoJ	Government of Jharkhand
GP	Gram Panchayat
GPDP	Gram Panchayat Development Planning
GS	Gram Sabha
IEC	Information, Education & Communications
JE	Junior Engineer
JSLPS	Jharkhand State Livelihood Promotion Society
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	Management Information System
MoF	Ministry of Finance
MoRD	Ministry of Rural Development
O&M	Operations and Maintenance
OSR	Own Source Revenue
PCC	Plain Concrete Cement
PR	Panchayati Raj
PRIs	Panchayati Raj Institutions
PESA	The Provisions of Panchayats (Extension to the Scheduled Areas) Act
SAU	Social Audit Unit
SC	Scheduled Caste
SHG	Self-Help Groups

SIRD	State Institute of Rural Development
SRPs	State Resource Persons
ST	Scheduled Tribe
RD	Rural Development
VC	Vice-chancellor
VRPs	Village Resource Persons

Executive Summary

Social Audit has emerged as an important social accountability tool which promotes transparency, participation, grievance redressal, consultation apart from downward accountability which together lead towards good governance. On the recommendations of Fourteenth Finance Commission (FFC), Government of India has devolved an amount of Rs. 2,00,292.20 crore to Gram Panchayats (GPs) for the award period 2015-20. It is necessary that utilisation of such a huge amount of funds by GPs must be coupled with accountability mechanisms like participatory bottom-up planning, community monitoring and social audit. Effective governance of FFC grants may bring changes in quality of lives in villages as these grants are to be utilised for delivery of core basic services such as water supply, sanitation, sewerage and solid waste management, drainage, maintenance of community assets, maintenance of roads, footpaths and street-lighting, burial and cremation grounds, etc.

However, neither FFC nor the Finance Ministry which is nodal Ministry for this grant has recommended social audit. Instead, the advisory for utilisation of 10 per cent of the FFC grants as administrative component mentions social audit as one of the items on which this 10 per cent administrative component can be spent. Realising the importance of social audit and using the opportunity provided by this advisory, the State government of Jharkhand has taken a pioneering decision in the year 2017-18 to get social audit of FFC grants conducted in 1500 Gram Panchayats through Social Audit Unit (SAU) constituted under MGNREG Audit of Scheme Rules, 2011.

Present study has been conducted with an objective to document the structure, process, achievements, and challenges of the social audit exercise in the State and also to suggest operational improvements and policy changes, if required. Study has been conducted using quantitative as well as qualitative research techniques to collect primary and secondary data. In total 05 GPs were selected as sample taking 01 GP each from 05 Divisions of Jharkhand from the list of GPs where social audit was already conducted. In addition, one more GP was visited where social audit was ongoing to observe the process. Primary data has been collected from 53 households, 48 social audit resource persons and 05 GP Presidents using interview schedules. One FGD each was also conducted with community in sample GPs. Secondary data was collected from Department of Panchayati Raj of the Government of Jharkhand, Social Audit Unit, i.e. Jharkhand State Livelihoods Promotion Society (JSLPS), district and GP offices. Field visits were made during the period between 19th February to 27th February, 2018.

Social audit of FFC in the State has aligned with social audit of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) and is facilitated by JSLPS which has been designated as Social Audit Unit (SAU) for the State. SAU is governed by the Steering Committee chaired by the Principal Secretary, RD State Coordinator of SAU is the executive head of the SAU. Consultant, Social Audit Specialist and Social Development Specialist support the State Coordinator at State level.

There is a cadre of District Resource Persons (DRP), Block Resource Persons (BRPs) and Village Resource Persons (VRPs). DRPs are working with SAU as a full-time employee on an annual contract basis. BRPs are employed by the State. VRPs are selected through immersion programme conducted by SAU and their services are utilised only during social audit exercise.

Scope of Social Audit of FFC Grants include planning and prioritisation process for works, administrative and financial processes, participation and facilitation of Gram Sabha, meetings and functioning of various committees, official records and stock maintenance, quality and utility of works executed, convergence with other programmes. Process of social audit can be divided into two phases: (i) Preparatory Phase which includes preparation of annual social audit calendar, selection of VRPs, training of VRPs, multi-stakeholder's workshop, zero-day meeting and formation of team; and (ii) Field Implementation Activities including entry point meeting at GP, verification of records, verification of works, verification of benefits/wages with households, report preparation, Gram Sabha, GP level public hearing, block and district level public hearing. Unit cost of social audit per GP is Rs. 12,997. Conducting social audit along with MGNREGA has kept the cost low and if conducted separately cost may be in the range of Rs. 15,000 to Rs. 20,000 per GP. This cost is borne by GP from administrative component of FFC grants. Social audit of three GPs are conducted in one round utilising 25 days of BRPs and 23 days of VRPs. Two VRPs and 1 BRP is responsible for conduct of social audit of FFC grants. Total 07 days are spent to conduct social audit activities at the GP level and it takes 15 days for block level hearing and 2-3 months for district level Hearing.

Absence of records/documents, irregularity in purchases/inflated estimates, underpayment of wages, incomplete works, duplication of works, unnecessary works undertaken and lack of wall writing and information boards have been found as key deviations spread all over the State. In addition, social audit teams have found specific deviations in the sample GPs.

Social Audit Unit in collaboration with State Institute of Rural Development (SIRD) has conducted trainings of resource persons. More than 80 percent of resource persons have found these trainings useful. Awareness of social audit among households is quite high (83 per cent). However, only 57 percent of sample households reported to have been contacted by social audit team. While people's participation in the Gram Sabha is below 50 percent, participation in GP level public hearing is 70 percent. Participation of Jury Members in public hearing at GP level is higher in comparison to Block and District level hearing. Resistance to social audit is higher at GP level than Block and District. However, resource persons acknowledge that they have got good cooperation at all the levels. All the stakeholders, interviewed as part of this study, have found the social audit exercise quite useful and villagers have participated enthusiastically. There is enhanced transparency and accountability in planning and implementation of works taken up with FFC grants. However, there are many challenges in conducting social audit of FFC grants in Jharkhand. Absence of an appropriate legal framework, weak technical capacity of resource persons, inadequacy of finances, lack of a Management

Information System (MIS), transfer of GP functionaries before social audit are some of the key challenges.

To improve the effectiveness of social audit of FFC, at the national level, a legal framework for social audit of FFC grants may be created on the pattern of MGNREG Audit of Scheme Rules, 2011. Findings of social audit may also feed into the third-party audit recommended by the FFC. MoPR and MoF may jointly notify detailed guidelines for conduct of social audit of FFC grants, draft of which is already prepared by Centre for Social Audit, NIRDPR, Hyderabad. Government of India may also prepare and operationalise an MIS for FFC grants so that social audit resource persons and community have access to updated information on financial and physical progress of utilisation of FFC grants. State government may strengthen the legal basis of social audit by enacting a law through State legislature and constitute external monitoring team at the district level for regular monitoring of social audit exercise and to provide feedback to the SAU. A separate autonomous Society for social audit is also needed. Yearly or biannual independent sample study of social audit of FFC grants in the State will also be useful. Like MGNREGA, it must be mandatory for GPs to share information about FFC grants and works through wall writing and information boards.

Achievements of the social audit of FFC grants in Jharkhand indicate that initiating social audit of FFC grants in other States would be a good idea. As observed during the study, this will not only improve utilisation of FFC grants but will also strengthen participatory processes and deepen democracy in the GPs.

Introduction

2.1. Fourteenth Finance Commission Grants

Although Panchayats have been part of Indian society for long, 73rd Constitutional Amendment Act (73rd CAA), 1992 provided it a constitutional status and prescribed a common basic framework for the entire country. Gram Panchayat (GP) is the smallest unit of the three-tier Panchayati Raj system and also the closest to the rural community. GP is constituted for a revenue village or a group of revenue villages and consists of a President/Chairperson, Ward Members, Secretary and other functionaries. Provision of basic services to its constituents is the core and traditional responsibility of local governments including GPs. Quality of life of rural population depends on a large extent to the efficacy of delivering these services by GPs. However, GPs have been facing resource crunch as most of them are unable or unwilling to raise their own resources whereas State and Central governments did not provide enough funds for such services. And hence a vicious cycle of inadequate funds leading to lack of basic services in turn leading to unwillingness on the part of rural household to pay taxes and fees to GPs has emerged. To get out of this vicious cycle, Fourteenth Finance Commission (FFC) has awarded a substantial funds directly to GPs for basic services and has also made provision of incentives to GPs who maintain their accounts well and increase their Own Source Revenue (OSR).

FFC, for the award period 2015-20, has devolved an amount of Rs. 2,00,292.20 crore to GPs constituted under Part IX of the Constitution which is threefold increase over the grants of Rs.65,160.76 crore recommended by Thirteenth Finance Commission (TFC) for the award period 2010-15 for all levels of PRIs. 90 percent of these Grants are Basic Grants and 10 percent are Performance Grants (applicable from 2016-17) (Govt. of India, 2015). Performance grants will be given to GPs who increase their own source revenue and get their accounts audited. Performance grants are designed to serve the purpose of ensuring reliable audited accounts and data of receipt and expenditure and improvement in own revenues. FFC has recommended that books of accounts prepared by the local bodies should distinctly capture income on account of own taxes and non-taxes, assigned taxes, devolution and grants from the State, grants from the Finance Commission and grants for any agency functions assigned by the Union and State governments.

The FFC grants are intended to be used for delivery of basic services including water supply, sanitation including septic management, sewerage and solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, footpaths and street-lighting, burial and cremation grounds and any other basic services within the functions assigned to GPs under relevant legislations.

The FFC grants are released by Ministry of Finance (MoF), Government of India in two instalments, first in June and second in October every fiscal year. While the 50 per cent of the basic grants for the year are released to the State as the first instalment of the year, the remaining basic grant and the full performance grant for the year is released as the second instalment for the year (Government of India, 2015). Grants received by States have to be transferred directly to the account of GPs within 15 working days. In case of delay, interest amount is to be paid to GP.

2.2 Social Audit

The word ‘audit’ came from the Latin word ‘audire’, which means ‘to hear’. General definition of an audit is an evaluation of a person, organisation, system, process, enterprise, project or product. The primary objective of an audit is to reveal defects or irregularities in any of the functions or activities examined and to indicate possible improvements so that organisational efficiency and effectiveness may improve. The first use of the term ‘social audit’ is generally attributed to George Goyder in the 1950s. Its origin is rooted in the idea of making the businesses more accountable to the community and is a reaction to conventional auditing principles.

Sinha (2013) argued that governments are facing an ever-growing demand to be more transparent and socially responsible and the people are becoming more assertive about their rights to be informed and to influence government’s decision-making process. People no longer want their role in democracy to be limited to electing their representatives but want to participate in the process of governance and that the Government of India is promoting people’s participation in the policy making through various means including social audit.

In India, social audit was popularised by civil society such as Mazdoor Kisan Shakti Sanghatan (MKSS) in response to the widespread corruption in public programmes such as National Food for Work (NFFW) programmes particularly in Rajasthan. Different approaches to conduct social audit have been observed in the country. First one is to conduct social audit in a campaign mode. Second one is mainly facilitated by government agencies. Third one is usually facilitated by civil society organisations. Recognising social Audit as a tool to enforce accountability, transparency and participation, in the Mahatma Gandhi National Rural Guarantee Act (MGNREGA) 2005, Gram Sabha (GS) was authorised to conduct social audit of the all works taken up under the scheme in the GP area. Since then several programmes/schemes, e.g. the National Food Security Act, 2013 and ‘The Rights of Persons with Disabilities Act’, 2016 have stipulated social audit. In June 2011, the Ministry of Rural Development, in consultation with the Comptroller and Auditor General (CAG) of India, notified the Mahatma Gandhi National Employment Guarantee Audit of Scheme Rules specifying the process of social audit and responsibilities of social audit unit and other officials. In 2015, a Joint Task Force was constituted with representation from MoRD and CAG which submitted the ‘Auditing

Standards of Social Audit' laying down detailed protocols to be followed in the conduct of independent and credible social audits. In January 2019, MoRD appointed a committee under the chairmanship of Additional Secretary for extending Social Audit to selected Rural Development programmes.

Sinha (2008) defined Social Audit as a process in which, details of the resources, both 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. Social audits allow people to enforce accountability and transparency, providing the ultimate users an opportunity to scrutinise development initiatives. Broadly, this process of social audit involves the following components: (a) availability of information/details of the resource, financial and non-financial, used by public agencies for development initiatives, (b) organising the ultimate users/beneficiaries/people and (c) scrutiny of the information by the end users/primary stakeholders of that development initiative. World Bank Institute (2007) observed that “(quotes are not closed please verify) social audit aims to make organizations more accountable for the social objectives they declare. Characterising 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 mobilised to meet those objectives. Social audit involves more than just examining internal records and includes the experience of the people the organisation or service is intended to serve. In addition, social audit strengthens 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 organisations and among service providers. Defining the social audit in government settings, Social Audit Manual of the Ministry of Rural Development (MoRD), Government of India(2015) has observed that social audit is an audit jointly conducted by the people. Further it says that social audit can be described as verification of the implementation of programmes/schemes and its results by the community. The Manual clarifies that the social audit process goes beyond accounting for money that has been spent to examine whether the money was spent properly and has made a difference to people's lives.

A circular from the MGNREGA Division of the MoRD(2016) has suggested following minimum principles for social audit: (i) Access to Information (Jaankari) (ii) Participation of citizens in the process of decision making (Bhagidari) (iii) Protection of citizens (Suraksha) (iv) Citizen's Right to be Heard (Sunwai) (v) Collective Platform (Janta Ka Manch) and (vi) Report Dissemination (Prasar).

2.3 Social Audit of FFC Grants

As per Ministry of Finance, Government of India (2015) Guidelines, Comptroller and Auditor General (C&AG) may conduct audit of expenditure in selected Panchayats. FFC has taken a trust-based approach and central to that understanding is that the local bodies will discharge their statutory functions with all due care. Publishing of service level data and audit of accounts will provide the necessary transparency and accountability in utilisation of FFC grants. However, FFC has recommended that stern action should be ensured in case of irregularities and third-party audit mechanism may be put in place by March, 2017. The Ministry Finance, Government of India (2015) has advised all States to constitute a High-Level Monitoring Committee (HLMC) headed by the Chief Secretary and including the Finance Secretary and other concerned departmental Secretaries. The mode and form of each of these accountability measures need to be spelt out clearly. Also, there should be a grievance redressal system available to citizens and GPs.

The Ministry of Panchayati Raj (2015) in its Model Guidelines for Decentralised Planning at Gram Panchayats (GPDP) has suggested following accountability systems to be put in place for utilisation of FFC grants:

Accountability Systems Suggested by MoPR's GPDP Model Guidelines 2015	
1	Widespread disclosure of the resource envelope at the GP level
2	Pro-active disclosure of the product of PRA exercises, situation analysis and visioning, norms adopted for prioritisation, criteria followed for identification of locations/beneficiaries
3	Disclosure of names of resource persons and members of different task forces and committees
4	Ensuring that key meetings of GP are held after wide publicity in the presence of as many citizens as possible
5	Publishing expenditure details of different stages in the planning process
6	Disclosure of the details of the approved plan and the expected outcomes
7	Wall paintings and information boards to be set up in vantage locations in GP
8	Citizen information boards at all worksites
9	Keeping 'works file' in GP office, having all records/documents
10	Oral reading of key information in the Gram Sabha, SHG meetings, MGNREGS work sites, etc.
11	Notice of Gram Sabha meetings to discuss plan preparation to be intimated to concerned MPs and MLAs of the constituency
12	Keeping of copies of all documents in Panchayat Bhawan and village libraries
13	Uploading of all above information on the websites.

Relevance of social audit in improving effectiveness of public spending has been highlighted by several studies. Duggal et. al (2014) argues that social audits have helped strengthen transparency in the functioning of the government and empowered citizens with information required for a meaningful citizen-government engagement. In the same line it has been felt that the social audit of FFC grants is also necessary. In fact in a meeting of State Secretaries held in May 2015, it was decided that a portion of FFC grants may be utilised for social audit among other things such as capability building, etc. Following the acceptance of the recommendations of the Joint Task Force on Social Audit, MoRD (2017) has listed action points for itself. Action point number 07 mandates that ‘the MoRD and MoPR in consultation with State governments will jointly work out a methodology for carrying out social audit of works undertaken by the GP using FFCG.’ Similarly, the Comptroller and Auditor General (CAG) has observed that “the accountability and transparency mechanism in local government have not been commensurate with the increasing responsibilities and flow of ever increasing funds. The mechanism of social audit can come quite handy in dealing with this difficult situation.” The CAG has also observed that evidence and report generated by social audit can be used to highlight various issues and recommend suitable corrections at State and national level.

The MoPR in its letter to States dated 20th June, 2016 said that to bring in ‘transparency and accountability’ on the part of Gram Panchayats utilising public funds, it is necessary that receipts of all funds available and expenditure incurred by Gram Panchayats is made public and that Ministry of Finance has issued detailed guidelines for the release of basic and performance grants to GPs and its utilisation. Under para 3 of the guidelines, up-to 10 per cent of the allocation to GPs is allowed for meeting the technical and administrative support. The MoPR (2015) constituted a ‘Committee on Technical and Administrative Support’. The Committee prepared a list of activities which can and which cannot be undertaken utilising these funds. After approval of the coordination committee, the MoPR(2015) issued an advisory recognising cost of social audit as one of the 15 permissible activities that GPs can undertake using FFC grants towards Operations & Maintenance (O&M) and capital expenditure. Although the Government of India has permitted social audit as permissible O&M activities, there is no advisory to States to get social audit of FFC grants conducted. Instead the Government of India has conducted a concurrent evaluation of the utilisation of FFC grants through a Common Review Mission consisting of academicians and civil society experts. However, social audit of FFC may be the most appropriate third-party audit recommended by FFC. Social Audit of FFC will not only enforce accountability and redress grievances in the utilisation of this grant but will also identify challenges to be addressed at the operational and policy levels. In addition, it is an excellent tool for information, education and communication (IEC) and strengthens Gram Sabha.

In above context, Government of Jharkhand took decision to get social audit of FFC grants conducted in 1,500 GPs through the Social Audit Unit set up for MGNREGA out to total 4,398 GPs. Social audit in 1,500 GPs have already been conducted till 31st March, 2018.

2.4 Gram Panchayats in Jharkhand

GPs are democratically elected local governments and have an important role in shaping local socio-economic development and addressing the diverse social needs of the rural community. There are approximately 2.49 lakh GPs in the country.

The GP consists of elected members- GP President, (called by different names Sarpanch/ Mukhia/Pradhan/Chairperson), Ward Members (Panch) and GP officials such as Secretary, Accountant, etc. The GP is accountable to the Gram Sabha. All the Elected Representatives (ERs) of the GP together form the Panchayat Committee which is collectively responsible for taking decisions. The GP President is the chairperson of the Panchayat Committee.

All the ERs of the GP, with the help of GP functionaries, collectively deal with various aspects of local development such as public health, livelihood generation, education, provision of drinking water and sanitation, etc. To ensure adequate attention to this range of subjects dealt by the GP, State Panchayati Raj Acts and Rules provide for the formation of Standing Committees on different subjects.

Provision, operation and maintenance of civic services have been the key functions of local governments. Effective delivery of civic services improves the quality of life of villagers through ensured safe drinking water, sanitation, health care, roads and streetlight, etc. The GP as a local government also has to carry out regulatory functions. In addition, GPs also carry out general functions such as mobilising villagers to participate in the Gram Sabha for planning, monitoring and fighting social evils. Development functions of GP are important for improving living standard of villagers and ensuring development of infrastructure. Beyond the above functions, the GP may take initiatives based on local needs.

Jharkhand has rural population of approximately 2.5 crore which is 75.9 per cent of the total population. Schedule Tribes (STs) are 26.2 per cent and Scheduled Castes (SCs) are 11.8 per cent. There are 4,398 GPs, 263 Panchayat Samitis (intermediate panchayats) and 24 Zila Parishads (district panchayats). There are total 54,807 elected representatives at GP level. 27,664 of these elected representatives are women. Last panchayat elections were held in the year 2015. There are approximately 2,700 GP Secretary or equivalent functionary. 659 GPs do not have their own office building, 491 GPs are without computer and 2,938 GPs are without internet facilities.

The Jharkhand Panchayat Raj Act, 2001 was notified on 10th May, 2001. First panchayat elections were held in 2010. Village level Panchayat in Jharkhand is called Gram Panchayat. President of the GP and Members are directly elected. President is called ‘Mukhia’. In addition to Mukhia, there is an ‘Up-Mukhia’ too. Up-Mukhia is elected by Members of GP from among themselves by majority vote in its first meeting. ‘Secretary’ is the executive officer of the GP and assists Mukhia and Members. In Fifth Schedule areas, every village in the GP has a Gram Sabha while in case of non-scheduled areas, there is one Gram Sabha in the GP. In non-Scheduled areas, Gram Sabha is presided by the Mukhia and his/her absence by the Up-Mukhia, whereas in case of Fifth Schedule areas Gram Sabha is presided by a person from Scheduled Tribe who is neither Mukhia nor Up-Mukhia and is recognised as ‘Gram Pradhan’ (traditional head) as per prevalent custom such as Manjhi, Munda, Pahan and Mahto, etc., or by the a person selected by general consensus by members present in the meeting. The quorum for a meeting shall be 1/10th of the total members of the Gram Sabha, out of which at least 1/3rd shall be women. Among other functions, Gram Sabha deliberates on audit report and annual accounts of the GP; and determination and confirmation of appropriate utilisation of funds for the schemes, programmes and projects by the GP.

As per Jharkhand Panchayat Raj Act, 2001, GPs shall perform following general functions:

Functions of GPs as per JPRA, 2001	
1	Preparation of annual plans for development of the Panchayat area
2	Preparation of annual budget
3	Organising voluntary labour and voluntary contribution for community works
4	Removal of encroachments on public properties
5	Undertaking relief work during natural calamities
6	Maintenance of essential statistics of village

In addition, GPs are responsible to perform various functions related to following subjects in consonance with the Eleventh Schedule of the Constitution of India:

List of Subjects whose related function GPs in Jharkhand are responsible to perform	
1	Agriculture, including Agriculture Extension
2	Land development, land reform and land conservation
3	Minor irrigation, water management and water coverage
4	Animal husbandry, dairy and poultry
5	Fisheries
6	Social and farm forestry
7	Minor forest produce
8	Khadi, Village and cottage industries
9	Rural Housing
10	Drinking water facilities

11	Roads, Buildings, Bridges, Culverts, Water ways and other means of communication
12	Rural Electrification
13	Non - conventional energy source
14	Poverty alleviation programme
15	Education, including primary and secondary schools
16	Adult and non - formal education
17	Technical training and professional education
18	Sports and cultural activities
19	Establishment and maintenance of libraries and reading rooms
20	Markets and fairs
21	Medical facilities and sanitation
22	Welfare of weaker sections and in particular the Scheduled Castes and Scheduled Tribes
23	Health and family welfare
24	Social welfare and social security including women welfare
25	Maintenance and preservation of community assets
26	Public distribution system
27	Management of child development programme
28	Enhancing cooperative activities
29	Encouraging the common people towards saving and promoting collective saving system
30	Organising self- help groups and activating villagers towards a self-dependant village
31	Maintenance of records of birth, death and, marriage etc., and arousing awareness in people to register birth and death
32	Some other functions.

In Jharkhand GPs have following standing committees: (a) General Administration Committee (b) Development Committee (c) Committee for Women, Children and Social Welfare (d) Committee for Health Education and Environment (e) Gram Raksha Samiti (Committee of Village Security) (f) Government Estate Committee and (g) Infrastructure Committee.

GP, in the Fifth Schedule areas, subject to the general control and instruction of the Gram Sabha, have the following powers: i) To manage the village market, fairs including cattle fair known by any name ii) To have control over the sources and expenditure of the local schemes including the tribal sub scheme and iii) To exercise such other powers and discharge such functions as the State government may confer or entrust it under any law in force for the time being. Gram Sabha in Fifth Schedule areas can form upto 08 Committees for carrying out above functions and powers.

About the Study

Rationale and Objectives

Jharkhand is the only State to have conducted social audit of FFC grants so far. On the basis of experience of pilot social audit of the FFC in Jharkhand, a draft guideline for the conduct of social audit of FFC was prepared by National Institute of Rural Development and Panchayati Raj (NIRDPR). However, Government of India (GoI) is yet to approve and notify the guidelines.

Purpose of the study is to document the processes, identify challenges, and suggest operational improvements and policy recommendations with regard to social audit of FFC grants. It will also examine the option of considering social audit as third-party audit recommended by the FFC in its report. For other States who might be thinking of introducing social audit of FFC in their States, this case study will be useful in making preparations.

Key objectives of the study are to:

- Document structure and process of social audit of FFC grants in Jharkhand
- Identify achievements and challenges of the social audit
- Suggest operational improvements for Social Audit Unit and to State government
- Recommend policy changes at national and State level.

The study has attempted to explore following aspects of social audit of FFC grants in Jharkhand:

1. Enabling or hindering legal/ Policy framework in Jharkhand for social Audit of FFC grant utilisation
2. Assessing the cost of the social audit of FFC grants
3. Efficacy of current structure of SAU under MGNREGA for social audit of FFC
4. Process of social audit including selection of social audit facilitators; role of SAU, Department of PR, GP and GS; status of record maintenance/MIS and suggestions for improvements in social audit.
5. Achievements of social audit exercise in terms of bringing planning, implementation and monitoring related issues to the fore and in addressing those issues, increasing people's participation, increasing social accountability and in redressing grievances, etc.
6. Challenges in social audit in terms of inadequacy in preparedness of SAU, lack of people's participation, resistance by authority, inadequate follow up action leading to frustration, etc.
7. Feasibility of scaling up the process of social audit to other States.

Methodology

3.2.1 Data Collection

Following is an overview of Gram Panchayats in Jharkhand:

Total Population (as per 2011 Census)	Approx. 3.3 crore
Total Rural Population (as per 2011 Census)	Approx. 2.5 crore
Total Number of GPs	4,398
Total Number of GPs in Fifth Schedule Areas	2,074
Total Number of GPs in Non- Scheduled Areas	2,324
Total Number of GPs in which Social Audit of FFC conducted	1,500

Present study is based on quantitative as well as qualitative data collected from primary and secondary sources. To collect data/information from secondary sources, review of existing literature/secondary sources on social audit of FFC in Jharkhand such as guidelines, formats, executive instructions, etc., were undertaken. In addition, data from the records of GPs, social audit resource persons and district administration were obtained. For primary data interview of key Stakeholders: State Resource Persons (SRPs), District Resource Persons (DRPs), Block Resource Persons (BRPs) and Village Resource Persons (VRPs) of Social Audit Unit; Officials of Panchayati Raj Department and district administration; Mukhia and Secretaries of GPs; individual households with the help of interview schedule were conducted. In addition, Focused Group Discussions (FGDs) with the community members were conducted with the help of a list of identified questions. During the field visits to sample GPs work-sites were also visited. To study the process of social audit, ongoing social audit exercise was observed in one GP.

3.2.2 Sampling

Since the objectives of the case study are to document process, achievements, challenges and also immediate impact, 05 districts (01 each from each of the five Divisions of Jharkhand, namely North Chotanagpur, South Chotanagpur, Santhal Pargana, Kolhan and Palamu) were selected randomly. From these selected districts, 01 GP per district was selected on simple random basis out of the GPs where social audit had already been conducted before field visits. In addition, one GP where social audit was ongoing was selected based on the list provided by the Social Audit Unit of the State for observing the process. List of sample GPs is given below:

Table 1: Division Wise- List of Sample Districts, Blocks and GPs

S. No.	Division	District	Block	GP	Social Audit Period
1	North Chotanagpur	Hazaribagh	Vishnugarh	Govindpur	18-Jun-17 To 24-Jun-17
2	South Chotanagpur	Lohardagga	Senha	Bhargon	04-Jul-17 To 10-Jul-17
3	Palamu	Latehar	Barwadih	Ketchki	26-Jun-17 To 02-Jul-17
4	Santhal Pargana	Jamtara	Fatehpur	Palajori	17-Feb-18 To 23-Feb-18
5	Kolhan	Saraikela-Kharsawan	Saraikela	Sini	06-Nov-17 To 12-Nov-17
6	South Chotanagpur	Ranchi	Bedo	Murto	17-Feb-18 To 23-Feb-18 (Ongoing Social Audit)

Of the sample 05 GPs, 04 GPs fall under Fifth Schedule areas where the Provisions of Panchayats (Extension to the Scheduled Areas) Act, 1996 (PESA) is applicable and 01 GP in the Hazaribagh district is a non-scheduled area. Of the 05 sample GPs, social audit in 03 GPs was conducted more than six months before, in 01 GP it was conducted approximately three months before and in 01 GPs social audit was conducted just before the field visit for data collection. Out of 05 sample GPs, 03 GPs are headed by women Mukhias (GP President) and 02 GPs are headed by men Mukhias. Except one GP in the non-scheduled area, all other GPs were headed by a Scheduled Tribe (ST) Mukhia.

In all these 05 GPs FGDs were conducted with residents of villages. Average participation in the FGD was around 25 persons. Approximately 10 household interview schedules were administered in each of these 05 GPs. A total of 53 households were interviewed. Participants of FGD and respondents of household schedules were selected on randomly. From total 53 household respondents, 08 were women and rest 45 were men. Most of these respondents are employed in agriculture and allied activities while 03 of them are retired government servants. Among sample households, 35 households belong to ST, 12 OBC, 02 SC and 04 General caste categories.

Interview schedules have been administered to 19 BRPs (universe 84) and 29 VRPs (universe 168). In addition, detailed interactions with 05 BRPs, 04 DRPs and 01 State Resource Persons of Social Audit Unit were also held. Study team also attended annual retreat of DRPs and interacted with State Coordinator, SRPs and DRPs on various aspects of social audit of FFC grants in the State.

3.2.3 Period of Data Collection

Primary and secondary data from the sample GPs, Social Audit Unit and Department of Panchayati Raj, Government of Jharkhand has been collected during the period from 19th February, 2018 to 27th February, 2018. Field visit has been conducted as per following travel schedule:

Table 2: Schedule of Field Visit

Date	Place of Visit	Detail of Activities Conducted
19 th February, 2018	Ranchi	Meeting with SIRD, CTI, Social Audit Unit and DoPR Officials. Collection of data and documents from SAU and DoPR.
20 th February, 2018	Hazaribagh	Field visit to Govindpur GP in Vishnugarh Block.
21 th February, 2018	Lohardagga	Field visit to a Bhargon GP in Senha Block.

21 th February, 2018	Lohardagga	Field visit to a Bhargon GP in Senha Block.
22 th February, 2018	Latehar	Field visit to a Ketchki GP in Barwadih Block.
23 th February, 2018	Ranchi	Observed ongoing social audit in Murto GP of Bedo Block
24 th February, 2018	Jamtara	Field visit to Palajori GP in Fatehpur Block.
26 th February, 2018	Saraikela- Kharsawan	Field visit to Sini GP in Saraikela Block.
26 th February, 2018	Khunti	Meeting with State Resource Persons and District Resource
27 th February, 2018	Ranchi	Debriefing meeting with DoPR officials

3.3 Limitations

Due to time and resource constraints, only 05 GPs from the universe of 1500 GPs have been taken as sample. However, sample has been taken from all the 05 Divisions of the State to make it more representative. Representation of women in total sample household respondents is low, i.e. 8 out of 53. However, in FGD representation of women was good. In Palajori GP of Jamtara, most residents speak Bengali and study team had to depend on accompanying SAU resource person for administering household schedule and FGD questions. In 03 of the total 05 sample GPs, social audit was conducted more than 06 months ago and respondents were finding it difficult to recall facts.

4. FFC and Social Audit in Jharkhand

4.1 Legal and Administrative Framework of FFC Grants

Share of FFC basic and performance grants (in Rs. crore) for GPs in Jharkhand for the period of five years (FY 2015-16 to FY 2019-20) are as follows:

Table 3: Year-wise FFC Grants (In Rs. Cr.) to Jharkhand

Type	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
Basic Grants	652.83	903.96	1,044.45	1,208.24	1,632.59	5,442.07
Performance Grants	118.57	134.18	152.38	199.53	604.67	1,209.33
Total	771.4	1,038.14	1,196.83	1,407.77	2,237.26	6,651.40

In case of Jharkhand, the basic grant is distributed to local bodies as per Government of India's guidelines of FFC with 90 per cent weight for population and 10 per cent weight for area.

4.2 Utilisation of FFC Grants

As on 18th February, 2018 following is the approximate status of receipt (in Rs. crore) and expenditure (in Rs. crore) of FFC grants in five districts selected for the study:

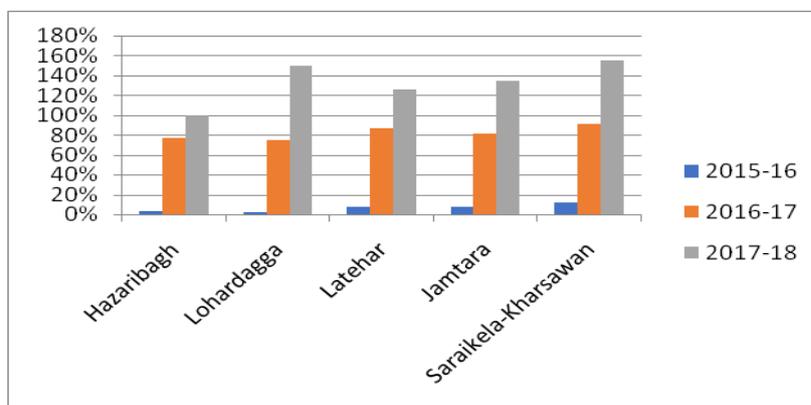
Table 4: Utilisation of Total FFC Grants in Selected Districts

S. No.	Name of the District	Total expenditure (FY 15-16 to FY 17-18)	Percentage Expenditure
1	Hazaribagh	72.82	60
2	Lohardagga	22.53	71
3	Latehar	41.92	72
4	Jamtara	39.00	72
5	Saraikela-Kharsawan	52.87	81
Total for Entire State		1,408.67	68

Table 5: Year-wise Utilisation of FFC Grants in Selected Districts

S. No.	Name of the District	Amount received	Expenditure	% Utilisation
FY 2015-16				
1	Hazaribagh	38.06	1.31	3%
2	Lohardagga	10	0.2	2%
3	Latehar	18.22	1.45	8%
4	Jamtara	17.1	1.43	8%
5	Saraikela-Kharsawan	21.15	2.44	12%
Total for Entire State		652.83	78.89	12%
FY 2016-17				
1	Hazaribagh	52.78	40.9	77%
2	Lohardagga	13.88	10.45	75%
3	Latehar	25.27	22.09	87%
4	Jamtara	23.71	19.23	81%
5	Saraikela-Kharsawan	28.03	25.38	91%
Total for Entire State		903.96	615.14	68%
FY 2017-18 (till Jan.2018)				
1	Hazaribagh	30.49	30.6	100%
2	Lohardagga	8.01	12.05	150%
3	Latehar	14.6	18.37	126%
4	Jamtara	13.7	18.33	134%
5	Saraikela-Kharsawan	16.19	25.04	155%
Total for Entire State		522.22	449.63	86%

Graphical representation for three year's comparative percentage utilisation of FFC in above districts can be seen in graph-1 below:

**Graph 1: Percentage Utilisation of FFC Grants in Selected Districts**

Percentage of utilisation of FFC grants received was quite low during FY 2015-16 as this was the first year of implementation of FFC grants. Utilisation picked up in the FY 2016-17 and in the year 2017-18 utilisation of grants received in the previous year's also occurred. In the first year in the selected five districts percentage utilisation was below the average for entire State where as in the next two financial years utilisation in these districts was higher than the State average. This significant increase in utilisation of FFC grants during 2017-18 may be attributed to increased awareness among elected representatives and functionaries with issuance of various advisories, monitoring by district and block administration, planning campaign under 'Yojana Banao Abhiyan' and social audit.

4.3 Structure and Functions of Social Audit Unit

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).

4.3.1 Structure of Social Audit Unit

The Social Audit Unit is governed by the Steering Committee chaired by the Principal Secretary, Department of Rural Development and with following members:

1. Principal Accountant General (Audit), O/o A/c General, Jharkhand – Member
2. Representative from Planning-cum-Finance – Member
3. Commissioner MGNREGA, Department of RD – Member
4. CEO, JSLPS, Ranchi – Convener
5. Ramesh Sharan, Professor, VC, Vinoba Bhave University – Nominated Member
6. Shri James Herenj, Convener, MGNREGA Watch, Jharkhand – Nominated Member
7. Shri Gurjeet Singh, State Coordinator, SAU, Jharkhand – Nominated Member

Under the overall supervision of the Steering Committee, the State Coordinator of SAU is the executive head of the SAU. State Coordinator is supported by Consultant, Social Audit Specialist and Social Development Specialist, a cadre of District Resource Persons (DRP), Block Resource Persons (BRP) and Village Resource Persons (VRPs).

DRPs are working with SAU as a full-time employee on an annual contract basis. They are selected as per standard selection procedure prescribed by the MoRD, Government of India. Online Applications are invited. Selection is done on the basis of a written exam and interview by a panel including Additional Chief Secretary, MGNREGA Commissioner, and a representative of MoRD, GoI. BRPs are emplaned by the State. BRPs undergo through field immersion programme, written

exam and interview to get selected for BRPs. VRPs are selected through immersion programme conducted by SAU.

4.3.2 Role of SAU

Social Audit Unit carries out following major functions:

1. Builds capacities of Gram Sabhas' for conducting social audit
2. Identifies, trains and deploys resource persons at the village, block, district and State level, 'drawing from primary stakeholders and CSOs'
3. Prepares formats, material, guidelines and manuals
4. Creates awareness amongst workers
5. Facilitates verification of records 'with primary stakeholders and worksites'
6. Facilitates smooth conduct of 'social audit Gram Sabhas'
7. Hosts Social Audit Reports and Action Taken Reports (ATRs)
8. Engages quality monitors to facilitate evaluation of asset quality during the social audit
9. Conducts inspection and supervision of works through quality control teams
10. Ensures that the wages are paid for the completion of the works.

4.3.3 Role of State Resource Persons (SRPs)

SRPs carry out following functions:

1. Assists Sate Coordinator, SAU to prepare annual plan of social audit
2. Guides DRPs to plan the social audit and form social audit teams
3. Monitors Social Audit
4. Coordinates with District and State officials for District and State level hearing
5. Provides guidance on technical aspects of social audit and scheme
6. Organises training programmes as per requirement
7. Provides necessary support to social audit teams by issuing required letters.

4.3.4 Role of District Resource Persons (DRPs)

DRPs carry out following functions:

1. Plans and conducts the social audit in their assigned districts
2. Coordinates with District, Block administration and GPs for smooth conduct of social audit
3. Organises training programmes, orientation of jury members as per requirement
4. Monitors social audit process at field level
5. Organises and attends Public Hearings at GP, Block and District levels
6. Reports to the State Officer.

4.3.5 Role of Block Resource Persons (BRPs)

BRPs carry out following functions:

1. Leads the team to conduct the social audit at GP level
2. Conducts door to door verification
3. Conducts worksite verification
4. Conducts Focus Group Discussions (FGDs) to create awareness amongst beneficiaries and villagers
5. Guides VRPs to facilitate social audit
6. Organises and facilitates social audit Gram Sabha
7. Collects the proper evidences and prepares social audit reports
8. Organises and facilitates social audit public hearing at GP and Block levels.

4.3.6 Role of Village Resource Persons (VRPs)

VRPs carry out following functions:

1. Assists BRP in conducting social audit
2. Conducts door to door verification
3. Conducts worksite verification
4. Assists BRP to prepare social audit report
5. Assists BRP to facilitate social audit Gram Sabha
6. Assists BRP to facilitate public hearing at GP level.

4.4 Legal and Administrative Framework for Social Audit of FFC Grants

Government of Jharkhand issued a Government Order (GO) no. 297 dated 23rd December, 2016 with detailed guidelines for execution and monitoring of works taken up using FFC grants. While this GO does not mention social audit, it provides guidelines for the inspection. It, inter-alia, stipulates supervision of schemes taken up using FFC grants as follows:

S. No.	Official	Minimum Percentage of Schemes to be Supervised/inspected
1	Deputy Commissioner (DC)	1
2	Deputy Development Commissioner (DDC)	3
3	Deputy Director	5
4	District Panchayati Raj Officer (DPRO)	10
5	CEO of Zila Parishad	20
6	Assistant Director	25

7	Block Development Officer/Block Panchayati Raj Officer (BPRO)/Block Panchayat Supervisor (BPS)	100
8	Panchayat Sevak (GP Secretary)	100
9	District Engineer Zila Parishad and equivalent Executive Engineer	50
10	Junior Engineers	100

Subsequently, the Directorate of Panchayati Raj, Department of Rural Development and Panchayati Raj, Government of Jharkhand issued GO no. 137 dated 15th May, 2017 to all the districts with detailed guidelines for conduct of social audit of FFC grants in the year 2017-18. The guidelines, inter-alia, provided following directions:

- In the financial year 2017-18, social audit of FFC grants will be conducted in 1500 Gram Panchayats. Social Audit Unit (SAU) set up under the Jharkhand State Livelihoods Promotion Society (JSLPS) will facilitate the process. Making social audit happen in the district will be the responsibility of District Panchayati Raj Officer (DPRO) under the guidance of Deputy Commissioner (DC)
- SAU will organise workshops in all the districts to orient all stakeholders including Mukhia and Panchayat Sevak and to convey the social audit calendar
- SAU will select and train resource persons for facilitating social audit
- Implementing agency will fully cooperate with SAU and will not interfere in the process of social audit
- DPRO will provide all necessary information and documents to social audit team through Block Panchayati Raj Officer (BPRO) and Block Panchayat Supervisor (BPS)
- GP Secretary will be available in the GP during period of social audit and fully cooperate. However, they will not influence or obstruct the process of social audit
- With the help of Superintendent of Police and local Police Station, the district administration will take necessary steps to maintain law and order and provide protection to the social audit team during the social audit

Department of Rural Development and Panchayati Raj, Government of Jharkhand issued a circular on 17th July, 2017 to all districts with a direction to get the cost of social audit of FFC grants paid to the SAU by GPs from their 10 per cent O&M fund. On the basis of proposal received from SAU, total cost of social audit of one GP was also standardised as Rs.12,997. However, on report of the SAU of non-payment of the cost of social audit by GPs, the Department issued another circular on 12th February, 2018 to Deputy Commissioners (DCs) and Deputy Development Commissioners (DDCs) of all districts to look into the matter and ensure timely payment to SAUs. In fact, till the

issue of this circular, Rs. 12,841,036 from 988 GPs was pending to be paid to SAU.

For conduct of social audit, availability of necessary information is a prerequisite. Department of Rural Development and Panchayati Raj issued a circular on 12th September, 2017 to all DPROs directing them to provide the list of works/schemes and purchased materials using FFC grant to SAU with a copy to the Department. The circular suggested following format for providing such information:

Details on Schemes/Works and Materials

Gram Panchayat:

Block:

District:

A. Scheme/Works-related

S. No.	Name of the Scheme/Work	Sanctioned Amount	Total Expenditure	Total Expenditure in FY 2016-17
Total				

B. Material-related

S. No.	Name of the Material	Sanctioned Amount	Total Expenditure	Total Expenditure in
Total				

Timely action on findings of social audit is necessary for the credibility of the social audit process and the institution facilitating the same. The Department of Rural Development and Panchayati Raj issued a circular to Deputy Development Commissioners (DDCs) and DPROs of all districts on preparing action taken report (ATR) on 12th February, 2018. The circular says that actions taken on the decisions of block level public hearing will be reviewed in the district level hearing held once in a year after completion of social audit of entire district and the Department directed DDCs and DPROs to prepare ATRs for the same.

5. Findings from the Field

5.1 Process of Social Audit

As shared by the Social Audit Unit and also observed by the study team, entire process of social audit of FFC grants in Jharkhand may be divided into two phases: (i) Preparatory phase and (ii) Field implementation phase.

5.1.1 Preparatory Phase

Preparatory phase consists of following activities:

- (i) **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 Department of Panchayati Raj, 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 is 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 four-day training as designed by MoRD, NIRDPR and TISS. The four-day 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 of FFC. In these workshops Mukhia (GP Chairperson) and Panchayat Sevak (GP Secretary) of selected GPs are invited to participate. Social audit covers following aspects of FFC grant utilisation: (a) Planning and prioritisation process for works (b) Administrative and financial processes (c) Participation and facilitation of Gram Sabhas (d) Meetings of various committees and their roles (e) Official records and stock maintenance (f) Quality and utility of works executed and (g) Convergence with other Programmers. All necessary information and documents such as monthly progress report, availability of fund and material, etc., are provided to social audit team by District Panchayati Raj Officer (DPRO), Block Development Officer (BDO)/ Block Panchayat Supervisor (BPS).

(iv) Zero-Day Meeting/Formation of Team: SAU conducts zero-day meeting at district level before starting social audit at Gram Panchayat 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. Social audit team for FFC consists of one BRP and two VRPs for one GP.

Field Implementation Phase

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

(i) Entry Point Meeting at GP: Resource persons deployed by SAU conduct the entry point meeting with officials at District, Block and Gram Panchayat level. At GP level the social audit team meets the key persons of Gram Panchayat which includes Mukhiya (GP President), Secretary, Rojgar Sewak, Lady Supervisor, Anganwadi Worker, women SHG Members, 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 about the process of social audit and ensure their support. In this meeting, most convenient place of Gram Sabha for social audit is also identified. Expenses on publicity are borne by the Social Audit Unit.

(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 community.

A. **Verification of Records:** The Block and GP office provides 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 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.

B. **Verification of Works:** The social audit team conducts 100 percent 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. Social audit team reaches out to all revenue villages and habitations of the GP and interacts with labourers and beneficiaries to understand the functioning of and services provided by GP and works executed by them.

- C. **Verification of Benefits/Wages:** The social audit team conducts verification of benefits to community/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. Whether FFC works are providing benefits to the community is also assessed.

(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 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 six 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, and 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 before the 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 FFC and importance of social audit. Wherever, there is no village monitoring committee, a standing committee with that name is constituted with the approval of Gram Sabha. In this committee at least, half of the members are women and representation of all habitations are ensured. Social Audit Unit is

communicated about constitution of this committee. As per the Jharkhand Panchayati Raj Act, every GP has to constitute seven Standing Committees in each revenue village for effective administration and need based planning for villages. 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.

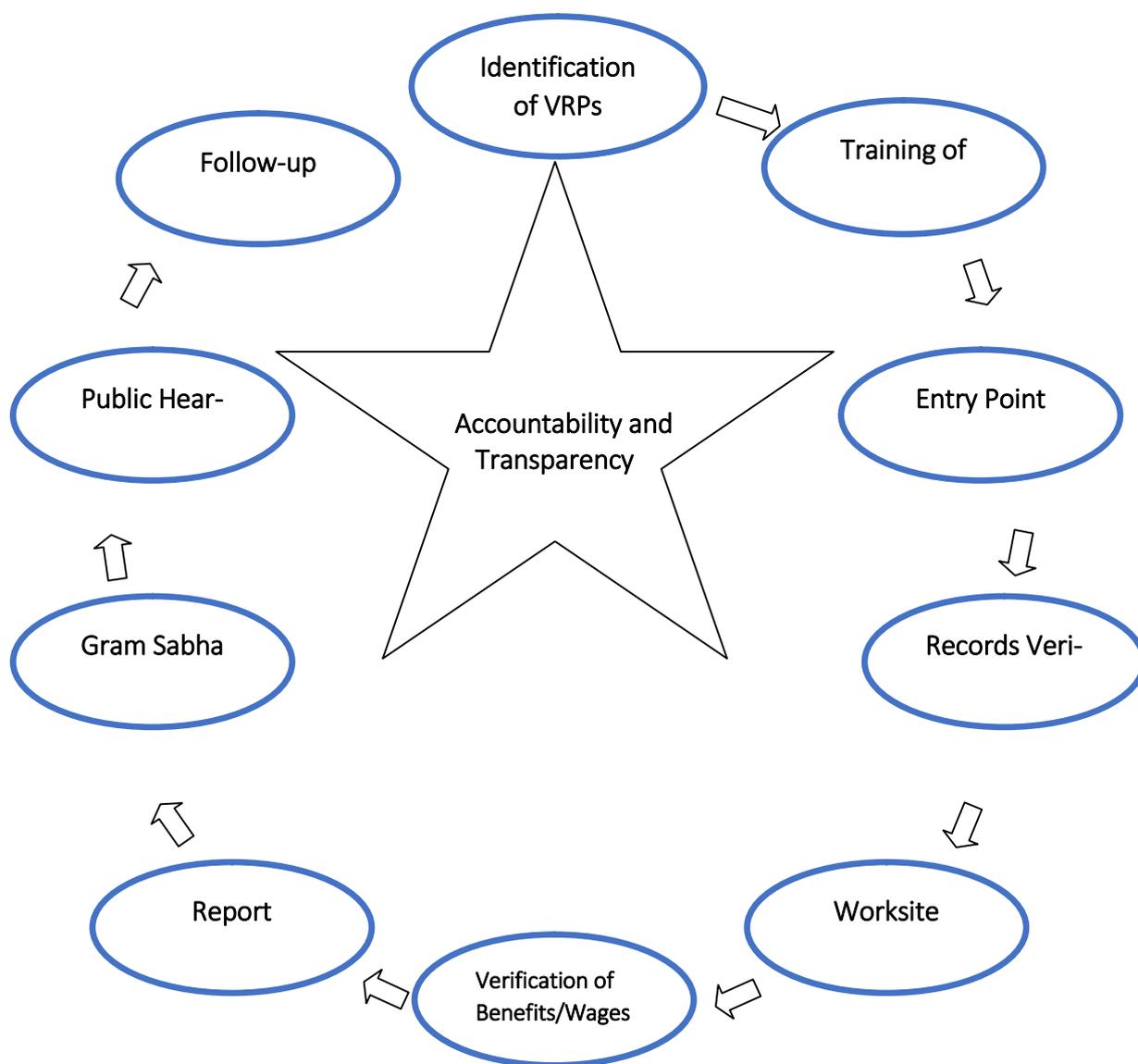
(v) GP level Public Hearing

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 in the village where the GP headquarter is located. Participation of GP elected representatives, GP functionaries, women's SHG representatives, women & marginalised groups and block level officials are ensured. Officials of all implementing agencies and line departments through whom projects under FFC grants 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. Such a public hearing of FFC grants is conducted after public hearing of MGNREGA social audit is over. For public hearing of FFC grants, a separate jury is constituted. Members of this jury include Member of Panchayat Samiti (intermediate panchayat) concerned, woman representative of SHG federation, a reputed social activist in case of non-scheduled areas/a Gram Pradhan from GP area who has not been associated with implementation of FFC grants nominated with consensus in case of scheduled areas and the Mukhia (Chairperson) candidate who got the second highest vote in last Panchayat election. All these members of jury must not be associated with implementation of works carried out using FFC grants. To chair the public hearing at GP level, District Programme Coordinator of MGNREGA deputes a block level officer who is neither associated with MGNREGA nor with FFC. Every jury member is provided copy of report of social audit conducted in the GP. Resource persons orient jury members on social audit and FFC. Block Resource Person from the Social Audit Unit conducts the meeting. Once the jury is constituted, resource persons (DRP or BRP) makes people aware of basic information of Panchayati Raj Rules, FFC grants 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 to a decision taken by Gram Sabha 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, and 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 Gram

Sabha 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

After public hearings in all GPs in a block is completed, a block level public hearing is organised within fifteen days in which review of action taken on the decisions of Gram Sabha and GP level hearings is done. FFC functionaries of all GPs of the block, BDO, DPRO, 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 or nominee attend the block level public hearing. Block level public hearing is coordinated by District Programme Coordinator or his/her nominee and a panel with following members is constituted for hearing: (i) 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. DPRO participates as observer. Arrangements such as hall, mike, banner, copies of the report, and 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 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 district level hearing is organised in which action taken on decisions made in block level hearings are reviewed.



Graph 2: Flow Diagram of Social Audit Process

5.2 Cost of Social Audit

As per the decision of its Governing Board, the SAU submitted a financial proposal to the Department of Panchayati Raj which was accepted by the Department and later communicated to the districts for ensuring payments to the SAU by GPs. Cost of social audit for 1,477 GPs was proposed as follows:

Table 6: Budget of Social Audit of FFC Grants

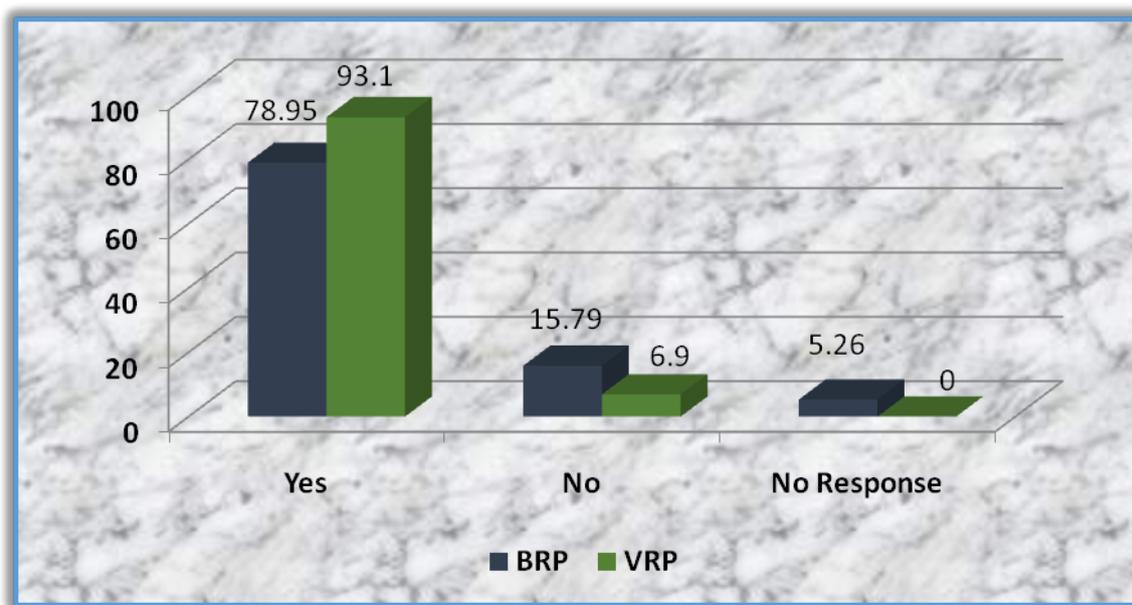
S. No.	Particulars	No. of Days	Unit Cost	Amount (for 1477 GPs) In
1	Honorarium and Food Charges to	7	Rs.600x7daysx1BRP	62,03,400
2	Honorarium and Food Charges to	7	Rs.500x7daysx2VRPs	1,03,39,000
3	Local Travelling cost of BRP to		Rs200x1BRP	2,95,400
4	Local Travelling cost of VRP to		Rs.1500x2VRPs	4,43,100
5	BRP honorarium for18 days dur-		Rs.600x18daysx84 BRPs	9,07,200
6	VRP honorarium for 12 days dur-		Rs.500x12daysx168	10,08,000
Social Audit Cost per GP				Rs.12,997

Unit cost of social audit per GP is Rs. 12,997. However, the SAU feels that conducting social audit along with MGNREGA has made it possible to keep the cost low. If conducted separately cost may be in the range of Rs. 15 to 20 thousand per GP. This cost is borne by GP from administrative component of FFC grants. Immediately after the social audit is over, the SAU represented by DRP/BRP collects a cheque from the GP. However, it is observed that GPs do not give the cheque in time and SAU have to contact GP multiple times for the same.

DRPs are given an honorarium of Rs. 22,000 per month, BRP gets an honorarium of Rs. 650 per day and VRPs gets an honorarium of Rs.500 per day during the social audit.

5.3 Time Taken to Conduct Social Audit

Social audit of three GPs is conducted in one round utilising total 25 days of BRPs and 23 days of VRPs. Preparatory activities take two days. Total seven days are spent to conduct GP level social audit activities in one GP level. GP level public hearing is held on the seventh day. Post social audit, it takes 15 days for block level hearing after completion of social audit of all GPs in that block and 2-3 months for District Level Hearing. As seen in the Graph-3 below, 79 per cent BRPs and 93 per cent of VRPs of social audit resource persons feel that time given for conduct of social audit is sufficient.



Graph 3: Resource Persons Perception on Adequacy of Time for Social Audit

5.4 Key Deviations Found in Social Audit

As per FFC guidelines issued by the Ministry of Finance, Government of India, it is mandatory for State Governments to release funds to GPs within 15 days from the date of receipt, FFC grants were released to GPs even before the detailed operational guidelines were issued by the State Government and capacity building of elected representatives and functionaries on utilisation of these grants done. Hence, in the initial phase of implementation of FFC grants in the State, lot of deviations took place.

5.4.1 General Deviations

In the interaction with officials of Department of Panchayati Raj, social audit resource persons, village community and also observation of concurrent social audit in Murto GP in Bedo Block of Ranchi district, following types of common deviations were found in the implementation of FFC grants:

i. Absence of Records/Documents

In some GPs physical register with list of all purchased items are not available. Items such as chairs, tables, almirahs have been purchased in most of the GPs using FFC grants. But in many GPs it is found that they are not numbered and recorded in the physical register of the GP. In many GPs, bills, vouchers related to expenditure incurred are not found in the registers.

ii. Irregularity in Purchases such as Inflated Estimates/ Bills

It has also been observed that price paid for items purchased is much higher than the prevalent market rates. For example in one such case, supplier of executive tables has not only been paid transportation charges but also assembling charges which are almost equal to the cost of table itself. In most of the GPs, Kraya Samiti (Purchase Committee) has not been constituted which is mandatory for purchase under FFC grants.

Water tankers have been purchased by many GPs. These are leased out to households for their use during wedding or any other occasion. However, rate for leasing them out has not been fixed. Amounts collected are arbitrary and no records are maintained of the income. This way not only the FFC grants is being misutilised but a major opportunity for generating own source revenue is missed.

Payments made to contractor for works such as deep boring, etc., are much higher than the market rate. During initial few months, many GPs have purchased solar street lights at a rate much higher than the Jharkhand Renewable Energy Development Agency (JAREDA) rate.

iii. Underpayment of Wages

Labourers working at works taken up under FFC have been paid less than the prescribed daily wage rate. Under FFC daily wage rate of Rs. 221 is prescribed whereas implementing agency has paid 200 or 150 in several GPs. However, this has happened mainly because lack of knowledge of the prescribed norms under FFC.

iv. Incomplete Works

Works which have been shown as closed and payments have been made are still incomplete. In some cases, works less than the sanctioned length/width has been done and shown as having been done as per sanctioned estimates.

v. Duplication of Works

PCC road which have been constructed under FFC grants have also been shown under MGNREGA. Similarly, drainage facilities created under MGNREGA and Thirteenth Finance Commission (TFC) grants in the past have been shown as to have been done under FFC.

vi. Unnecessary Works

Works which are not necessary have been undertaken. For example, to supply water to GP building a deep boring has been constructed in one GP visited by the study team while there is already a mini water tank with boring only about 25 meters away from the office building.

For beautification of GP office building, many GPs have purchased expensive chairs, tables, carpets, and curtains, etc. The amount spent on expensive items for beautification of GPs could very well have been used for provisioning of civic services recommended by FFC.

Many repair and maintenance works such as repair of GP building, repair of hand pumps, repair of borings and cleaning of drainage, etc., have been undertaken which were not required at all. Some of such works have been recorded as to have been done and payments made whereas in reality the works were not done. In case of repair and maintenance works it is very difficult to verify the facts and GPs have used this loophole in a big way. For example, during GP level public hearing at Murto GP in Bedo block of Ranchi district attended by research study team, it was found that GP had spent approximately Rs.6,00,000 in repairing GP official building whereas the earlier contractor who had done repair works of the same building few months back claimed in the public hearing that works worth only Rs. 50,000 were left to be done. In the same GP, furniture worth Rs. 3,00,000 has been purchased for GP office building but store register is not properly maintained.

vi. Lack of Wall Writing and Information Boards

Unlike MGNREGA, wall writings of fund received and spent and works executed under FFC grants is not there in most of GP office building. Similarly, at majority of worksite, information boards have not been found.

5.4.2 Specific Deviations in Sample GPs

In the sample five GPs namely Govindpur, Bhargon, Ketchki, Palajori and Sini following key deviations were found during the social audit exercise:

Table 7: Specific Deviations Found During Social Audit in Sample GPs

(i) Govindpur GP, Hazaribagh district		
S. No.	Deviations found	Decision of the Jury in GP level hearing
1	Sanctioned length of PCC road was 368 ft. whereas actual construction was 331 ft. which is 37 ft. less than the sanctioned	37 ft. road be constructed within 7 days
2	In the muster roll for PCC road construction work daily wage paid was entered as Rs. 221.61 whereas only Rs.120 was actually paid as daily wage. Total Rs.24600 less was paid to	Payments be made within seven days and evidence be presented

(ii) Bhargon GP, Lohardagga district		
S. No.	Deviations found	Decision of the Jury in GP level hearing
1	Anganwadi repair work is incomplete	Work to be started by 15 th July, 2017
2	Wages paid less than the prescribed rate	Chairperson and secretary of beneficiary committee to pay the difference amount failing which a case may be registered against them
3.	Quality of construction of Pulia (culvert) is sub-standard	Recommended for block level hearing
4	Panchayat Bhawan does not have toilet, drinking water and electricity connection	GP Committee to pass a resolution for creating these facilities. Forwarded for Block hearing
(iii) Ketchki GP, Latehar district		
S. No.	Deviations found	Decision of the Jury in GP level hearing
1	None of the FFC works have photographs of all three stages	Photos be submitted and amounts be recovered
1	Vouchers for Rs. 67,072 is without TIN no.	Amount be recovered
2	Amount Rs. 4,07,533 withdrawn on the basis of vouchers without TIN no.	Amount be recovered
3	Amount Rs.7,27,600 withdrawn without any bills or vouchers	Amount be recovered
4	Rs. 3,48,800 spent for repair of individual pumps	Legal action be initiated and amount be recovered
5	Withdrawal of Rs.35,000 more than the sanctioned estimate	Legal action be initiated and amount be recovered
6	Allegations on Mukhia, Panchayat Sevak and Ward Members of asking for bribe	Allegations found correct. Mukhia and Panchayat Sevak apologised
7	Excess withdrawal (Rs. 7,86,300) for repair of pumps made while actual expenditure only Rs. 3,40,000	JE is responsible
8	Rs. 69,100 was spent from FFC fund for construction of drainage while same work was done using Thirteenth Finance Commission fund	Amount to be recovered

9	Mukhia has taken Rs.7,000 to its account	Legal action be initiated
10	No signature of labourers on one Muster Roll	Muster roll is fake. Amount be recovered
11	Government servant made contractors for repair of pump	It is wrong
12	Rs. 10,000 withdrawn for platform while in physical verification the platform was not found	The amount be recovered
13	3 works remain incomplete	Amount be recovered
(iv) Palajori GP, Jamtara distirct		
S. No.	Deviations found	Decision of the Jury in GP level hearing
1	Name of scheme/project and date has not been mentioned on bills and vouchers	Recommended for Block level hearing where GP Secretary will clarify
2	Absence of wall writing with list of works under FFC	Wall writing be completed before the Block hearing
3	Non-availability of MB in file	Forwarded for block level hearing. Explanation may be sought from Junior Engineer
4	Non-availability of information/transparency boards at worksites	Panchayat Secretary to pay fine of Rs.100
5	Works taken up without administrative and technical sanctions	Forwarded for block level hearing where GP will produce all papers
6	Absence of three stages photographs	Photographs to be produced within 15 days
7	Muster roll does not have name of scheme/project	Rectify and produce in block level hearing
(v) Sini GP, Saraikela, Kharsawan district		
S. No.	Deviations found	Decision of the Jury in GP level hearing
1	Three quotations for purchases of materials and equipments are not available in register	Original copy of quotations to be produced within a week and block to be informed
2	Solar lights installed using FFC grants are not working	Solar lights be repaired within seven days

3	Wages paid @ Rs.200 per day and Rs. 150 per day against prescribed rate of Rs.221 per day	Balance wages to be paid to workers within seven days
4	Materials and equipment purchased have not been numbered	Number be given within 7 days
5	During physical verification, information board not found at worksites. Photographs of information board are also not available.	Information boards be installed within seven days
6	Three stage photographs, copy of Gram Sabha resolutions and completion certificates in register	These documents to be enclosed in register within seven days

5.5 Capacity Building on Social Audit

A cadre of social audit resource persons were already there for conducting social audit of MGNREGA. District Resource Persons of MGNREGA were also provided training on FFC grants and used for the conduct of social audit of FFC grants. All the DRPs and BRPs have undergone 30 days training on social audit of MGNREGA following the training manual developed by National Institute of Rural Development and Panchayati Raj (NIRDPR) and Tata Institute of Social Sciences (TISS). Additional four-day training have been imparted on social audit of FFC grants in collaboration with Department of Panchayati Raj and pilot social audits have also been conducted. For example, before the pilot social audit of 23 GPs in Namkum block of Ranchi district in May 2017, empanelled BRPs were trained in four batches over a period of three days on social audit process for FFC grants. They were oriented on the democratic decentralisation, provisions of Jharkhand Panchayati Raj Act, recommendations of FFC, process of Gram Panchayat Development Planning (GPDP), Standing Committees of GPs, categories of permissible works under FFC grants, financial rules, procurement rules, technical aspects of works and Gram Sabha in Scheduled and non-Scheduled areas, formats to be filled during social audit, etc. Theoretical orientation was followed by practical exercise of document verification and filling up of formats. For pilot social audit, four batches of BRPs with total 187 participants were trained. Thereafter several rounds of training have been organised by SAU in collaboration with the State Institute of Rural Development (SIRD). Trainers are drawn from Social Audit Unit, Department of Panchayati Raj, SIRD and Central Training Institute (CTI). Cost of training is met from the RGPSA/RGSA grant of the Department of Panchayati Raj received from the MoPR, Government of India. VRPs are trained by DRPs and BRPs. One day orientation on zero-day meeting before starting social audit round is also given. SIRD is also supporting the capacity building exercise by organising training programmes for BRPs and VRPs.

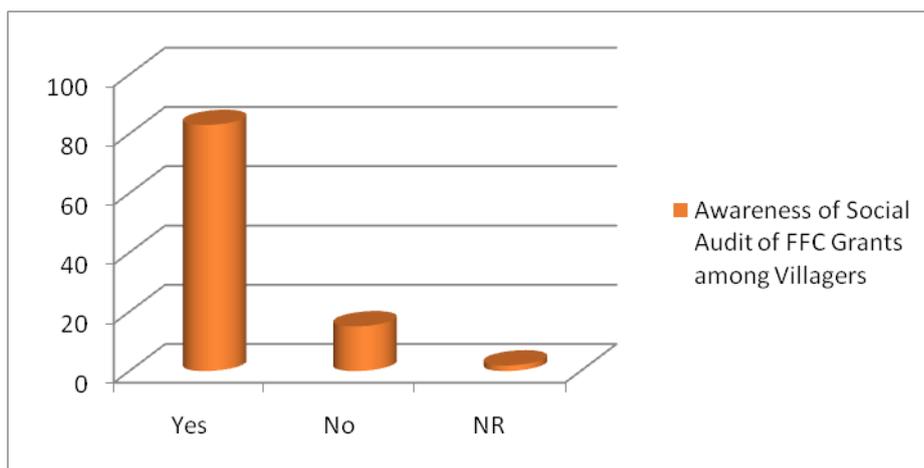
Table 8: Perception of Resource Persons on Capacity Building

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Did you receive any training on social audit of FFC grants	78.95	15.79	5.26
Percentage of Responses of Block Resource Persons (N=15 who accepted to have undergone training)			
Was the training useful	86.66	13.34	0.0
Percentage of Responses of Block Resource Persons (N=19)			
Were you provided with necessary formats, guidelines for conduct of social audit	84.21	5.26	10.53
Responses of Village Resource Persons (N=29)			
	Yes	No	No Response
Did you receive any training on social audit of FFC grants	82.76	17.24	0.00
Percentage of Responses of Village Resource Persons (N=24 who accepted to have undergone training)			
Was the training useful	83.33	16.67	0.00
Responses of Village Resource Persons (N=29)			
Were you provided with necessary formats, guidelines for conduct of social audit	86.21	13.79	0.00

Approximately 79 per cent of BRPs and 83 per cent VRPs responded that they have received trainings. 87 per cent of BRPs and 83 per cent of VRPs who received trainings have found these trainings useful. However, no training on social audit has been provided to elected representatives. It was found during the field visit that none of the five Mukhias (GP Presidents) of sample five GPs have received training or orientation on social audit. But they have received trainings on utilisation of FFC grants as part of their three-day induction trainings after getting elected.

5.6 Awareness of FFC Grants

FFC grant is known as Mukhia fund in Jharkhand by common villagers. Most household respondents were unable to tell about FFC grant initially. However, once asked by the name Mukhia fund they were able to recall 2-3 works undertaken using FFC grants.

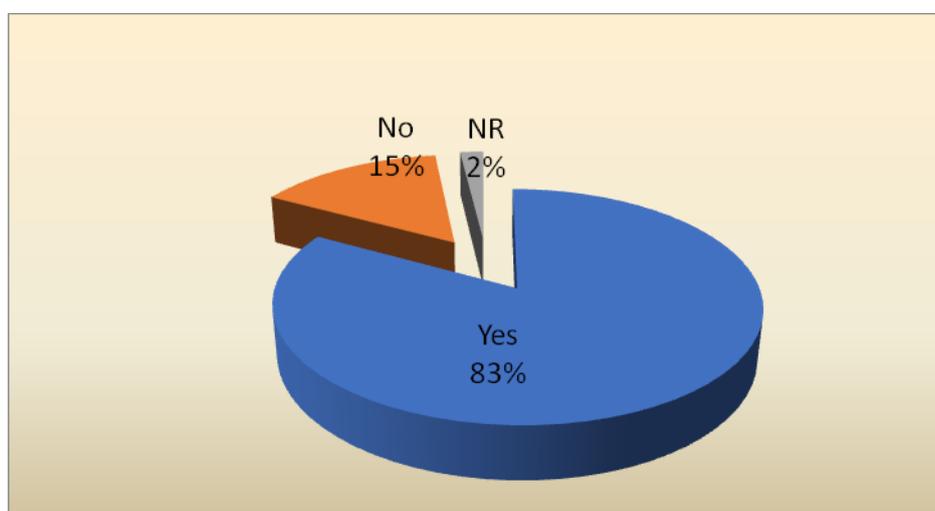


Graph 4: Awareness of FFC Grants among Villagers

Finding of household survey suggests that there is high awareness among villagers about the FFC/Mukhia fund. It is understood that awareness among the people about FFC is due to Gram Panchayat Development Planning (GPDP)/Yojana Banao Abhiyan taken up two times and social audit of FFC taken up once.

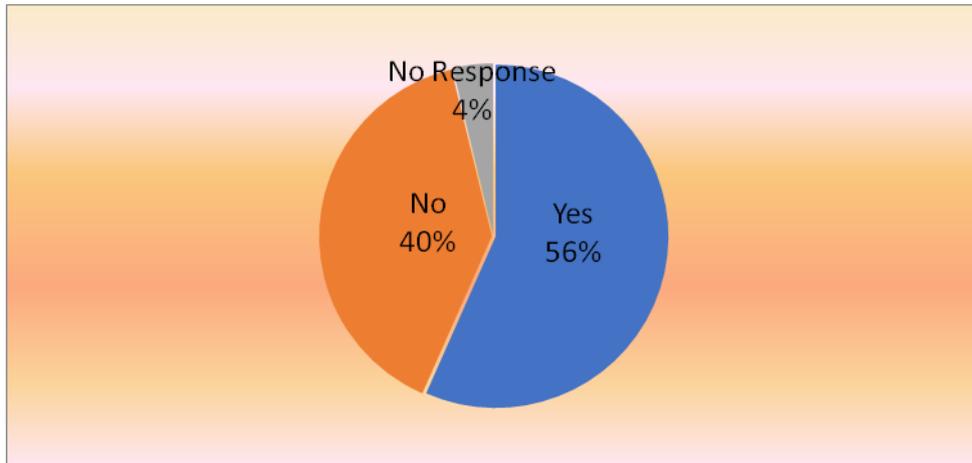
5.7 Awareness of Social Audit of FFC Grants

As seen from the Graph-5 below, there is high awareness among villagers about the social audit of FFC grants conducted in the past. This may be attributed to mobilisation for social audit Gram Sabha and public hearing. Highest awareness about social audit was found in Palajori GP of Jamtara where social audit was completed only one day before the field visit by study team. Similarly, as depicted in the Graph 7 below, there is high recall among people of social audit Gram Sabha and GP level public hearing for social audit of FFC grants.



Graph 5: Awareness of Social Audit of FFC Grants among Villagers

However, only 56 per cent of household respondents have accepted that they were contacted by social audit team members.



Graph 6: Households Contacted by Social Audit Team

In fact, utilisation of FFC grants is not beneficiary oriented but focuses on provision of civic services, hence a lesser number of villagers may have been contacted individually by FFC social audit team.

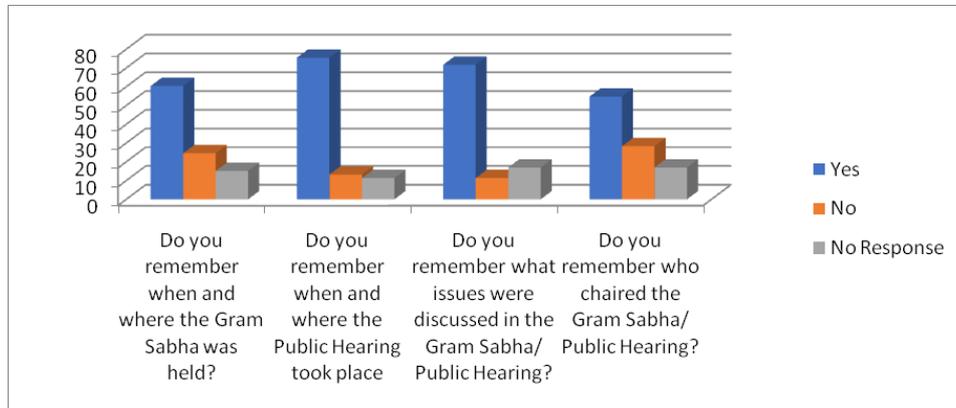
5.8 Participation in the Social Audit

Only half of the household respondents had participated in social audit Gram Sabha held in their villages. However, participation in GP level public hearing was higher than Gram Sabha. Approximately 70 per cent household respondents had participated in GP level public hearing.

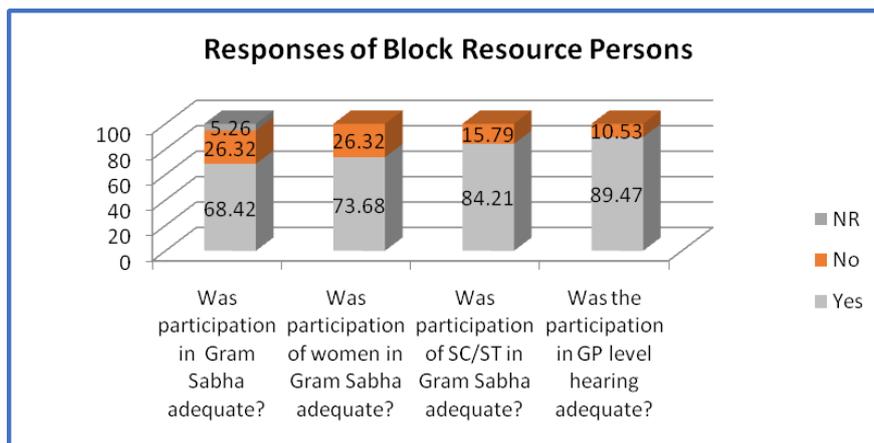


Graph 7: People's Participation in Social Audit

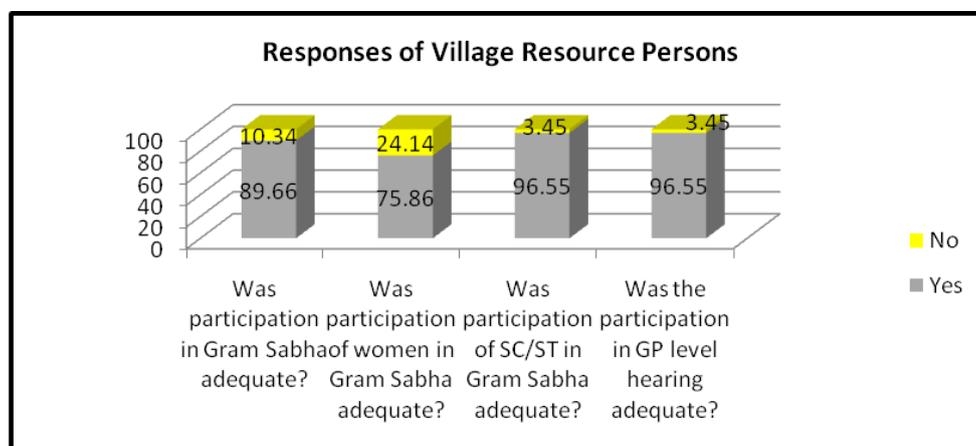
This has also been corroborated from responses of social audit resource persons. As shown in Graph-9, 68 per cent of BRPs and 90 per cent of VRPs have found people’s participation in social audit Gram Sabha adequate. Difference in the perception of adequacy of people’s participation between BRPs and VRPs could be attributed to higher expectation among BRPs due to their better training and greater exposure to social audit exercised in other blocks and districts.



Graph 8: Peoples Recall of Gram Sabha and GP Public Hearing



Graph 9a: BRP’s Perception of People’s Participation in Social Audit



Graph 9b: VRP’s Perception of People’s Participation in Social Audit

While the participation of FGD respondents in Gram Sabha in four sample GPs other than Sini GP was high and their participation in GP level public hearing was very high, in case of Sini GP in Saraikela district, participation in Gram Sabha and also in public hearing was low. FGD participants in Sini conveyed that information about Gram Sabha was not disseminated properly and that they were not aware of the social audit Gram Sabha. All the participants in FGDs conducted in all sample GPs conveyed that they will participate in social audit Gram Sabha and social audit public hearing if they are in the village and know about it. Willingness to participate is quite high among villagers.

In the Block level hearing, people do not participate. In fact, only elected representatives and officials are invited to block level hearing. Media and civil society organisations do participate in GP level, Block and District level hearing on their own.

All Mukhias have attended GP and Block level public hearings. However, District hearing had taken place only in Lohardagga district from among the five selected districts till the field visit by study team. However, the Mukhia of Bhargon GP in Lohardagga had not attended the District hearing.

5.9 Participation of Jury Members in Public Hearings

Responses of BRPs and VRPs suggests that high number of jury members attended GP level public hearings, while participation of jury members in Block hearings were moderate and that for district hearing was poor. So, in the opinion of resource persons, higher the level of public hearing, lower is the attendance of jury members. 84 per cent of jury members participated in GP hearings, 68 per cent participated in block hearings and only 42 per cent participated in district hearings as responded by BRPs.

Table 9: Resource Persons Perception of Jury Member's Participation in Public Hearings

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Did all the jury in the GP level hearings participate?	84.21	10.53	5.26
Did all the jury in the Block level hearings participate?	68.42	10.53	21.05
Did all the jury in District level hearings participate	42.11	15.79	42.11
Percentage of Responses of Village Resource Persons (N=19)			
	Yes	No	No Response
Did all the jury in the GP level hearings participate?	96.55	0.00	3.45
Did all the jury in the Block level hearings participate?	55.17	37.93	6.90
Did all the jury in District level hearings participate	27.59	41.38	31.03

5.10 Cooperation from Gram Panchayats and Administration

A significantly high percentage of social audit resource persons have responded that they receive adequate information and in time from the GP and Block administration which is a good sign. However, it is worth mentioning that during interaction with resource persons at various levels, they expressed delay in making records available as one of the most important challenges of social audit of FFC grants in Jharkhand. A few resource persons also conveyed that GP and Block administration does not cooperate if they need even small help such as photocopying of important documents and locating worksites, etc.

Table 10: Resource Persons Perception of Cooperation from GP & Administration

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Does social audit team get adequate information for the conduct of social audit	89.47	10.53	0.00
Does social audit team get information in time for the conduct of social audit?	94.74	5.26	0.00
Percentage of Responses of Village Resource Persons (N=29)			
	Yes	No	No Response
Does social audit team get adequate information for the conduct of social audit	86.21	13.79	0.00
Does social audit team get information in time for the conduct of social audit?	82.76	13.79	3.45

5.11 Resistance from GPs and Administration

Although all GP Mukhias, BPROs, DPROs with whom the study team interacted have expressed that social audit is a useful exercise, the social audit resource persons experienced resistance from implementing agencies and administration. 37 per cent of BRPs and 38 per cent of VRPs have faced resistance from GPs during the social audit process. Social audit brings out irregularities and enforces accountability which is perceived as threat to existing power dynamics in the rural areas and hence resisted. Over the years a strong nexus of middlemen, implementing agencies and administration has developed in the State and that nexus covertly and at times overtly resists social audit exercise. Resource persons have expressed lesser resistance from district administration as officials from district level are not seen as involved directly in the day to day affairs at the GP level.

Table 11: Resource Persons Experience of Resistance from GP & Administration

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Have you faced any resistance from Gram Panchayat (Mukhia/Ward Members/ Panchayat Secretary)?	36.84	63.16	0.00
Have you faced any resistance from Labhuk Samiti (beneficiary committee)	21.05	78.95	0.00
Have you faced any resistance from block administration (BPRO/BDO/JE/AE)	26.32	68.42	5.26
Have you faced any resistance from district administration (DPRO/DDC/AE/EX. Engineer)?	10.53	68.42	21.05
Percentage of Responses of Village Resource Persons (N=29)			
	Yes	No	No Response
Have you faced any resistance from Gram Panchayat (Mukhia/Ward Members/Panchayat Secretary)?	37.93	62.07	0.00
Have you faced any resistance from Labhuk Samiti (beneficiary committee)	27.59	72.41	0.00
Have you faced any resistance from block administration (BPRO/BDO/JE/AE)	24.14	72.41	3.45
Have you faced any resistance from district administration (DPRO/DDC/AE/EX. Engineer)?	17.24	72.41	10.34

5.12 Usefulness of Social Audit

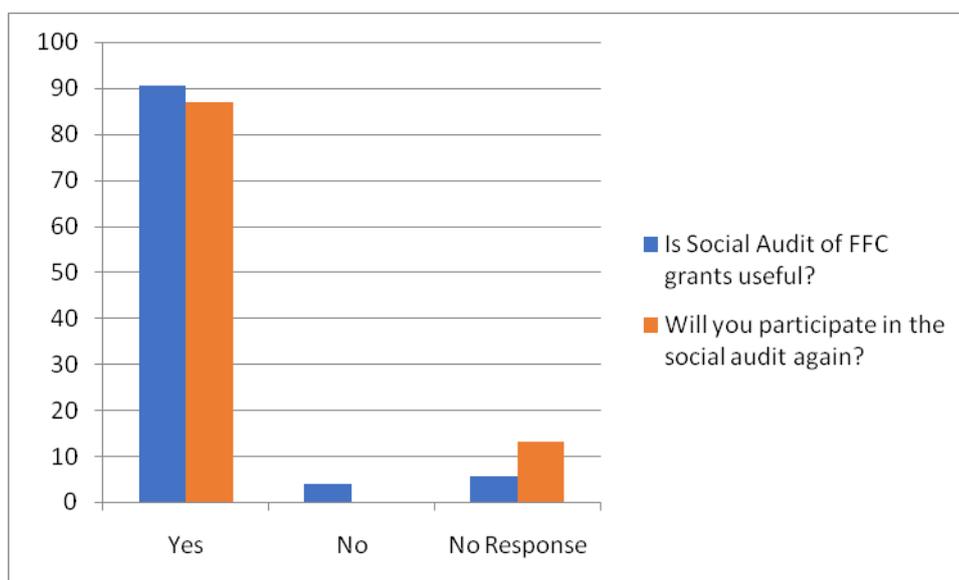
The Department of Panchayati Raj has found the social audit of FFC grants beneficial in many ways. It has helped the Department in knowing the kind of schemes/works the GPs are taking up. It has brought to the notice of the Department issues of misappropriation of funds by GP Secretaries as well as Mukhias of GPs. Social audit has provided insights to the Department as to what other Government Orders (GOs) and guidelines need to be framed and notified for better utilisation of FFC grants. The Department has an opinion that social audit has helped enhance awareness of elected representatives about the FFC grants. And most importantly, the Department thinks that social audit has put a hold on malpractices done by GPs.

All the five Mukhias (GP Chairpersons) of sample GPs have found the social audit exercise useful. When probed further they explained that because of social audit transparency and accountability has enhanced, record keeping has improved, people are more aware of the works, quality of works have improved, implementing agency realises its faults and rectifies them and GP Secretaries are better aware of provisions of relevant Acts and Rules than earlier. When asked which group among the community benefited the most from the social audit process all the five Mukhias claimed that poor and marginalised have benefited the most. It has also been observed that the social

audit exercise has helped enhance capacities of elected representatives and functionaries of GP. Mukhias and Secretaries accepted that they have learnt about the various rules and procedures of FFC implementation from the BRPs and VRPs.

DPROs and BPROs too have found the social audit of FFC grants useful. They have listed out enhanced awareness about FFC grants among people, increased utilisation of FFC grants in comparison to last year, enhanced accountability, prevention of corrupt practices and increase in the quality of works as key achievements of social audit of FFC grants. Participation in Gram Sabha has also increased. There is a provision of 10 per cent quorum with 1/3rd quorum for women. However, participation used to be quite low and formalities were done later after the Gram Sabha meeting. But district administration feels that social audit has brought a change and Gram Sabha is happening in real sense. They have also shared that as a result of social audit, need for training/sensitisation of GP Secretaries and Mukhias on social audit and also FFC has emerged strongly.

Community also feels that social audit is a useful exercise. Most of the participants of FGDs conducted in sample GPs communicated benefits of social audit. These include transparency about funds received and spent under FFC grants, information about how works are to be executed particularly technical aspects of it. Community also came to know the exact wage rate for works under FFC grants. Social audit has led to correct wage payments to wage seekers. Under MGNREGA the wage rate is approximate Rs.168 (for normal soil 73 cft) while that for FFC is Rs.221. In social audit it was found that wages were paid equivalent to MGNREGA wage rate which was pointed out in the report and later difference amount were paid to labourers by implementing agencies. People also expressed that social audit helped in correcting mistakes, improving recordkeeping, correcting selection of worksite and improving quality of works. It has the potential of saving public funds which may have been misappropriated. Ninety per cent of household respondents have found the social audit useful and 87 per cent household respondents would like to participate in the social audit process again.



Graph 10: People’s Perception of Usefulness of Social Audit of FFC

Usefulness of social audit could also be gazed from the demand for social audit from other Departments of State Government and also from people. People have come to know about Finance Commissions for the first time. It was shared by Social Audit Unit that while discussing the findings of social audit of FFC they have also started asking about funds received from earlier 13th Finance Commission. At many places for the first time a proper Gram Sabha was held. Social audit has also led to deepening of democracy at the grassroots level. As this is a first phase, SAU has also paid attention to sensitise GPs of their responsibilities in addition to making the people aware of their rights and entitlements. Alert public and responsive GP will together have the potential to strengthen grassroots democracy. Resource persons of SAU have also shared that once elected representatives become aware of the rules and procedures, etc., they cooperate and their control and supervision over functionaries increases significantly. Most important achievement of social audit in the State is that culture of silence has been broken and people have started questioning the GP and other authorities.

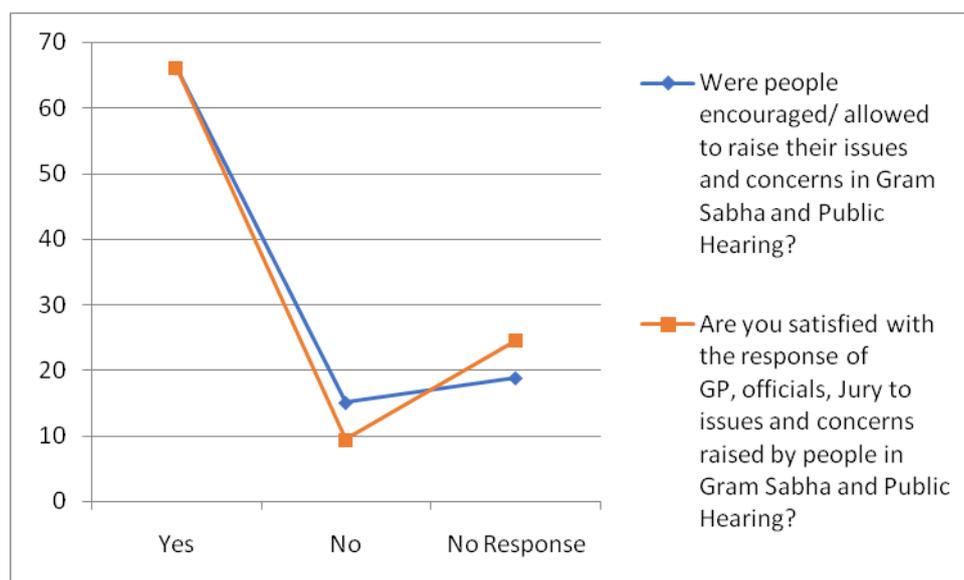
A very high percentage ranging between 90 to 100 of BRPs and VRPs have expressed that social audit has helped enhance transparency, accountability, grievance redressal and people’s participation in decision making at the GP level. In short, social audit resource persons feel that social audit has helped ushering in good governance in the implementation of FFC.

Table 12: Resource Persons Perception of Usefulness of Social Audit

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Has social audit of FFC helped enhance transparency?	100.00	0.00	0.00
Has social audit of FFC helped enhance accountability of Gram Panchayat	94.74	5.26	0.00
Has social audit of FFC helped in grievance redressal?	94.74	0.00	5.26
Has social audit of FFC helped in increase in people's participation in decision making?	100.00	0.00	0.00
Percentage of Responses of Village Resource Persons (N=29)			
	Yes	No	No Response
Has social audit of FFC helped enhance transparency?	100.00	0.00	0.00
Has social audit of FFC helped enhance accountability of Gram Panchayat	96.55	0.00	3.45
Has social audit of FFC helped in grievance redressal?	93.10	6.90	0.00
Has social audit of FFC helped in increase in people's participation in decision making?	100.00	0.00	0.00

5.13 Satisfaction with Social Audit

60 percent of household respondents have expressed that people were encouraged and allowed to raise their issues and concerns in the Gram Sabha and public hearing and that they are satisfied with the responses of GP, officials and jury members to issues and concerns raised by people in Gram Sabha and Public Hearing. However, 15 per cent respondents feel that people were not encouraged and allowed to raise their issues and concerns in the Gram Sabha and public hearing which although small but needs to be addressed by GP, Block, District and State authorities. Even if a single person is not allowed to participate, it is a serious matter and should be looked into by SAU and State government.



Graph 11: People’s Satisfaction with Social Audit of FFC Grants

Out of 05 GP Mukhias interviewed, four were satisfied with the conduct of social audit. However, one unsatisfied Mukhia felt that social audit team has reported complete work as incomplete and has not allowed the GP to explain. Except that one Mukhia all other Mukhias were also satisfied with the actions taken on the findings of social audit. That particular Mukhia expressed her dissatisfaction with the decision of public hearing for personal recovery from Mukhia and Panchayat Sevak. The same Mukhia expressed that she was not invited to Gram Sabha and was not even informed about it.

However, initially Mukhias at some places have protested against the social audit. In fact, Mukhias of Latehar district went on strike demanding that social audit should be stopped. Similarly, Mukhias of West Singhbhum district protested against social audit initially.

All five Mukhias accepted that GPs were informed prior to the conduct of social audit. However, the period of prior information varied from one day before to seven days before. Mukhias also accepted that findings of social audit were discussed in Gram Sabha and GP level hearing before decisions were taken by the jury members.

5.14 Actions on Findings of Social Audit

Timely and adequate action on the findings of social audit is necessary for keeping people’s interests in the process alive. At the GP level, Mukhia and GP Secretaries, at Block level BDOs and at District level DPROs and DCs are responsible for ensuring follow up actions on finding of social audit of FFC grants. Actions on findings of social audit vary from district to district. Social audit resource persons feel that juries constituted at Block level always try to protect Mukhia and GP

Secretary by dropping the issues of social audit findings. But to overcome this challenge, the SAU in consultation with Department with Panchayat Raj has been preparing an advisory to take corrective actions on findings. Common villagers feel that they are aware of actions on issues which get resolved at the Gram Sabha and GP level hearing. However, they do not know what happens to those issues which get forwarded to Block level or District level hearings. In case of resource persons, while DRPs and BRPs have information on the follow up action, VRPs many a times remain in dark. Even then, 42 per cent of BRPs and 24 per cent VRPs have expressed that they are not aware of action taken on the findings of social audit. From among those who are aware of actions taken 57 per cent of BRPs and 47 per cent of VRPs are also not satisfied with the follow up action on social audit findings. Lack of information about actions taken on social audit findings and dissatisfaction with actions taken by implementing authorities demoralises resource persons. Social Audit Unit and its resource persons also lose their credibility among the villagers. Such a situation makes it difficult for them to ensure people's cooperation and participation in the social audit exercise.

Table 13: Resource Person's Perception of Actions on Findings of Social Audit

Percentage of Responses of Block Resource Persons (N=19)			
	Yes	No	No Response
Are you aware of the action taken on the findings of social audit?	47.37	42.11	10.53
Percentage of Responses of Block Resource Persons (N=14 who are aware of the action taken)			
Are you satisfied with the action taken on the findings of social audit?	42.86	57.14	0.0
Percentage of Responses of Village Resource Persons (N=29)			
	Yes	No	No Response
Are you aware of the action taken on the findings of social audit?	65.52	24.14	10.34
Percentage of Responses of Block Resource Persons (N=19) who are aware of the action taken)			
Are you satisfied with the action taken on the findings of social audit?	52.63	47.37	0.0

5.15 Challenges/Bottlenecks in Social Audit

Although, social audit exercise has been found useful and has led to increased transparency, participation and grievance redressal in implementation of FFC grants, there are some bottlenecks/challenges. Absence of rules for actions to be taken on the decisions of jury in GP and Block level hearings is a bottleneck and the Department of Panchayati Raj needs to frame such rules/guidelines sooner than later.

Scheduling of GP level public hearing with simultaneous hearings in more than one GP makes it difficult for district and block administration to depute Junior Engineer (JE) and other concerned

officials to GP level hearing.

Although most of the Mukhias did not express any major bottleneck in conduct of social audit, one of them felt that conducting social audit after a long gap leads to difficulty in physical verification of works. Mukhia expressed that political rivals take advantage of social audit and label baseless charges. Same Mukhia also felt that social audit team misuses its authority to harass the GP.

Transfer of officials is another bottleneck. Secretary, Junior Engineer concerned who have approved and supervised the works undertaken are sometimes transferred before the social audit and the new officers are clueless and unable to answer queries raised during the public hearings.

When enquired about difficulties for GP in getting social audit conducted, Mukhias expressed that this leads to additional workload on Secretary and the Mukhias themselves as they have to not only make records available but also to mobilise community for Gram Sabha and public hearing.

It is also observed that there is a gap between the community and the GP. Within the GPs also Ward Members are largely unaware of the decisions of GP which is mainly made by the Mukhia and the Secretary together.

Some of the deviations noticed during the social audit exercise were unintended. GPs have shared that Block administration puts pressure on GP to undertake or not to undertake one or other type of works which infringes on the need-based bottom up planning process.

Non-availability of records or delay in making records available to the social audit team is the most important challenge faced by DRPs/BRPs/VRPs. This coupled with the lack of MIS for FFC makes it difficult to access necessary information for conduct of social audit. Social audit resource persons also face non-cooperation from block administration.

In Jharkhand, middle men (brokers) are also very active in villages and they connive with contractors and beneficiaries and influence people for not presenting the correct picture or retract from their earlier statements.

Inadequate financial resources with SAU due to low unit cost estimation for conduct of social audit and delay in payment from GP is affecting day to day operation of social audit exercise. There is delay in payment of honorarium to resource persons. Many a times VRPs are paid 3 to 4 months after the conduct of social audit.

Lack of adequate technical training to BRPs and VRPs makes it difficult for social audit team to physically verify works such as check dam, PCC road and deep boring, etc.

No provision of reimbursement for travel within the GP by resource persons is another challenge. Many a times villages in a GP are situated far away from the GP headquarters and verification of works and verification with beneficiaries in those villages takes lot of time and energy. For example, from Baihatu GP headquarters in Kumardungi Block of West Singhbhum district, it takes 27 km by bike to visit Jiwasai village and on foot it is 8 km by crossing a hill. A few of the

resource persons have their own personal bikes but others find it very difficult and time-consuming affair.

There is no fixed territory/area of operations for DRPs and BRPs and they are deployed anywhere as per the requirements. Unknown territory and social settings pose challenges. Lack of knowledge of routes and local language/dialect also creates difficulty for social audit team in movements within the GP.

Social audit team has to be dependent on GP for many things including their stay. At times female resource persons find it difficult to stay in the GP as in some places there are no separate toilets and also at times, they feel insecure.

Lack of a contingency fund and medical emergency fund is also affecting the morale of resource persons. Sometimes mishaps happen but there is no institutional arrangement to take care of affected resource person/s. For example, Ms. Rajani Singh, a VRP had fallen down from bike while going from GP office to a village to facilitate Gram Sabha and was hospitalised in Tata Medical Hospital, Jamshedpur at the time of field visit for data collection. Cost of her treatment was being born with individual contributions and Government had not provided any financial help till the time research team was in field.

To fill vacant positions, Dalpati (a Group D staff) were promoted by State government to the post of Panchayat Secretary but they were not given training. Hence, they are not aware of how to maintain records correctly and are also not aware of various rules and procedures related to utilisation of FFC grants. This is not only affecting the overall functioning of the GP but also utilisation of FFC grants and conduct of social audit of FFC grants.

6. Recommendations

6.1 Recommendations for Government of India

At the national level, a legal framework for social audit of FFC grants may be created on the pattern of MGNREG Audit of Scheme Rules, 2011 making it mandatory for all the States to get social audit of FFC grants done. Either social audit may be recognised as third-party audit recommended by the FFC or findings of social audit may feed into third party audit. Followed by such notification a detailed guideline (draft of which is already prepared by NIRDPR, Hyderabad) may be jointly issued by the Ministry of Finance and Ministry of Panchayati Raj, GoI. FFC grants to GPs are approximately equivalent to that of MGNREGA. Social audit has got institutionalised in MGNREGA but still to be formally introduced in FFC grants.

Ministry of Panchayati Raj, Government of India should also prepare and operationalise an MIS for FFC grants utilisations. Such MIS may have all the relevant information with regard of FFC

grants (GP wise number of works, completion status of works, expenditure incurred, Govt. orders, minutes of meetings, sanction orders, release orders and social audit reports etc.) available in public domain and accessible to all. ATR of last round of social audit may also be uploaded on the MIS. Reports from such MIS would be highly useful for the social audit team and also for those villagers who are competent to understand and analyse that. MGNREGA MIS is an important platform for social audit resource persons for accessing information.

6.2 Recommendations for Government of Jharkhand

As of now social audit of FFC in Jharkhand is being conducted in the State on the basis of executive orders. It is suggested to strengthen the legal basis of social audit by enacting a law through State legislature. Andhra Pradesh has done in the past. Very recently Meghalaya has passed 'the Meghalaya Community Participation and Public Services Social Audit Act, 2017' that makes social audit of 21 schemes mandatory.

Current structure of SAU is working well. However, to enhance autonomy of the SAU, it is suggested that a separate Society for Social Audit in the State may be created with Director, Social Audit as the executive head of the organisation. A longer duration contract (3 to 5 years) may be given to the Director and also social audit resource persons with annual performance assessment.

As discussed in earlier section, State government has to notify rules and procedures for follow up actions on the findings of social audit. Such rules may have different actions and responsible authority for different categories of deviations. There should be prescribed norm for imposing fine/penalty for deviations, ways to recover the imposed fine/penalty and an account at the district level for the same. District administration, as represented by DPROs and BPROs too has suggested measures for improving social audit. One such suggestion was to make the fine symbolic. A fine of Rs. 25,000 or Rs. 50,000 on small functionaries who earn a salary of Rs.5000 and 10000 is quite harsh. This issue can be addressed by notifying rules and procedures on follow up action. Department of Panchayati Raj may look at the rules notified on follow up action on findings of MGNREGA social audit by various State governments including Andhra Pradesh/ Telangana. State may also establish a Vigilance Cell within the Department of Panchayati Raj where all ATRs from the district level hearings may be sent for review of actions taken.

A few Mukhias have pointed out of the misuse of authority by social audit team. It is learnt that SAU has its own mechanisms to address the deviant actions by any social audit team members. Deviant resource persons are immediately removed from the social audit exercise. However, it is advised that an external monitoring team at the district level may be constituted for regular monitoring of social audit exercise and to provide feedback to the SAU for taking corrective measures. In addition, on yearly or biannual basis, an independent sample study of social audit of FFC in the State

may be conducted by reputed institutions such as IRMA, TISS, IIPA and NIRDPR.

Awareness about FFC grants, as such, is quite low. It is known as Mukhia fund. This may be attributed to absence of wall writings at GP office and information boards at worksites. Calling it Mukhia fund reduces the plural nature of the GP and discourages Ward Members. Hence it is advised that State Government should make it mandatory for GPs to share information about FFC grants and works through wall writing and information boards. District and Block administration should review transparency measures at the GP level at regular intervals.

For effective implementation of FFC grants and also social audit of FFC grants, State governments may ensure that executive body of GPs meet regularly and all decisions in GPs are taken collectively. Similarly, Vigilance and Monitoring Committees must also be activated.

State government may also have regular meetings with the Deputy Commissioners, Deputy Development Commissioners and BPROs for review of the follow up actions on findings of social audit. Such follow up actions must also be reported back to the Gram Sabha of respective villages/GPs through the BRPs/VRPs. It is also suggested that joint meetings of SAU representatives, selected Mukhias/Secretaries and administration be organised at the Divisional level to understand the difficulties being faced by social audit resource persons and GPs in conducting social audit of FFC and how can those difficulties be reduced/mitigated.

Funding for social audit exercise in the State may be enhanced and regularised. State government may also work out a mechanism to get the social audit fee collected from GP through official channel rather than making the SAU itself collect it.

Honorariums of social audit resource persons may be enhanced and they may also be provided with travel allowance for travel within GP area in case of GP with large area, medical reimbursement and some contingency fund. Adequate security may be provided to them during the social audit exercise and any person obstructing their work, threatening them or indulging in violence against them must get exemplary punishment.

While existing capacities of social audit resource persons is good enough, a more intensive training on technical aspects of works such as understanding technical estimates, knowing technical cost norms, correct measurement of works, correct assessment of quality of works be provided from retired civil and mechanical engineers. Such training should have a mix of classroom and field based practical training.

Videography of social audit and uploading on a website, settlement of majority of issues/complaints at the GP level itself to increase confidence of people, more active involvement of ward members and members of Panchayat Samiti (intermediate Panchayat), ensuring media coverage were other suggestions of district administration. GP level public hearing in one block may be held at different dates/different time enabling the JE and BPRO to attend the hearing. Any changes in formats of social audit should be shared with the district and block administration well in time.

Three of the Mukhias interviewed felt that the cost of social audit may not be met from the GPs as this amount could be used for developmental work. An additional allocation for conduct of social audit of FFC grants should be made. Another way of funding will be pooling of one per cent of total budgetary allocation of all the Centrally and State sponsored rural sector schemes for conduct of a common/convergent social audit exercise at the GP level.

Proper information and guidelines for implementation of FFC grants be provided prior to conduct of social audit. In fact, State government issued various implementation guidelines much after the GPs had received the FFC grants in the FY 15-16 and 16-17 and hence in absence of guidelines and trainings they committed mistakes and took arbitrary decisions under influence of contractors and middlemen. Hence before the release of funds for the next financial year, it is suggested that training on FFC grants be provided to Mukhia and GP Secretary.

Social audit of all works may be conducted within six months of completion of works. At least one week before the visit of Social Audit team, reminder information may be sent to the GP so that they keep records ready and officials remain available in the GP.

It is also felt that too many meetings of Gram Sabha is affecting participation as there are traditional Gram Sabhas too in Fifth Schedule areas which people attend. It was suggested that a small amount as compensation be given to Gram Sabha members for participating in meeting. Social audit should not be done during the peak agricultural season as during sowing and reaping time, people do not attend Gram Sabha.

Three months prior to social audit no transfer of GP Secretary, GP accountant be allowed. Vacant posts of GP Secretary must immediately be filled up with qualified persons so that no GP Secretary has additional charge. Newly recruited/promoted GP Secretaries may be given adequate training in office procedures and record keeping.

People not residing in the village on regular basis should not be selected as the chairperson of beneficiary committee (beneficiary committee is selected from the neighbourhood households where the work is being executed).

To enable DRPs/BRPs/VRPs facilitate conduct of social audit of FFC grants efficiently and effectively, GP records, cash book and registers must be provided at the time of entry point meeting in the GP or latest by second day of social audit. As stated earlier, like MGNREGA, there should be vibrant Management Information System (MIS) for FFC too where all the latest data with regard to implementation of FFC grants at GP level should be available. This will enable Social Audit Unit to download data from MIS in case GP does not provide necessary information in time.

Provision of adequate number of trained resource persons, timely payment of honorarium, provision for conveyance (bike) or conveyance allowance for travel within the GP, advance contingency fund with the DRPs and BRPs, reimbursement of medical expenses in case of medical emergency or accidents, provision of adequate stationery, adequate security and safety arrangements

are some of the suggestions which will keep the morale and spirit of social audit resource persons high who are working against all odds. Resource persons should be provided with an identity card issued by State Government. Their duties may also be clearly defined in job chart.

6.3 Replication of Social Audit of FFC Grants in Other State

As far as replication of social audit of FFC grants in other States are concerned, findings suggest that it is quite useful and will enhance transparency, accountability and grievance redressal. Return on Investment (ROI) of the social audit exercise is also quite high as the cost of social audit would be in the range of Rs. 15,000 to Rs. 20,000 per GP if it is done in conjunction with social audit of MGNREGA. It is also advisable to get it done through Social Audit Unit constituted under MGNREGA as they have developed expertise and a pool of trained resource persons. However, before the start of social audit of FFC, other States must have a legal framework and detailed operational guidelines for the conduct of social audit, orient and sensitise GP, Block and District administration and also undertake an intensive training of resource persons on social audit of FFC. With Gram Panchayat Development Planning (GPDP) exercise and recent People's Plan Campaign (Sabki Yojana Sabka Vikas) a social capital has emerged at the GP level in several States. This social capital may also be used for social audit of FFC grants. It is but natural that people who are involved in planning of any work would also like to examine how the planned work was executed and whether the intended benefits have reached to people. In nutshell, the study findings suggest that other States must learn from Jharkhand experience and undertake similar exercise with local necessary adaptation of the process.

7. Conclusion

Jharkhand is the first State and perhaps the only so far, to have conducted social audit of utilisation of FFC grants. This study aimed to understand and document the structure, process, achievements, and challenges of social audit and to suggest ways to improve and scale up to other States. Study findings are based on interactions with various stakeholders at State, district, block and GP level in addition to administration of interview schedules to 48 resource persons, 53 households and five Mukhias of selected five GPs representing five Divisions of Jharkhand. Social audit of FFC grants is being facilitated by the Social Audit Unit constituted for the purpose of social audit of MGNREGA. SAU is part of the Jharkhand State Livelihoods Promotion Society (JSLPS). In the year 2017-18 social audit of FFC grants have been conducted along with the MGNREGA social audit in 1,500 GPs. Department of Panchayati Raj has issued detailed guidelines for conduct of social audit of FFC grants. The process starts from the preparation of calendar and includes identification and training of VRPs, multi-stakeholder's workshop and zero-day meeting at the district level, entry point

meeting at GP level, record verification, worksite verification, household verification, Gram Sabha, GP hearing, Block hearing and District Hearing. Unit cost of social audit in one GP is Rs. 12,997. It takes seven days for conduct of social audit in GP. Many deviations have been found during the conduct of social audit. Most of these were because of absence of detailed operational guidelines for utilisation of FFC grants and delay in capacity building of elected representatives and functionaries of GPs. Important among them are absence of records and documents, lack of transparency measures, overestimation and overpayment to vendors, underpayment of wages to labourers and duplication of works etc. People's participation in social audit exercise is high and all stakeholders find it useful in terms of enhancing transparency, accountability, grievance redressal and oversight, etc. However, there are a few difficulties and challenges faced by social audit resource persons as well as GPs. Inadequate financial resources and facilities, delayed and inadequate information, subtle resistance from GP and block administration, insufficient technical training programmes are some of the challenges faced by resource persons. GP finds funding of social audit from FFC administrative component of the GP as additional financial burden. Social audit exercise puts additional workload on Mukhia and GP Secretary. As claimed by Mukhias, social audit exercise is also being used by political rivals to settle scores. Follow up actions on findings of social audit is an area of concern. A large number of social audit resource persons are not aware of the actions taken and are not satisfied with the action taken.

To sum up, State government's decision to get social audit of FFC grants conducted in the 1,500 GPs in the FY 2017-18 is praiseworthy. SAU and its capable cadre of resource persons have carried out the exercise very passionately and professionally battling against all odds. GP elected representatives and villagers have also enthusiastically participated. Exercise has enhanced transparency and accountability. Learning from Jharkhand experience, other States may also undertake social audit of FFC. Ministry of Finance and Ministry of Panchayati Raj Government of India may consider making social audit of FFC grants mandatory.

Questionnaire for Department of Panchayati Raj, Govt. of Jharkhand

(Respondent: Secretary or Director Panchayati Raj)

1. Why did the Department of Panchayati Raj decide to get FFC grant utilization social audited?
2. Who is funding the cost of social audit exercise and from which component of FFC fund?
3. Why did the Department decide to entrust social audit facilitation to Social Audit Unit?
4. What is the role of Department of Panchayati Raj in the entire exercise?
5. What support does the Department provide to Social Audit Unit in facilitating social audit of FFC grant?
6. How does the Department ensure follow up action on the findings of social audit?
7. Has the Department of Panchayati Raj benefited from the social audit of FFC grant? If yes, in what manner?
8. Has the Department of Panchayati Raj faced any challenges/bottlenecks in the social audit of FFC fund? If yes what? How were those challenges overcome?
9. What is the Department's overall view on effectiveness of social audit in terms of promoting transparency, accountability, participation and efficiency in utilization of FFC grants by Gram Panchayats?
10. Does the Department have any suggestion with regard to structure or process of social audit being conducted in the State? If yes, what?

Questionnaire for Social Audit Unit

(Respondent: Director, Social Audit Unit/ State Coordinator, SAU)

1. What is the exact process (pre social audit, during social audit and post social audit) of conduct of social audit of FFC grants?
2. What is the structure of the team facilitating social audit with their exact role (SAU, SRPs, DRPs, BRPs and VRPs)?
3. How are VRPs, BRPs, DRPs, SRPs selected?
4. What is the unit cost of conduct of social audit (material as well as human resources cost) in one GP? What is the estimated cost of conduct of social audit in entire State?
5. How much time (in days) it takes to conduct social audit in one GP?
6. How much time it takes for preparatory and post social audit activities per GP?
7. What additional capacity building (knowledge, skill and attitude) was done to the social audit unit (SAU, SRPs, DRPs, BRPs and VRPs) before launch of social audit of FFC?

8. Who funded the capacity building exercise Who were resource persons/ trainers for capacity building of SRPs, DRPs, BRPs and VRPs?
9. What are the achievements of social audit of FFC (in terms of promoting transparency, accountability, participation, grievance redressal, curbing financial irregularity, strengthening Gram Sabha, making villagers and elected representative more aware, making functionaries more responsive etc)?
10. Who is responsible for follow up action on the findings of social audit?
11. Is the action on social audit findings taken satisfactory? If not, why?
12. Has social audit improved utilisation of FFC grants in terms of planning, implementation and monitoring of works?
13. Has Social Audit Unit faced any challenges in facilitation of social audit? If yes, cite a few of them. How were those challenges overcome?
14. Is any improvement in structure and process of social audit, policy frameworks (guidelines/ government orders) required? If yes, provide details.

Questionnaire for SRPs, DRPs, BRPs and VRPs

(Respondents: SRPs, DRPs, BRPs and VRPs who facilitated social audit of FFC grants in past)

SRP/DRP/BRP/VRP (Please tick appropriated)		Response (please tick)	
S. No.	Items	Yes	No
1	Did you receive any training on social audit of FFC grants?		
2	Was the training useful?		
3	Were you provided with necessary formats, guidelines for the conduct of social audit of FFC?		
4	Does social audit team get adequate information for the conduct of social audit?		
5	Does social audit team get information in time for the conduct of social audit?		
6	Have you faced any resistance from Gram Panchayat (Mukhia/Ward Members/ Panchayat Secretary)?		
7	Have you faced any resistance from Labhuk Samiti (beneficiary committee)?		
8	Have you faced any resistance from block administration (BPRO/BDO/ JE/AE)?		
9	Have you faced any resistance from block administration (DPRO/DDC/ AE/Ex. Engineer)?		
10	Was the time given for the conduct of social audit sufficient?		
11	Was Gram Sabha organized as per the social audit schedule?		
12	Was participation in Gram Sabha adequate?		
13	Was participation of women in Gram Sabha adequate?		
14	Was participation of SC/ST in Gram Sabha adequate?		
15	Were findings of social audit of FFC read out in the Gram Sabha?		
16	Did people ask questions in the meeting of Gram Sabha?		
17	Was the participation in GP level hearing adequate?		
18	Has social audit of FFC helped enhance transparency?		
19	Has social audit of FFC helped enhance accountability of Gram		
20	Has social audit of FFC helped in grievance redressal?		
21	Has social audit of FFC helped in increase in people's participation in decision making?		

22	Did all the jury in the GP level hearings participate?		
23	Did all the jury in Block level hearings participate?		
24	Did all the jury in District level hearings participate		
25	Are you aware of the action taken on the findings of social audit?		
26	Are you satisfied with the action taken on the findings of social audit?		
27	In your opinion what are the main challenges/difficulties in facilitating conduct of social audit of FFC grant?		
28	In your opinion what can be done to improve effectiveness of social audit of FFC grants in the State?		

Questionnaire for Gram Panchayats

((Respondent: GP Mukhia, GP Secretary)

Gram Panchayat:		Designation:	Response (please tick)	
S. No.	Items		Yes	No
1	Have you received any training/orientation on social audit?			
2	Have you received any training on FFC grants?			
3	Was Gram Panchayat informed before the conduct of social audit?			
4	Was the findings of social audit discussed in the Gram Sabha?			
5	GP level public hearings			
6	Have you attended public hearing at Block?			
7	Have you attended public hearing at the District level?			
8	Are you satisfied with the process of social audit conducted in the GP?			

9	Are you satisfied with the action taken on the findings of social audit?		
10	Is Social Audit of FFC grants useful?		
11	Who benefits most from the social audit of FFC grants?		
12	What are the difficulties/ problems for Gram Panchayat in conduct of social audit of FFC?		
13	What are your suggestions for social audit team?		
14	What are your suggestions for block/district administration and State Government?		

Questionnaire for Households

(Respondent: Head/adult of the Household)

Gram Panchayat:		Head of HH:	Response (please tick)	
S. No.	Items		Yes	No
1	Do you know about works undertaken in the Gram Panchayat utilizing FFC grant?			
2	Do you know that social audit/public hearing of FFC grant has happened in the Gram Panchayat?			
3	Did social audit team contact you for social audit?			
4	Have you participated in the Gram Sabha?			
5	Do you remember when and where the Gram Sabha was held?			
6	Have you participated in the Public Hearing at the GP level?			
7	Do you remember when and where the Public Hearing took place?			
8	Do you remember what issues were discussed in the Gram Sabha/ Public Hearing?			
9	Do you remember who chaired the Gram Sabha/ Public Hearing?			

10	Were people encouraged/allowed to raise their issues and concerns in Gram Sabha and Public Hearing?		
11	Are you satisfied with the response of GP, officials, Jury to issues and concerns raised by people in Gram Sabha and Public Hearing?		
12	Is Social Audit of FFC grants useful?		
13	Will you participate in the social audit again?		

Questions for FGD with community

1. Do you know about Fourteenth Finance Commission?
2. Did you participate in the Gram Panchayat Development Planning/ Yojana Banao Abhiyan?
3. Do you know about works undertaken in the Gram Panchayat utilising FFC grant?
4. What do you know about social audit?
5. Are you aware of social audit conducted in the Gram Panchayat?
6. Have you participated in the Gram Sabha for social audit?
7. Have you participated in the social audit Public Hearing at the GP level?
8. When was that Gram Sabha held in the GP?
9. When was that Public Hearing held in the GP?
10. How did you come to know about the Gram Sabha and Public Hearing?
11. Who chaired the meeting of the Gram Sabha?
12. Who chaired the meeting of the Public Hearing?
13. Were findings of social audit read out in the Gram Sabha/ public hearing?
14. Were you encouraged/ allowed to raise your issues/ concerns in the Gram Sabha/public hearing?
15. Were you satisfied with the response from GP, officials, jury in the GS/ Public Hearing?
16. Is social audit beneficial for the community? If yes, what are the benefits?
17. Is there any improvement in the FFC grant utilisation after Social Audit?
18. Will you participate in the social audit again?

List of Respondents

Respondents from Department of Panchayati Raj

1. Shri Birendra Bhushan, Director
2. Shri Uma Shankar Prasad, Assistant Director
3. Ms. Richa Chaudhary

Respondents from Social Audit Unit

1. Shri Gurjeet Singh, State Coordinator
2. Shri Ujjwal Pahurkar, State Resource Person

Social Audit Resource Persons

- | | |
|----------------------------------|------------------------------|
| 1. Ms. Sushma Deve, | 25. Shri Bardev Kumar Yadav |
| 2. Shri Mansa Mahto | 26. Shri Ramesh Paswan |
| 3. Shri Srikant Mahato | 27. Shri Arbind Kr. Singh |
| 4. Ms. Aparajita Mahto | 28. Shri Pawan Kumar |
| 5. Ms. Kalawati Devi | 29. Shri Ajit Prajapati |
| 6. Ms. Astami Kumari | 30. Shri Dhira Kumar |
| 7. Ms. Tara Devi | 31. Shri Sulendra Sahoo |
| 8. Shri Nelson Topno | 32. Shri Birendra Uraon |
| 9. Shri Bisheshwar Mahto | 33. Shri Anil Paswan |
| 10. Ms. Lalita Kumari | 34. Ms. Damyanti Toppo |
| 11. Ms. Jyoti Bas Mahali | 35. Ms. Sushila Devi |
| 12. Sunil Kumar Mahto | 36. Ms. Sindhu Hembram |
| 13. Shri Janmejaya Mahto | 37. Shri Suresh Prasad Manna |
| 14. Shri Samir Ujjwal Aind | 38. Shri Sitaram Gop |
| 15. Ms. Kanchan Prasad | 39. Shri Sukhdev Mishra |
| 16. Ms. Geeta Anjali Kachhap | 40. Ms. Apurgo Devi |
| 17. Shri Wasim Akram | 41. Shri Motilal Lohra |
| 18. Shri Ashish Kumar Chaturvedi | 42. Ms. Hema Saw |
| 19. Shri Vidya Bhushan Sinha | 43. Ms. Champa Hembram |
| 20. Shri Sudhir Kumar Singh | 44. Ms. Mala Khalko |
| 21. Ms. Lakshmi Devi | 45. Shri Hemant Kr. Mehta |
| 22. Shri Navin Kumar Gautam | 46. Shri Sudarshan Kodah |
| 23. Shri Mantosh Kumar Mehta | 47. Shri Narendra Nath Patar |
| 24. Shri Santosh Paswan | 48. Shri Vikas Sahish |

District Panchayati Raj Officers/ Block Panchayati Raj Officers

DPRO Hazaribagh

BPRO Bishnugarh, Hazaribagh

Ms. Manisha Tirkey, DPRO Lohardagga

DPRO Latehar

Block Panchayat Supervisor, Barwadih, Latehar

Shri Jay Jyoti Samanta, DPRO Jamtara

BPRO, Fatehpur, Jamtara

DPRO Saraikela-Kharsawan

Block Panchayat Supervisor, Saraikela

Gram Panchayat President

Shri Kailash Mahto, Mukhia, Govindpur GP, Hazaribagh

Ms. Yashoda Devi, Mukhia, Bhargon GP, Lohardagga

Ms. Jileba Devi, Mukhia, Ketchki GP, Latehar

Ms. Sonamati Kudu, Mukhia, Palajori, Jamtara

Shri Kanhu Manjhi, Mukhia, Sini GP, Saraikela

Household Respondents

1. Shri Nageshwar Mahato, Govindpur GP
2. Shri Wakil Singh, Govindpur GP
3. Shri Churaman Mahato, Govindpur GP
4. Shri Lakho Sao, Govindpur GP
5. Shri Nilkanth Mahato, Govindpur GP
6. Shri Mukesh Kumar, Govindpur GP
7. Shri Jagdish Mahato, Govindpur GP
8. Ms. Tulasi, Govindpur GP
9. Shri Muhammad Sayeed, Govindpur GP
10. Shri Tulasi Mahto, Govindpur GP
11. Shri Somar Mahto, Govindpur GP
12. Shri Sunil Bhagat, Bhargon GP
13. Shri Jaleshwar Mahali, Bhargon GP
14. Shri Devnath, Bhargon GP
15. Shri Surendra Uraon, Bhargon GP
16. Ms. Birajo Devi, Bhargon GP
17. Ms. Gangotri, Bhargon GP
18. Shri Ekal Ansari, Bhargon GP
19. Ms. Kalawati Uraon, Bhargon GP
20. Shri Raman Uraon, Bhargon GP
21. Shri Dinesh Kumar Mahto, Ketchki GP
22. Shri Vinay Kr. Singh, Ketchki GP
23. Shri Jamman Singh, Ketchki GP
24. Shri Giran Singh, Ketchki GP
25. Shri Baburam Singh
26. Shri Dharendra Kr. Singh, Ketchki GP
27. Shri Rajiv Ranjan Singh, Ketchki GP
28. Shri Sukhlal, Ketchki GP
29. Shri Ramawtar Singh, Ketchki GP

30. Shri Lakhan Ram, Ketchki GP
31. Shri Sudhir Mahato, Palajori GP
32. Shri Lalmohan Chaudhari, Palajori GP
33. Shri Jagat Jadhav, Palajori GP
34. Shri Diwakar Pandit, Palajori GP
35. Shri Nirmal Pandit, Palajori GP
36. Shri Panchanan Pandit, Palajori GP
37. Shri Bhimsen Mahato, Palajori GP
38. Shri Indrajit Pandit, Palajori GP
39. Ms. Champa Devi, Palajori GP
40. Shri Sanji Uraon, Sini GP
41. Ms. Sonamani Sardar, Sini GP
42. Shri Karmu Sardar, Sini GP
43. Ms. Mangali Sardar, Sini GP
44. Ms. Surnwali, Sini GP
45. Shri Rohit, Sini GP
46. Shri Bhikhu Jamadar, Sini GP
47. Ms. Solahabati Jamuda, Sini GP
48. Shri Basudeo Sardar, Sini GP
49. Shri Behula Sardar, Sini GP
50. Shri Devendra Sardar, Sini GP

No. G-39011/4/2015-FD
Government of India
Ministry of Panchayati Raj

11th Floor, Jeevan Prakash Building
25-K.G. Marg, New Delhi-110001
Dated, the December 16, 2015

To
Principal Secretaries/Secretaries,
Panchayati Raj Departments
All States (as per list attached)

Sub: **Utilisation of grants based on the recommendations of the Fourteenth Finance Commission for meeting O & M and capital expenditure by the Gram Panchayat-regarding**

Sir/Madam,

Based on the recommendation of the Fourteenth Finance Commission (FFC), the Department of Expenditure, Ministry of Finance has issued detailed guidelines vide No.13(32)FFC/FCD/2015-16 dated October 8, 2015 for release and utilisation of basic and performance grants to/by the Gram Panchayats (GPs).

2 Under para 3 of the guidelines, upto 10% of the allocation to the GPs is allowed for meeting the cost of technical and administrative support towards O & M and capital expenditure. To formulate common guidelines for the States on proper utilisation of the 10% for meeting the technical and administrative support, the Ministry of Panchayati Raj constituted a 'Committee on Technical and Administrative Support' (CTAS) under the chairmanship of Secretary, Panchayati Raj with representatives from the Central Ministries and a few States. This was also discussed during the meeting of Principal Secretaries/Secretaries, Panchayati Raj held on October 29-30, 2015 and there was consensus for formulating such common guidelines.

3 The Committee in its meeting held on November 6, 2015 prepared draft list of activities which can and which cannot be undertaken utilising these funds. The recommendations of the Committee were forwarded to all the State Governments through e-mail for their suggestions/comments, if any. The States have agreed with the recommendations. The recommendations of the CTAS were further discussed in the meeting of the Coordination Committee constituted in pursuance of para 24 of the guidelines dated October 8, 2015 of the Ministry of Finance. The Coordination Committee while endorsing the recommendations of the CTAS, opined that a common advisory be issued.

4 Accordingly the advisory attached as **Annex** is issued.

Yours faithfully,


(R Shivakumar)

Under Secretary to the Government of India

Copy to:
Finance Commission Division, Department of Expenditure, Ministry of Finance, CGO
Complex, New Delhi

1

(Enclosure to letter No.G-39011/4/2015-FD,dated December 14, 2015)

Annex

Utilisation of FFC Grants towards O & M and Capital Expenditure

List of Activities on which upto 10% of the grants can be utilised

- (i) Hiring of services of professionals like accountant-cum-data entry operator, engineer, etc., on contract basis/piece rate basis and utilising 'barefoot' professionals or Community Resource Persons at Gram Panchayats (GP) level or for a cluster of GPs for GPDP as per the requirements of the GPs. The expenditure is to be shared by the GPS depending on the quantum of services received.
- (ii) Purchase of computers and accessories as well as cost of AMC in GPs which do not have any computer at present.
- (iii) One time cost for providing internet connectivity and recurring charges
- (iv) One time purchase of essential furniture for GP office
- (v) Payment of street light/water supply charges if not being met previously from any other scheme or by any other agency. Old arrears should not be paid from this fund.
- (vi) Meeting the cost/honorarium of professionals who may visit from time to time to check the quality of civil works.
- (vii) Data entry costs
- (viii) One-time updation of accounts
- (ix) Charges of Chartered Accountants who may audit the accounts, (if they are not the statutory auditors)
- (x) Cost of social audit
- (xi) Hire charges for vehicles in emergent cases for inspection of works
- (xii) Capacity building of functionaries if funds for the same are not available under any CSS or State Sector scheme
- (xiii) Cost of preparation of technical plan for implementation of projects like solid and liquid waste management and drinking water, etc.,
- (xiv) Cost of preparation of GPDP – covering all the processes like PRA, IEC, surveys, preparing maps and other documents and holding consultations and cost of essential consumables.
- (xv) Electrification of GP, including provision of solar lights.

Negative list of activities which cannot be undertaken utilising these funds

Expenditure on activities already being funded from other schemes
Felicitation/cultural functions/decorations/inaugurations
Honorarium, TA/DA of elected representatives and salaries/
honorarium of existing employees -permanent and contract.
Expenditure on doles/ awards

Entertainment
Purchase of Air Conditioners
Purchase of Vehicles

Based on the above suggestions, the States may issue a priority list of activities for which these funds can be used depending on the existing manpower and other infrastructure already available in the Gram Panchayats. States should also issue clear Government Orders on the cost and other norms and limits for incurring expenditure on the items.

झारखण्ड सरकार
ग्रामीण विकास विभाग
(पंचायती राज)

कार्यालय आदेश

का0आ0संख्या :- २१७

राँची, दिनांक :- २३-१२-१६

ग्राम पंचायतों को मिलने वाली अनुदान की राशि से क्रियान्वित ग्राम पंचायत विकास योजना से संबंधित योजनाओं के क्रियान्वयन के लिए निम्नरूप से दिशा निर्देश निर्गत किया जाता है :-

- क) ग्राम पंचायत विकास योजनान्तर्गत १४वें वित्त आयोग के अनुशंसा के आलोक में प्राप्त अनुदान से मूलभूत सुविधाओं के निम्नांकित प्रक्षेत्रों से संबंधित गतिविधियों को क्रियान्वित किया जा सकेगा :-
- जलापूर्ति
 - स्वच्छता
 - नाली निर्माण
 - ठोस अपशिष्ट प्रबंधन
 - सामुदायिक संसाधनों का रख रखाव यथा तालाब, बाजार, ऑगनबाड़ी भवन आदि
 - सड़क/फुटपाथ का रख रखाव
 - सार्वजनिक मार्ग तथा अन्य स्थानों में प्रकाश की व्यवस्था एवं रख रखाव
 - कब्रगाह, श्मशान का रख रखाव

ख) योजनाओं का तकनीकी एवं प्रशासनिक स्वीकृति

पंचायत/सक्षम प्राधिकार प्रशासनिक स्वीकृति प्रदान करने से पूर्व यह सुनिश्चित करने कि बजट के अनुरूप उक्त योजना को पूर्ण करने हेतु पर्याप्त राशि उपलब्ध है। जितनी राशि पंचायत के पास उपलब्ध है, उससे पुरानी योजनाओं में व्यय होने वाली राशि एवं पूर्ण के देनदारी को चुकाने में होने वाले व्यय (Committed Liabilities) को घटाने के बाद कुल शेष राशि की १.२५ गुणा राशि की ही योजनाएं ली जाएंगी। किसी भी परिस्थिति में कुल उपलब्ध राशि के १.२५ गुणा से अधिक योजनाओं पर कार्य आरंभ नहीं किया जा सकेगा, जिससे आलोच्य वित्तीय वर्ष में आरंभ की जाने वाली अधिकतम योजनाएँ, उसी वित्तीय वर्ष में पूर्ण हो सके। उदाहरण स्वरूप :-

क्र०	३१.०३.१५ को उपलब्ध राशि	इस वित्तीय वर्ष में प्राप्त आयटन	पंचायतके संसाधनों से अर्जित राशि	अन्य विभागों से प्राप्त राशि	दान / प्रोत्साहन राशि / अन्य आय इत्यादि से प्राप्त राशि (श्रम दान, अन्न दान, वस्तु दान एवं वित्तीय दान सहित)	कुल उपलब्ध राशि (२+३+४+५+६) का योग	पुराने योजनाओं में व्यय होने वाली कुल राशि	अवशेष राशि (७-८)	कुल राशि सिमक्री योजना ली जागी है। (कॉलम ९ का १२५ प्रतिशत)
१	२	३	४	५	६	७	८	९	१०
१	२०००००.००	७७४५३८.००	२३५०००.००	३५०००.००	४०००.००	१०४८३५८.००	७४५६८.००	९७३७९०.००	१२१७२३८.००

इस प्रकार वित्तीय वर्ष २०१५-१६ में कुल १२,१७,००० (बारह लाख सत्तरह हजार) रुपये की योजनाओं की प्रशासनिक स्वीकृति प्रदान की जा सकेगी।

ग) प्राक्कलन तैयार करना एवं उसकी तकनीकी स्वीकृति -

- वार्षिक बजट, अनुमोदित कार्य योजना एवं उपलब्ध संसाधनों के अन्तर्गत किसी योजना के कार्यान्वयन हेतु अभिलेख खोला जाएगा। अभिलेख खोले जाने के पश्चात् प्राक्कलन तैयार करने संबंधी कार्यवाई की जाएगी। अभिलेख निम्न प्रकार से खोला जा सकेगा -

ग्राम पंचायत का कार्यालय प्रखण्ड जिला		
योजना संख्या एवं वर्ष		मद का नाम
योजना का नाम		
वार्षिक कार्य योजना का क्रमांक/वर्ष		
ग्राम सभा से अनुमोदित किए जाने की तिथि		
प्राक्कलित राशि		
अभिकर्ता/लाभुक समिति/संवेदक का नाम		
तिथि एवं वर्ष	पदाधिकारी द्वारा दिया गया आदेश	आदेश पर की गई कार्रवाई

- ii. पंचायत सचिव एवं मुखिया के हस्ताक्षर से कनीय अभियंता को अभिलेख, प्राक्कलन तैयार करने हेतु उपलब्ध कराया जाएगा। वैसी योजनाएं जिनका मानक प्राक्कलन ग्रामीण विकास विभाग (पंचायती राज) द्वारा उपलब्ध (योजनावार मानक प्राक्कलन पंचायत राज के Website www.jharkhandpanchayat.gov.in में भी उपलब्ध) कराए गए हैं, के आधार पर क्रियान्वयन की कार्रवाई प्रारंभ की जा सकेगी। यदि 100 फीट चाहरदीवारी निर्माण का मानक प्राक्कलन उपलब्ध है और कार्य 300 फीट का किया जाना है, तो 100 फीट के मानक प्राक्कलन को तीन के गुणाक के अनुरूप माना जा सकेगा। ऐसे मानक प्राक्कलनों पर अलग से तकनीकी स्वीकृति प्राप्त करने की आवश्यकता नहीं होगी, परंतु कनीय अभियंता कार्य आरंभ किए जाने से पूर्व तकनीकी संभाव्यता (Technical Feasibility) अवश्य देख लेंगे।
- iii. प्रत्येक पंचायत में एक प्राक्कलन पंजी संधारित की जाएगी, जिसमें प्राक्कलन तैयार करने हेतु कनीय अभियंता को अभिलेख प्रेषण की तिथि एवं कनीय अभियंता द्वारा अभिलेख प्राप्ति की तिथि हस्ताक्षर सहित अंकित की जाएगी। कनीय अभियंता के द्वारा प्राक्कलन तैयार करने के पश्चात् सक्षम पदाधिकारी के पास तकनीकी स्वीकृति हेतु भेजा जाएगा। कनीय अभियंता सक्षम पदाधिकारी से तकनीकी स्वीकृति प्राप्त करने के पश्चात् अभिलेख ग्राम पंचायत को वापस उपलब्ध कराने की तिथि प्राप्तकर्ता के हस्ताक्षर के साथ अंकित की जाएगी।
- iv. तकनीकी स्वीकृति के लिए अधिसीमा निम्न रूप से निर्धारित की जाती है -

क्र० सं०	तकनीकी स्वीकृति देने वाले सक्षम पदाधिकारी	राशि की अधिसीमा
1	सहायक अभियंता	10.00 लाख रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
2	जिला अभियंता या कार्यपालक अभियंता	25.00 लाख रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
3	अधीक्षण अभियंता	1 करोड़ रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
4	मुख्य अभियंता	5 करोड़ रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
5	अभियंता प्रमुख	5 करोड़ रुपये की लागत से अधिक की पंचायती राज संस्थाओं की योजनाओं के लिए

उपर्युक्त उल्लेखित तकनीकी स्वीकृति देने की अधिसीमा पंचायती राज संस्थाओं को केन्द्र सरकार/राज्य सरकार/अन्य संस्था/स्वनिधि से प्राप्त निधियों द्वारा ली जाने वाली योजनाओं पर भी लागू होगा।

घ) योजना के अन्तर्गत प्रशासनिक स्वीकृति –

- i. तकनीकी स्वीकृति प्राप्त होने के पश्चात् पंचायत सभी अभिलेखों को कार्यकारिणी के समक्ष विमर्श हेतु रखेंगे तथा बहुमत/सर्वसम्मति के आधार पर लिए गए निर्णय के अनुरूप योजनाओं की प्रशासनिक स्वीकृति मुखिया स्तर से पाँच (5) लाख रुपये तक ही प्रदान की जा सकेगी।
- ii. पाँच (5) लाख रुपये से ऊपर की योजनाओं की प्रशासनिक स्वीकृति प्राप्त करने हेतु अभिलेख कार्यकारिणी में बहुमत/सर्वसम्मति के आधार पर लिए गए निर्णय के आलोक में पंचायत द्वारा प्रखण्ड विकास पदाधिकारी के पास भेजा जाएगा। प्रखण्ड विकास पदाधिकारी सात दिनों के अन्दर प्रशासनिक स्वीकृति संबंधी आवश्यक निर्णय लेंगे।
- iii. योजनाओं की प्रशासनिक स्वीकृति हेतु निम्न प्रकार से अधिकृत किया गया है :-

क्र० सं०	प्रशासनिक स्वीकृति देने वाले प्राधिकार	राशि की अधिसीमा
1	ग्राम पंचायत की कार्यकारिणी समिति द्वारा सामूहिक रूप से निर्णय द्वारा	5.00 लाख रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
2	प्रखण्ड विकास पदाधिकारी	10.00 लाख रुपये तक की लागत वाली पंचायती राज संस्थानों के योजनाओं के लिए
3	उप विकास आयुक्त	1 करोड़ रुपये तक की लागत वाली पंचायती राज संस्थाओं की योजनाओं के लिए
4	राज्य सरकार	1 करोड़ रुपये से उपर तक की पंचायती राज संस्थाओं की योजनाओं के लिए

- iv. प्रशासनिक स्वीकृति के लिए प्राप्त अभिलेखों पर प्राप्ति के सात दिनों के अन्दर निर्णय लिया जाना अनिवार्य होगा।
- v. प्रशासनिक स्वीकृति प्रदान करते समय निम्नलिखित तथ्यों का दृढ़ता पूर्वक अनुपालन सुनिश्चित करेंगे –
 - अभिलेख एवं प्राक्कलन को पंचायत की कार्यकारिणी के बैठक में रखा जाएगा एवं सर्वसम्मति/बहुमत से सहमति प्राप्त होने के पश्चात् ही प्रशासनिक स्वीकृति प्रदान की जाय।
 - गत वर्ष की चालू योजनाओं में दिए जाने वाले राशि को घटाने के बाद उपलब्ध राशि के 1.25 गुणा राशि की ही योजना की प्रशासनिक स्वीकृति दी जाए।
- vi. योजना पंजी-प्रशासनिक स्वीकृति प्राप्त योजना अभिलेखों पर कार्य आरंभ करने से पूर्व इसे योजना पंजी में दर्ज करना अनिवार्य होगा। योजना पंजी वित्तीय वर्षवार संधारित की जाएगी। इस पंजी में योजना का नाम, प्राक्कलित राशि, प्रशासनिक स्वीकृति प्राप्ति की तिथि, कार्यादेश निर्गत करने की तिथि, कार्य पूर्ण करने की तिथि, मापी की तिथि, मूल्यांकित राशि, भुगतान तिथि के साथ-साथ प्रत्येक भुगतान को भी अभिलिखित किया जाना अनिवार्य होगा।

ङ) योजनाओं के एजेंसी/अभिकर्ता

योजनाओं में संबंधित मुखिया, उप मुखिया एवं वार्ड सदस्य संबंधित पंचायत सचिव एवं प्रखण्ड स्तरीय कोई भी सरकारी कर्मी, पदाधिकारी या उच्चतर संस्था के जनप्रतिनिधि के निजी रिश्तेदार (क्लड रिलेशन) योजनाओं के अभिकर्ता नहीं बनाए जा सकेंगे।

- i. पंचायती राज संस्थाओं द्वारा छोटी-छोटी योजनाएँ जिनकी प्राक्कलित राशि 2.50 लाख रुपये तक हो, का कार्यान्वयन स्थानीय लाभुक समिति के माध्यम से किया जाएगा।
- ii. लाभुक समिति का चयन उस ग्राम सभा की बैठक में किया जाएगा जहाँ योजना कार्यान्वयन का प्रस्ताव है। लाभुक समिति में अध्यक्ष तथा सचिव के अलावा तीन (3) और सदस्य ग्राम सभा की बैठक में चयनित किए जाएंगे। योजनाओं में कार्य कराने हेतु एकरारनामा लाभुक समिति के अध्यक्ष से किया जाएगा। लाभुक समिति के अध्यक्ष ही कार्य के प्रति जिम्मेवार माने जाएंगे। परंतु लाभुक समिति, बहुमत के

- आधार पर, अपना अध्यक्ष बदले जाने का प्रस्ताव लाकर संबंधित मुखिया को प्रेषित कर सकेगी।
- iii. यदि लाभुक समिति के अध्यक्ष को बदले जाने का प्रस्ताव पंचायत को प्राप्त होता है तो ग्राम पंचायत (कार्यकारिणी) की बैठक में निर्णय लेगी।
 - iv. 2.50 लाख रुपये से अधिक की योजनाओं के लिए अभिकर्ता का चयन निविदा के आधार पर किया जाएगा।
 - v. पंचायत स्तरीय निविदा के निष्पादन में प्रखण्ड विकास पदाधिकारी सहयोग करेंगे।
 - vi. पंचायत स्तरीय निविदा समिति में निम्नलिखित सदस्य होंगे –
 - (1) संबंधित पंचायत के मुखिया (अध्यक्ष)
 - (2) संबंधित प्रखण्ड के सहायक अभियंता या संबंधित प्रखण्ड/पंचायत के कनीय अभियंता
 - (3) संबंधित प्रखण्ड के सहायक सचिव पंचायत समिति या प्रखण्ड विकास पदाधिकारी के द्वारा मनोनीत प्रखण्ड कार्यालय के एक सहायक
 - (4) संबंधित पंचायत के पंचायत सचिव
 - (5) संबंधित वार्ड का वार्ड सदस्य अथवा पेसा क्षेत्र के ग्राम सभा अध्यक्ष
 - vii. निविदा का निष्पादन संबंधित प्रखण्ड कार्यालय में किया जाएगा। निविदा में निर्णय होने/के रद्द होने पर सभी कागजात संबंधित पंचायत सचिव पंचायत कार्यालय में सुरक्षित रखने के लिए प्राप्त कर लेंगे। निविदा स्थगित होने की दशा में संबंधित निविदा के कागजात प्रखण्ड मुख्यालय में ही निविदादाता/मुखिया/अन्य सभी सदस्यों के हस्ताक्षर के बाद सील बंद कर रखी जाएगी। अंतिम निबटारे के बाद पंचायत सचिव उसे अपने कार्यालय में ले जाने के लिए समक्ष होंगे। प्रखण्ड विकास पदाधिकारी से यह अपेक्षा की जाती है वे प्रखण्ड पंचायत राज पदाधिकारी एवं अपने किसी योग्य सहायक के माध्यम से निविदा के कार्यों में पंचायतों को सहयोग प्रदान करेंगे।
 - viii. योजनाओं के कार्यान्वयन के तकनीकी सामग्री यथा सोलर लाईट सिस्टम आदि का क्रय सरकारी अभिकरण/ अभिसरण से ही किया जाएगा, यथा जेडा। पेयजल से संबंधित योजनाओं का कार्यान्वयन संबंधित विभाग द्वारा कराया जाएगा अथवा उनके तकनीकी परामर्श से क्रियान्वित कराया जा सकेगा।
 - ix. पंचायत स्तरीय योजनाओं के लिए मापी पुस्त प्रखण्ड विकास पदाधिकारी के द्वारा मशीन से कर्मांकित कर निर्गत की जाएगी। इस कार्य हेतु प्रखण्ड विकास पदाधिकारी प्रखण्ड स्तर पर एक मापी पुस्त निर्गत पंजी प्रपत्र – 1 में संधारित करेंगे।
 - x. उक्त मापी पुस्त का कर्मांक मास्टर रोल पर भी अंकित किया जाएगा।
 - xi. 2.50 लाख रुपये से अधिक की योजनाओं पर जो संविदा के आधार पर संवेदक को दिए जाएंगे के लिए मास्टर रोल जमा किया जाना आवश्यक नहीं होगा।
- च) योजनाओं पर किया जाने वाला भुगतान –
- i. गैर निविदा वाले योजनाओं में प्रथम अग्रिम के रूप में अधिकतम 15,000/- ₹0 अथवा पचास प्रतिशत जो कम हो देय होगा। तत्पश्चात् आगे किए जाने वाले प्रत्येक भुगतान, किए गए कार्य के अनुरूप जो मापी पुस्त में दर्ज हो, किया जाएगा।
 - ii. मापी पुस्त में दर्ज मापी के अनुरूप योजना का भुगतान ग्राम पंचायत की बैठक (कार्यकारिणी) में लिए गए निर्णय के आलोक में किया जाएगा। इस प्रयोजन हेतु ग्राम पंचायत की बैठक (कार्यकारिणी) कम से कम पाक्षिक आयोजित की जा सकेगी।
 - iii. प्रथम अग्रिम के भुगतान के अतिरिक्त योजनाओं में किए जाने वाले प्रत्येक भुगतान ग्राम पंचायत की कार्यकारिणी के अनुमोदन से होगा।
 - iv. 2.50 लाख रुपये से अधिक की योजनाओं में मास्टर रोल समर्पित किया जाना संविदा के आधार पर चयनित संवेदक के लिए अनिवार्य नहीं होगा।
 - v. लाभुक समिति विपत्र प्राप्त होने के तीन दिनों के अन्दर मास्टर रोल एवं अभिश्रव तथा संवेदक विपत्र प्राप्त होने के तीन दिनों के अन्दर अभिश्रव अवश्य जमा कर देंगे।

- विलम्ब होने की दशा में लाभुक समिति को विलम्ब का कारण दर्शाते हुए आवेदन पत्र के साथ मास्टर रोल एवं अभिश्रव जमा कर सकेंगे।
- vi. विपत्र, मास्टर रोल एवं अभिश्रव प्राप्त हो जाने के उपरांत, भुगतान के पूर्व ग्राम पंचायत का अनुमोदन प्राप्त करना आवश्यक होगा।
 - vii. मास्टर रोल एवं अभिश्रव की कुल राशि तथा मापी पुस्त में अंकित राशि में से जो कम हो, का भुगतान किया जाएगा।
 - viii. योजनाओं के मापी का सत्यापन तकनीकी स्वीकृति हेतु दिए गए अधिसूचना के अनुरूप सक्षम पदाधिकारी के द्वारा किया जाना अनिवार्य होगा।
 - ix. एक लाख रुपये से अधिक के मापी दर्ज होने पर सहायक अभियंता के द्वारा सत्यापन किया जाना अनिवार्य होगा। सत्यापन के उपरांत ही भुगतान के संबंध में निर्णय लिया जा सकेगा।
 - x. इसी प्रकार दस लाख रुपये से अधिक का मापी दर्ज होने पर इसकी जाँच कार्यपालक अभियंता स्तर के अभियंता से किया जाना आवश्यक होगा।
 - xi. दर्ज किए गए मापी के अनुरूप मास्टर रोल एवं अभिश्रव समर्पित किए जाने पश्चात् ही विपत्र के अनुरूप देय राशि का भुगतान किया जा सकेगा।
 - xii. भुगतान हर परिस्थिति में लाभुक समिति/अभिकर्ता के बैंक खाता में ही किया जाएगा।
 - xiii. निविदा आधारित कार्य में निविदादाता को किसी भी प्रकार की अग्रिम राशि देय नहीं होगी। उनका भुगतान किए गए कार्य के मापी के मूल्यांकन के अनुरूप की जाएगी।
 - xiv. भुगतान आदेश एवं अभिकर्ता/संवेदक के द्वारा राशि प्राप्ति के लिए निम्न प्रकार के प्रपत्र का उपयोग किया जा सकता है -

ग्राम पंचायत का कार्यालय	प्रखण्ड	जिला
भुगतान आदेश		
योजना का नाम :-		
योजना संख्या एवं वर्ष :-		
अभिकर्ता/संवेदक का नाम :-		
प्रमाणित किया जाता है कि श्री/श्रीमती		
ग्राम	पंचायत	प्रखण्ड
जिला	के द्वारा	
योजना में		
कुल	रुपये का कार्य किया गया है। इनके द्वारा किए गए कार्य के विरुद्ध	रुपये का विपत्र कर्तीय अभियंता के द्वारा दर्ज किया गया है। इसकी जाँच
सहायक/कार्यपालक अभियंता के द्वारा की गई है। उक्त योजना में अभिकर्ता/संवेदक के द्वारा		
रुपये का मास्टर रोल एवं का अभिश्रव समर्पित की गई है जो अभिलेख में संलग्न है।		
इस योजना की वर्तमान स्थिति निम्नवत है :-		
क) योजना की कुल प्राक्कलित राशि		
ख) वर्तमान में विपत्र की कुल राशि		
ग) पूर्व में दी गई राशि		
घ) भुगतेय राशि (ख - ग)		
ड) अवशेष राशि		
(च) पूर्व में समर्पित मास्टर रोल की राशि वर्तमान में समर्पित मास्टर रोल की राशि		
तदनुसार आदेश दिया जाता है कि अभिकर्ता/संवेदक को उचित पहचान पर कुल		
का भुगतान करें।		
पंचायत सचिव	प्राप्ति	मुखिया
प्रमाणित किया जाता है कि मैं श्री		
योजना संख्या एवं वर्ष के		पिता
रुपये का भुगतान प्राप्त किया। यह राशि मुझे		योजना अन्तर्गत कुल
चेक संख्या	के द्वारा पंचायत सचिव एवं मुखिया जो	बैंक के
पंचायत के हैं, से प्राप्त हुई।		
पहचान करने वाले का हस्ताक्षर	प्राप्तकर्ता का हस्ताक्षर	

- छ) मास्टर रॉल एवं अभिश्रव का संधारण –
- पंचायत सचिव विपत्र के आलोक में भुगतान किए जाने के पहले यह सुनिश्चित करेंगे कि उपस्थापित विपत्र के आलोक में लाभुक समिति/अभिकर्ता के द्वारा मास्टर रॉल एवं अभिश्रव किए गए कार्यों के अनुरूप जमा कर दिया गया है।
 - कनीय अभियंता अंतिम मापी में सामग्री विवरणी (Material Statement) भी योजनावार दर्ज करेंगे ताकि रॉयल्टी के कागजात प्राप्त करने अथवा कटौती किए जाने में आसानी हो सके।
 - योजना पूर्ण होने के समय तथा अंतिम भुगतान के समय पंचायत सचिव एवं मुखिया यह सुनिश्चित करेंगे कि लाभुक समिति के अध्यक्ष/संवेदक के द्वारा रॉयल्टी का भुगतान कर दिया गया है। यदि लाभुक समिति के अध्यक्ष/संवेदक के द्वारा रॉयल्टी जमा नहीं किया गया हो तो प्राक्कलित राशि का दो प्रतिशत सुरक्षित जमा के रूप में कटौती कर ली जाए।
 - पंचायत सचिव एवं मुखिया रॉयल्टी के रूप में प्राप्त राशि को स्वयं प्रखण्ड विकास पदाधिकारी के माध्यम से सुसंगत शीर्ष में कोषागार में जमा करेंगे।
 - प्रत्येक मास्टर रॉल एवं अभिश्रव, लाभुक समिति एवं अभिकर्ता के द्वारा सत्यापित किया जाएगा कि उक्त भुगतान उनके द्वारा किया गया है। यदि मास्टर रॉल या अभिश्रव फर्जी पाया जाता है तो इसके लिए सीधे जवाबदेह लाभुक समिति के अध्यक्ष की होगी।
 - प्रत्येक मास्टर रॉल एवं अभिश्रव पर कनीय अभियंता का हस्ताक्षर होगा जो इस बात को सत्यापित करेगा कि विपत्र के अनुरूप कितने श्रम दिवस एवं कितने समानों का उपयोग उक्त योजना में किया गया है।
 - प्राप्त मास्टर रॉल एवं अभिश्रव पंचायत सचिव एवं मुखिया के संयुक्त हस्ताक्षर से अनुमोदित किया जाएगा।
 - अनुमोदित मास्टर रॉल एवं अभिश्रव को पंचायत सचिव योजना के अभिलेख में ही संधारित करेंगे।
- ज) योजनाओं में की जाने वाली मापी –
- प्रत्येक योजनाओं में प्रत्येक 15 दिनों में मापी लिया जाना अनिवार्य होगा। ग्राम पंचायत कार्यालय में मापी पुस्तक संचालन पंजी (Measurement Book Movement Register) प्रपत्र – 2 में दिए गए प्रारूप के अनुसार किया जाना अनिवार्य होगा।
 - यदि लगातार दो मापी में किसी भी प्रकार से प्रगति नहीं पाई जाती है तो मुखिया इस संबंध में लाभुक समिति/संवेदक से स्पष्टीकरण प्राप्त कर सकेंगे एवं तर्क पूर्ण उत्तर नहीं दिए जाने पर इसे कार्यकारिणी के समक्ष रखेंगे एवं सर्वसम्मति/बहुमत से एकरारनामा रद्द करते हुए किसी दूसरे लाभुक समिति/संवेदक से कार्य कराने में सक्षम होंगे। तत्पश्चात् नियमानुसार अभिकर्ता से राशि की वसूली हेतु कार्रवाई की जा सकेगी।
 - मापी पुरत अभिलेख के साथ ही संलग्न रखी जाएगी।
- झ) अभिलेख बन्द करने संबंधी निदेश
- योजना के अंतिम मापी प्राप्त होने के पश्चात् सक्षम पदाधिकारी के द्वारा जॉचोपरांत मापी पुस्तक पर लाभुक समिति के अध्यक्ष/अभिकर्ता का हस्ताक्षर भी प्राप्त करेंगे कि वे मापी से संतुष्ट हैं।
 - पंचायत सचिव उक्त अभिलेख को मापी पुस्तक सहित पंचायत के कार्यकारिणी के समक्ष रखेंगे एवं योजना के गुणवत्ता पर सर्वसम्मति/बहुमत से निर्णय लेकर भुगतान किया जा सकेगा।
 - गुणवत्ता के संबंध में कार्यकारिणी के सकारात्मक निर्णय के पश्चात् कार्य पूर्ण किए जाने का प्रमाण पत्र मुखिया एवं पंचायत सेवक अभिलेख में लिपिबद्ध करते हुए अंकेक्षण हेतु अभिलेख सुरक्षित रखेंगे।
- ञ) उपयोगिता प्रमाण पत्र –
- 14वें वित्त आयोग में वर्षवार प्राप्त कुल राशि का उपयोगिता प्रमाण पत्र राज्य के माध्यम से पंचायती राज मंत्रालय, भारत सरकार को भेजा जाएगा। एक वित्तीय वर्ष में कर्णांकित राशि दो किशतों में दी जाएगी। इस प्रपत्र में केन्द्रांश एवं राज्यांश की राशि अंकित करते हुए पंचायतों द्वारा यह प्रमाणित

किया जाएगा कि उपलब्ध कराए गए राशि में कितने राशि का उपयोग किया गया एवं कितनी राशि अवशेष बच गई। ग्राम पंचायतें उपयोगिता प्रमाण पत्र उप विकास आयुक्त के पास प्रपत्र - 3 में समर्पित करेंगे।

14वें वित्त आयोग से ली जाने वाली सभी योजनाओं की प्रविष्टि Plan Plus एवं Pria Soft में किया जाना सुनिश्चित किया जाएगा।

ट) योजनाओं का निरीक्षण

- i. सभी त्रिस्तरीय पंचायत के निर्वाचित जन प्रतिनिधियों से यह अपेक्षा की जाती है कि वे पंचायत से चलने वाली योजनाओं का निरीक्षण अपने भ्रमण के दौरान करते हुए आवश्यक संशोधन हेतु प्रस्ताव ग्राम पंचायत एवं पंचायत समिति एवं जिला परिषद को उपलब्ध कराएंगे।
- ii. उपायुक्त, उप विकास आयुक्त प्रमण्डलीय, उप निदेशक, जिला पंचायत राज पदाधिकारी, कार्यपालक पदाधिकारी, जिला परिषद, सहायक निदेशक (अनुमण्डल स्तर), प्रखण्ड विकास पदाधिकारी, प्रखण्ड पंचायत राज पदाधिकारी/प्रखण्ड स्तरीय पर्यवेक्षक (प्रखण्ड विकास पदाधिकारी के द्वारा आवंटित पंचायत के आधार) एवं पंचायत सेवक द्वारा क्रमशः न्यूनतम 1, 3, 5, 10, 10, 20, 25, 100 एवं 100 प्रतिशत योजनाओं का निरीक्षण एवं पर्यवेक्षण किया जाएगा।
- iii. जिला अभियंता, जिला परिषद/समकक्ष कार्यपालक अभियंता के द्वारा न्यूनतम 10 प्रतिशत सहायक अभियंता, जिला परिषद/समकक्ष सहायक अभियंता न्यूनतम 50 प्रतिशत एवं कनीय अभियंता के द्वारा शत-प्रतिशत योजनाओं का निरीक्षण एवं पर्यवेक्षण किया जाएगा।
- iv. अपने निरीक्षण के दौरान यदि किसी योजना में अनियमितता अथवा गुणवत्ता के संबंध में शिकायत प्राप्त होती है तो इस संबंध में संबंधित जन प्रतिनिधि/सरकारी पदाधिकारी/तकनीकी पदाधिकारी/मुखिया/प्रखण्ड विकास पदाधिकारी एवं जिला पंचायती राज पदाधिकारी को सूचित करेंगे। पंचायत समिति के कार्यपालक पदाधिकारी आवश्यकता पड़ने पर पंचायत के बैंक खाता को seal करने के लिए सक्षम होंगे। आवश्यकतानुरूप इसे दुबारा संचालित करने के लिए उप विकास आयुक्त से आदेश प्राप्त करना आवश्यक होगा।
- v. निरीक्षण पंजी -- प्रत्येक योजना के कार्य स्थल पर निरीक्षण पंजी संधारित रहेगी, जिसे पंचायत सचिव अपने हस्ताक्षर एवं मुहर से निर्गत करेंगे। इसमें पर्यवेक्षी/निरीक्षी पदाधिकारी अपनी टिप्पणी अंकित करेंगे। वरीय पदाधिकारियों के द्वारा अंकित टिप्पणी के अनुसार संबंधित लाभुक समिति/संवेदक/तकनीकी पदाधिकारी/पंचायत सचिव/मुखिया प्राप्त निर्देशों का अनुपालन करेंगे। उक्त निरीक्षण पंजी, योजना पूर्ण होने के पश्चात् अभिलेख के हिस्से के रूप में संधारित रहेगी।

प्रपत्र - 1

मापी पुस्त निर्गत पंजी

क्र०	मापी पुस्त का क्रमांक	पंचायत का नाम	जिस योजना के लिए निर्गत किया गया उसका सं०/वर्ष	प्राप्त करने वाले पंचायत सचिव का नाम	मापी पुस्त निर्गत तिथि	प्राप्त कर्ता का हस्ताक्षर एवं तिथि	अभ्युक्ति
1	2	3	4	5	6	7	8
1							
2							

प्रपत्र - 2

Measurement Book Movement Register
(मापी पुस्त संचालन पंजी)

क्र०	योजना का नाम, एवं एवं सचिवालय	कर्मचारी अभियंता के द्वारा मापी पुस्त लिए जाने की तिथि	कर्मचारी अभियंता का हस्ताक्षर	वर्ष की गई मापी की दुबल राशि	कर्मचारी अभियंता के द्वारा मापी पुस्त वापस किए जाने की तिथि	कर्मचारी अभियंता का हस्ताक्षर	सहायक अभियंता के द्वारा मापी पुस्त लिए जाने की तिथि	सहायक अभियंता का हस्ताक्षर	सहायक अभियंता के द्वारा मापी पुस्त वापस किए जाने की तिथि	सहायक अभियंता का हस्ताक्षर
1	2	3	4	5	6	7	8	9	10	11

प्रपत्र - 3

झारखण्ड सरकार
ग्रामीण विकास विभाग (पंचायती राज)

14वें वित्त आयोग से प्राप्त राशि का उपयोगिता प्रमाण पत्र

पंचायत का नाम -

क्रमांक	प्रकार	विभागीय पत्रांक / दिनांक जिससे राशि उपलब्ध कराई गई	कुल राशि
1	2	3	4
1	केन्द्रांश		
2	राज्यांश		
3	अन्य विविध प्राप्तियाँ (रूढ़ इत्यादि)		
कुल			

1. प्रमाणित किया जाता है कि वर्ष में ग्राम पंचायत को 14वें वित्त आयोग के अन्तर्गत कुल रु० बुनियादी अनुदान के रूप में केन्द्रांश के रूप में प्राप्त हुआ तथा राज्यांश के रूप में रु० प्राप्त हुआ। गत वर्ष की अव्यहृत शेष राशि कुल रु० का भी उपयोगिता भी इसमें संनिहित है। उपरोक्त विविध प्राप्ति के रूप में इस वर्ष कुल रु० प्राप्त हुए।
2. प्रमाणित किया जाता है कि उपरोक्त उल्लेखित कुल राशि में से कुल रु० का उपयोग जिन उद्देश्यों के लिए किया जाना था, में किया गया। साथ ही यह भी प्रमाणित किया जाता है कि कुल रु० इस वर्ष अव्यवहृत शेष रह गए हैं, जो आगामी वित्तीय वर्ष के चलने वाली योजनाओं के उपयोग में लाए जाएंगे।
3. प्रमाणित किया जाता है कि मैं पूर्ण रूप से इस बात से संतुष्ट हूँ कि जिस उद्देश्य से अनुदान स्वरूप राशि प्राप्त हुई थी उसे ही पूरा करने में राशि व्यय की गई है। मैं इस संबंध में जौंचोपरान्त यह पाया हूँ कि जिस कार्य एवं उद्देश्य की पूर्ति के लिए राशि उपलब्ध कराई गई थी, उसी पर इसका उपयोग किया गया है।
 - (i) चार्टर्ड एकाउंटेंट के द्वारा दिनांक से तक के लेखाओं की जाँच की गई जिसे इसके साथ संलग्न किया जा रहा है।
 - (ii) प्रमाणित किया जाता है कि उक्त राशि का व्यय वित्तीय एवं भौतिक रूप से भारत सरकार एवं राज्य सरकार के द्वारा निर्गत मार्गदर्शिका के अनुरूप किया गया है।
4. उक्त राशि के उपयोग का परिणाम निम्नवत है -
 - क) आगम (मदवार एवं नियमानुसार जौंच टिप्पणी) -
 - (i)
 - (ii)
 - ख) निर्गम (मदवार एवं नियमानुसार जौंच एवं परिणाम) -
 - (i)

दिनांक पंचायत सचिव का हस्ताक्षर मुखिया का हस्ताक्षर एवं मुहर

उपरोक्त निदेशानुसार 14वें वित्त आयोग की अनुशंसा के आलोक में प्राप्त अनुदान से ली जाने वाली योजनाओं के क्रियान्वयन में लागू किया जाएगा एवं वर्णित निदेश का अनुपालन दृढ़तापूर्वक सुनिश्चित किया जाय।


23.12.16
(वदनी दादेल)

सरकार के सचिव।

ज्ञापांक :- 3961 राँची, दिनांक :- 23-12-16
प्रतिलिपि :- प्रधान सचिव, ग्रामीण विकास विभाग, झारखण्ड, राँची को सूचनार्थ प्रेषित।


23.12.16
सरकार के सचिव।

ज्ञापांक :- 3961 राँची, दिनांक :- 23-12-16
प्रतिलिपि :- निदेशक, ग्रामीण विकास विभाग (पंचायती राज), झारखण्ड, राँची को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।


23.12.16
सरकार के सचिव।

ज्ञापांक :- 3961 राँची, दिनांक :- 23-12-16
प्रतिलिपि :- झारखण्ड राज्य अन्तर्गत सभी उपायुक्त/सभी उपविकास आयुक्त सह-मुख्य कार्यपालक पदाधिकारी, जिला परिषद/सभी संबंधित कोषागार पदाधिकारी/सभी उप निदेशक, पंचायत राज/सभी जिला पंचायत राज पदाधिकारी/सभी कार्यपालक पदाधिकारी, जिला परिषद/सभी जिला अभियंता, जिला परिषद/सभी सहायक निदेशक, पंचायत राज/ सभी District Project Manager (DPM) को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।
निदेश दिया जाता है कि तदनुसार ग्राम पंचायतों के मुखिया, पंचायत सचिव एवं वार्ड सदस्यों को इस संबंध में विस्तृत जानकारी उपलब्ध कराना सुनिश्चित करेंगे।


23.12.16
सरकार के सचिव।

**झारखण्ड सरकार
ग्रामीण विकास एवं पंचायत राज विभाग
(पंचायत राज निदेशालय)**

द्वितीय तल्ला , FFP बिल्डिंग ,सेक्टर 3,धुर्वा ,रांची ८३४००४

कार्यालय आदेश संख्या : 137

दिनांक : 15.5.17

**झारखण्ड में चौदहवें वित्त आयोग की राशि का वर्ष २०१७-१८ में सम्पादित किये जाने वाले सामाजिक
अंकेक्षण हेतु दिशा-निर्देश**

1. महात्मा गाँधी राष्ट्रीय ग्रामीण रोजगार गारंटी अधिनियम की धारा 17 के तहत एवं भारत सरकार द्वारा अधिसूचित 'महात्मा गाँधी राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीमों की लेखा परीक्षा नियम, 2011' के आलोक में झारखण्ड में सामाजिक अंकेक्षण की प्रक्रिया को संचालित करने के लिए जे .एस.एल.पी.एस ,झारखण्ड में एक स्वतंत्र इकाई के रूप में सोशल ऑडिट यूनिट का गठन किया गया है | इस यूनिट के द्वारा अन्य योजनाओं के सामाजिक अंकेक्षण हेतु विकास आयुक्त के निर्देशानुसार पहल के अंतर्गत पलामू और साहेबगंज जिले के चयनित पंचायतों में मनरेगा के सामाजिक अंकेक्षण के साथ साथ आंगनवाडी केन्द्रों का भी सामाजिक अंकेक्षण किया गया है साथ ही पलामू और गोड्डा में इंदिरा आवास योजना का भी अंकेक्षण संपन्न किया जा रहा है .
2. चौदहवें वित्त योग की अनुशंखाओं और भारत सरकार द्वारा निर्गत निर्देशों के अलोक में ग्राम पंचायतों को दिए गए चौदहवें वित्त आयोग की राशि और इनसे सम्बंधित प्रक्रियाओं का भी वर्ष 2017-18 में सामाजिक अंकेक्षण का कार्य ,सोशल ऑडिट यूनिट ,झारखण्ड द्वारा संपन्न किया जायेगा . अप्रैल माह में संलग्न केलिन्डर के अनुसार पुरे नामकुम प्रखंड औए माह मई से मार्च २०१८ तक 1500 ग्राम पंचायतों में मनरेगा के सामाजिक अंकेक्षण के साथ साथ यह प्रक्रिया सम्पादित की जाएगी|अगले वर्ष तक सभी ग्राम पंचायतों में यह कार्य सम्पादित किया जायेगा| अपने जिले में इस अधिसूचना के आलोक में सामाजिक लेखा परीक्षा को पूर्णरूपेण पूरी निष्ठा से लागू करने की जिम्मेदारी उपायुक्त के संरक्षण में जिला पंचायत राज पदाधिकारी का होगी|
3. सामाजिक अंकेक्षण की प्रक्रिया प्रारंभ होने के पूर्व सभी जिलों में सोशल ऑडिट यूनिट द्वारा कार्यशालाएं आयोजित की जाएँगी जिसमे सभी पक्षों को उनके दायित्व ,प्रक्रिया ,इसके उद्देश्यों और

केलिन्डर के सम्बन्ध में जानकारी दी जाएगी, इसमें सभी चयनित पंचायतों के मुखिया और पंचायत सेवक भाग लेंगे।

4. सामाजिक अंकेक्षण की प्रक्रिया को संचालित करने के लिए सोशल ऑडिट यूनिट द्वारा प्रखंड /ग्राम स्रोत व्यक्ति का चयन और प्रशिक्षण किया जायेगा। क्रियान्वयन एजेंसी सामाजिक अंकेक्षण की किसी प्रक्रिया में हस्तक्षेप नहीं करेगी और इस प्रक्रिया को सुसंपन्न कराने के लिए हर संभव सहयोग करेगी।
5. जिला पंचायत राज पदाधिकारी प्रखंड विकास पदाधिकारी /प्रखंड पंचायत पर्यवेक्षक के माध्यम से सामाजिक अंकेक्षण दल को ग्राम पंचायत से सम्बंधित वांछित सूचना /दस्तावेज की छाया प्रति उपलब्ध करवाएंगे जिसमें मासिक प्रगति प्रतिवेदन, राशि उपलब्धता और सामग्री उपलब्धता के सम्बन्ध में पर्याप्त जानकारी उपलब्ध हो सके।
6. सम्बंधित पंचायतों के पंचायत सचिव एवं अन्य कर्मों को अंकेक्षण की पूरी प्रक्रिया के दौरान सहयोग के लिए क्षेत्र में अनिवार्य रूप से उपलब्ध रहना होगा। परन्तु वे अंकेक्षण की प्रक्रिया को किसी भी प्रकार से प्रभावित अथवा बाधित नहीं करेंगे।
7. सामाजिक अंकेक्षण की पूरी प्रक्रिया एवं सभी स्तर की जनसुनवाई के दौरान विधि व्यवस्था बहाल रखने, एवं सामाजिक अंकेक्षण दल और शिकायतकर्ता की सुरक्षा व्यवस्था का समुचित प्रबंध सुनिश्चित किया जाय। इस क्रम में जिला स्तर पर पुलिस अधीक्षक के साथ संयुक्त रूप से सभी आवश्यक कदम उठाये जाएँ तथा सम्बंधित थाने को आवश्यक आदेश निर्गत कराये जाएँ।
8. पंचायत स्तर की प्रारम्भिक बैठक (संलग्न कार्यक्रम के अनुरूप) में पंचायत के सभी जन प्रतिनिधि, पंचायत कर्मों, महिला पर्यवेक्षिका, आँगनबड़ी सेविका, महिला स्वयं सहायता समूह, स्वयंसेवक, के प्रतिनिधि भाग लेंगे जहाँ सामाजिक अंकेक्षण हेतु नियुक्त ग्राम स्रोत व्यक्ति सामाजिक अंकेक्षण की आवश्यकता, प्रक्रिया और कैलेंडर पर चर्चा करेंगे। इसी बैठक में सर्वसम्मति से मनरेगा और चौदहवें वित्त योग के संयुक्त सामाजिक अंकेक्षण हेतु ग्राम सभा का स्थल तय किया जायेगा जो यथासम्भव ग्रामीण और विशेष कर मनरेगा मजदूरों/ग्रामीणों की सुविधा के अनुरूप हो।
9. इस अभियान में प्रचार एवं प्रसार हेतु पर्चे के मुद्रण की व्यवस्था राज्य स्तर में सोशल ऑडिट यूनिट द्वारा की जाएगी।

10. क्षेत्र में सामाजिक अंकेक्षण की प्रक्रिया निर्धारित समय में पूर्ण करने के पश्चात् ग्राम सभा में सामाजिक अंकेक्षण प्रतिवेदन की प्रस्तुति की जाएगी जिसकी अधिसूचना संलग्न कार्यक्रम के अनुरूप जिला स्रोत व्यक्ति के परामर्श से जिला कार्यक्रम समन्वयक के निर्देश पर प्रखंड विकास पदाधिकारी द्वारा की जाएगी।
11. सामाजिक अंकेक्षण की ग्राम सभा संबंधित ग्राम के सार्वजनिक स्थल पर आहूत की जायेगी। सदस्यों की उपस्थिति ग्रामसभा नियमावली के नियम 12 के प्रपत्र 5 के प्रारूप के आधार पर ग्रामसभा पंजी में दर्ज की जाएगी।
12. जिला कार्यक्रम समन्वयक ग्रामसभा आयोजन से पूर्व सूचना सम्प्रेषण के लिए निम्नलिखित कदम उठाएंगे तथा इसका व्यय मनरेगा आकस्मिक मद से करेंगे :
 - i. पारंपरिक डाकुआ, हंकार के माध्यम से एक दिन पूर्व सदस्यों को सूचित करना।
 - ii. सार्वजनिक स्थल तथा गाँव का अखरा, सामुदायिक भवन, स्कूल, आंगनवाडी केंद्र, चौक-चौराहे पर एक सप्ताह पूर्व बैठक की सूचना चिपकाना।
 - iii. स्थानीय एवं राष्ट्रीय समाचारपत्रों, आकाशवाणी और दूरदर्शन के माध्यम से सम्प्रेषण करना।
 - iv. गाँव के विद्यालय में पढ़ने वाले छात्र-छात्राओं के माध्यम से लिखित रूप से अपने अभिभावकों को ग्रामसभा बैठक तिथि से तीन दिन पूर्व सूचना देना।
 - v. इसके आलावा जिला प्रशासन किसी और माध्यम से सूचना का प्रचार प्रसार करने के लिए स्वतंत्र होगी।
13. सामाजिक अंकेक्षण की ग्राम सभा में बैठने, पीने के पानी, माइक सेट एवं छाया की व्यवस्था प्रखंड कार्यक्रम पदाधिकारी के माध्यम से सुनिश्चित की जाएगी।
14. सामाजिक अंकेक्षण के लिए आयोजित होने वाले विशेष ग्रामसभा की अध्यक्षता गैर अनुसूचित क्षेत्रों में मुखिया नहीं करेंगे। बल्कि, उपस्थित ग्रामसभा के सदस्यों में से ही एक अध्यक्ष का चुनाव किया जायेगा, जो उस ग्रामसभा की अध्यक्षता करेंगे।

अनुसूचित क्षेत्रों में पंचायत-उपबंध (अनुसूचित क्षेत्रों का विस्तार) अधिनियम 1996 के तहत पारंपरिक ग्राम प्रधान बैठक की अध्यक्षता करेंगे तथा उनकी अनुपस्थिति में उपस्थित ग्रामसभा के सदस्यों में से ही एक अध्यक्ष का चुनाव किया जायेगा, जो उस ग्रामसभा की अध्यक्षता करेंगे।

15. ग्रामसभा नियमावली के अनुसार पंचायत सेवक आधिकारिक तौर पर ग्रामसभा का पदेन सचिव होता है। इसलिए ग्रामसभा बैठक की कार्यवाही जिस ग्रामसभा में पंचायत सेवक उपस्थित रहेंगे वहां वह लिखेंगे परन्तु ये पंचायत सेवक अपने ही कार्यक्षेत्र पंचायत अंतर्गत ग्रामसभा बैठक की कार्यवाही नहीं लिखेंगे, बल्कि दूसरे पंचायत अंतर्गत ग्रामसभा कार्यवाही लिखने के लिए नामित किये जायेंगे। कार्यवाही पर अंतिम रूप से अध्यक्ष का हस्ताक्षर होने से पूर्व प्रखंड स्रोत व्यक्ति द्वारा लिखित कार्यवाही को सार्वजनिक रूप से पढ़ा जायेगा। सर्वसहमति होने पर बगैर कोई रिक्त स्थान छोड़े सभाध्यक्ष अपना हस्ताक्षर करेंगे। ग्राम प्रधान अपना मोहर भी लगायेंगे।
16. ऐसी ग्रामसभा जहाँ विशेष परिस्थिति में पंचायत सेवक की उपस्थिति सुनिश्चित नहीं की जा सके तो वहां ग्रामसभा इसके लिए किसी एक ग्राम स्रोत व्यक्ति या किसी अन्य व्यक्ति को अधिकृत कर सकती है जो पूरी ग्रामसभा के कार्यवाही को लिखेंगे। कार्यवाही का संचालन अध्यक्ष की अनुमति से कोई एक ग्राम स्रोत व्यक्ति करेगा।
17. ग्रामसभा में सामाजिक अंकेक्षण दल के सदस्यों द्वारा निर्धारित अंकेक्षण प्रतिवेदन को बिन्दुवार सार्वजनिक रूप से पढ़ा जायेगा। प्रतिवेदन पर ग्रामसभा में खुली चर्चा की जाएगी। प्रतिवेदन पर सर्वसहमति के आधार पर उपस्थित सदस्यों से अनुमोदन प्राप्त की जाएगी। सामाजिक अंकेक्षण की मूलप्रति ग्रामसभा दस्तावेज़ रूप में सुरक्षित रखी जाएगी तथा छायाप्रति अग्रतर कार्यवाई हेतु पंचायतों को प्रेषित की जाएगी। सभी ग्राम सभाओं में अंकेक्षण दल के प्रतिवेदन और संपुष्टि के पश्चात ग्राम पंचायत स्तर पर जनसुनवाई का आयोजन होगा जिसकी जानकारी पंचायत के लोगों तक पहुंचाने के लिए प्रसार-प्रचार की व्यवस्था की जाएगी। प्रचार प्रसार का व्यय जिला प्रशासन द्वारा वहां किया जायेगा।
18. ग्राम सभा की समाप्ति से पूर्व, ग्राम सभा की अनुमति से झारखण्ड पंचायत राज अधिनियम २००१ के तहत ग्राम सभा की स्थायी समिति के रूप में ग्राम निगरानी समिति का गठन किया जायेगा (यदि पहले से नहीं किया गया न हो तो) जो लगातार गाँव में चलायी जाने वाली योजनाओं की निगरानी करेगा। इस समिति में आधी संख्या महिलाओं की होगी और सभी टोले, वर्ग और मनरेगा मजदूरों का प्रतिनिधित्व सुनिश्चित किया जायेगा। इस की सूची संलग्न प्रपत्र में भर कर एक एक प्रति प्रखंड कार्यालय और सोशल ऑडिट यूनिट को समर्पित की जाएगी।

पंचायत स्तरीय जनसुनवाई की प्रक्रिया:

- i. निर्धारित सामाजिक अंकेक्षण कैलेण्डर के अनुसार तिथि निर्धारित की जाएगी,

- सम्बंधित पंचायत में गत पंचायत चुनाव में मुखिया पद में निकटतम प्रत्याशी रहे व्यक्ति (किसी अन्य को इस प्रक्रिया के लिए ऐसे व्यक्ति द्वारा अपना प्रतिनिधि मनोनीत नहीं किया जा सकेगा)

पंचायत स्तर जनसुनवाई में अध्यक्षता के लिए प्रखंड स्तर के किसी अधिकारी जो मनरेगा से सम्बंधित न हों को नामित करने की जिम्मेवारी जिला कार्यक्रम समन्वयक की है .प्रखंड स्रोत व्यक्ति इस जनसुनवाई का सन्चालन करेंगे ,सभी पक्ष ग्राम सभा में लिए गए सभी निर्णयों पर अपना पक्ष रखेंगे .और मिल कर विधि सम्मत,प्रशासकिय प्रक्रिया के अंतर्गत निर्णय लेंगे ।

20. जनसुनवाई के दौरान दरी, कुर्सियां, ध्वनि विस्तारक यंत्र, व्हाइट बोर्ड, मार्कर तथा डस्टर जैसे सामग्रियों की व्यवस्था ग्राम पंचायत द्वारा आकस्मिकता मद से की जाएगी ।

21. जनसुनवाई में अंकेक्षण प्रतिवेदन का प्रस्तुतीकरण:

- i. ज्यूरी के सदस्यों को अंकेक्षण प्रतिवेदन की एक-एक छाया प्रति उपलब्ध करायी जाएगी । छाया प्रति का खर्च सम्बंधित जिला/प्रखंड स्रोत सदस्य के माध्यम से सोशल ऑडिट यूनिट , JSLPS द्वारा वहन किया जायेगा।
 - ii. पंचायत स्तरीय जनसुनवाई में ज्यूरी गठन के उपरांत जिला अथवा राज्य स्रोत व्यक्ति द्वारा पंचायत नियमावली और चौदहवें वित्त आयोग से सम्बंधित जानकारी दी जाएगी और सामाजिक अंकेक्षण का उद्देश्य बताया जायेगा।
 - iii. पंचायत स्तरीय जनसुनवाई में प्राप्त शिकायतों को यथासंभव तत्काल निराकरण संलग्न कार्यवाई तालिका के अनुरूप किया जायेगा एवं ग्राम सभा और ग्राम पंचायतों की गतिविधियों में सामुदायिक भागीदारी बढ़ाने का संकल्प लिया जायेगा ।
22. प्रत्येक जिले में चयनित पंचायतों के सामजिक अंकेक्षण प्रक्रिया पूर्ण होने के 15 दिनों के पश्चात आवश्यकतानुसार प्रखंड स्तर पर एक संवाद का आयोजन किया जायेगा जिसमे सामाजिक अंकेक्षण से उभरे मुद्दों पर विचार विमर्श कर आवश्यक कार्यवाई की जाएगी।


सचिव

पंचायत राज विभाग
झारखण्ड सरकार

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