A decorative border with a repeating floral and leaf pattern surrounds the text on the page.

TRAINING MATERIAL

"Institutionalising Best Practices of Social Audits in IWMP

22-26, February 2016

**CENTRE FOR WATER AND LAND RESOURCES
(CWLR)**

Content –

Chapter - 1

What is a social audit?

Objectives of social audit

Advantages of social audit

Appropriate institutional level for social audit

Social audit committees

Steps in social audit in local bodies

Key factors for successful social audit

How to enhance local capacities for social audit

Social development monitoring (SDM): a social audit process

Chapter – 2

- A. Key Conditions for effective Social Audit initiatives
- B. Step-by-step Approach to Design and Conduct Social Audits

Chapter - 3

Implementation of Social audit in IWMP –Material by SSAAT

Additional Reading Material (Soft copy)

- A. Social Audit manual prepared by CGG
- B. Guidelines for Evaluation of Preparatory Phase of IWMP projects
- C. Social Audit Guidelines for IWMP-Andhra Pradesh by SSAAT
- D. Social Audit in IWMP –Case study report by SSAAT

Basis of social audit

Social audit as a term was used as far back as the 1950s. There has been a flurry of activity and interest in the last seven to eight years in India and neighboring countries. Voluntary development organizations are also actively concerned.

Social audit is based on the principle that democratic local governance should be carried out, as far as possible, with the consent and understanding of all concerned. It is thus a process and not an event.

What is a social audit?

A social audit is a way of measuring, understanding, reporting and ultimately improving an organization's social and ethical performance. A social audit helps to narrow gaps between vision/goal and reality, between efficiency and effectiveness. It is a technique to understand, measure, verify, report on and to improve the social performance of the organization.

Social auditing creates an impact upon governance. It values the voice of stakeholders, including marginalized/poor groups whose voices are rarely heard. Social auditing is taken up for the purpose of enhancing local governance, particularly for strengthening accountability and transparency in local bodies.

The key difference between development and social audit is that a social audit focuses on the neglected issue of social impacts, while a development audit has a broader focus including environment and economic issues, such as the efficiency of a project or programme.

Objectives of social audit

1. Assessing the physical and financial gaps between needs and resources available for local development.
2. Creating awareness among beneficiaries and providers of local social and productive services.
3. Increasing efficacy and effectiveness of local development programmes.
4. Scrutiny of various policy decisions, keeping in view stakeholder interests and priorities, particularly of rural poor.
5. Estimation of the opportunity cost for stakeholders of not getting timely access to public services.

Advantages of social audit

- (a) Trains the community on participatory local planning.
- (b) Encourages local democracy.
- (c) Encourages community participation.
- (d) Benefits disadvantaged groups.
- (e) Promotes collective decision making and sharing responsibilities.
- (f) Develops human resources and social capital

To be effective, the social auditor must have the right to:

1. seek clarifications from the implementing agency about any decision-making, activity, scheme, income and expenditure incurred by the agency;
2. consider and scrutinize existing schemes and local activities of the agency; and

3. access registers and documents relating to all development activities undertaken by the implementing agency or by any other government department.

This requires transparency in the decision-making and activities of the implementing agencies. In a way, social audit includes measures for enhancing transparency by enforcing the right to information in the planning and implementation of local development activities.

Box 6.1 Public documents for social audit

- (a) All budget allocations, beneficiary lists, muster rolls, bills, vouchers, accounts, etc. must be available for public scrutiny.
- (b) All applications for licenses/permits and certificates issued by local self-government institutions must have a serial number. Registers indicating date of application and date of clearance in each case should be available for reference by any applicant. If possible, copies should be publicly displayed.
- (c) Public assessment of tax, exemptions, grants, etc., to ensure there are no complaints of undue preferential treatment.

Several states have declared all *Gram Panchayat* plan documents related to beneficiary selection, budget cost estimates, etc. to be public documents. A daily notice to be posted at the site of all development works, lists names of workers, wages paid, cost and quantities of material, transport charges, etc.

However, social audit arrangements have mostly been ineffective because there is no legal provision for punitive action. States should enact legislation to facilitate social audit by the *Gram Sabha*.

Appropriate institutional level for social audit

The most appropriate institutional level for social audit is the *Gram Sabha*, which has been given 'watchdog' powers and responsibilities by the *Panchayati Raj* Acts in most States to supervise and monitor the functioning of *panchayat* elected representatives and government functionaries, and examine the annual statement of accounts and audit reports. These are implied powers indirectly empowering *Gram Sabhas* to carry out social audits in addition to other functions. Members of the *Gram Sabha* and the village *panchayat*, intermediate *panchayat* and district *panchayat* through their representatives, can raise issues of social concern and public interest and demand an explanation.

Box 6.2 Right to information for members of *Gram Sabha*

Some States have already passed Right to Information Acts. Notwithstanding some weaknesses, the Acts have opened the way for transparency in administration from the State to the *panchayat* level.

The Right to Information Acts specify the modalities for obtaining information and provide penalties for failing to furnish or supplying false information. The Acts facilitate social legislation such as on minimum wages and gender rights and, more importantly, pave the way for public debate on government development projects.

However, none of the Acts have defined the right to information to include inspection of works and documents, and the taking of notes and extracts. This is needed to make the social audit by the *Gram Sabha* more effective.

The *Gram Sabha* should have the mandate to: inspect all public documents related to budget allocations, list of beneficiaries, assistance under each scheme, muster rolls, bills, vouchers, accounts, etc., for scrutiny; examine annual statements of accounts and audit reports; discuss the report on the

local administration of the preceding year; review local development for the year or any new activity programme; establish accountability of functionaries found guilty of violating established norms/rules; suggest measures for promoting transparency in identifying, planning, implementing, monitoring and evaluating relevant local development programmes; and ensure opportunity for rural poor to voice their concerns while participating in social audit meetings.

Social audit committees

Social audit can also be used for auditing the performance of all three PRI tiers with a social audit committee at each level. These committees should not be permanent, but can be set up depending on the nature of programmes/schemes to be audited.

Social audit committee members can be drawn from among programme stakeholders. It is advisable to use the services of retired functionaries of different organizations, teachers or persons of impeccable integrity living in the *Zilla Panchayat/Block Panchayat/Gram Panchayat* jurisdiction. Both facilitators and social audit committee members can be trained by social audit experts.

Steps in social audit in local bodies

1. Clarity of purpose and goal of the local elected body.
2. Identify stakeholders with a focus on their specific roles and duties. Social auditing aims to ensure a say for all stakeholders. It is particularly important that marginalized social groups, which are normally excluded, have a say on local development issues and activities and have their views on the actual performance of local elected bodies.
3. Definition of performance indicators which must be understood and accepted by all. Indicator data must be collected by stakeholders on a regular basis.
4. Regular meetings to review and discuss data/information on performance indicators.
5. Follow-up of social audit meeting with the *panchayat* body reviewing stakeholders' actions, activities and viewpoints, making commitments on changes and agreeing on future action as recommended by the stakeholders.
6. Establishment of a group of trusted local people including elderly people, teachers and others who are committed and independent, to be involved in the verification and to judge if the decisions based upon social audit have been implemented.
7. The findings of the social audit should be shared with all local stakeholders. This encourages transparency and accountability. A report of the social audit meeting should be distributed for *Gram Panchayat* auditing. In addition, key decisions should be written on walls and boards and communicated orally.

Key factors for successful social audit

- Level of information shared with and involvement of stakeholders, particularly of the rural poor, women, and other marginalized sections.
- Commitment, seriousness and clear responsibilities for follow-up actions by elected members of the *Gram Panchayat*.
- Involvement of key facilitators in the process.

How to enhance local capacities for social audit

- Organization of a mass campaign to increase public awareness about the meaning, scope, purpose and objectives of social audit.
- Establishment of a team of social audit experts in each district who are responsible for training social audit committee members (stakeholders).
- Implementation of training programmes on social auditing methods - conducting and preparing social audit reports, and presentation at *Gram Sabha* meetings.

Social development monitoring (SDM): a social audit process

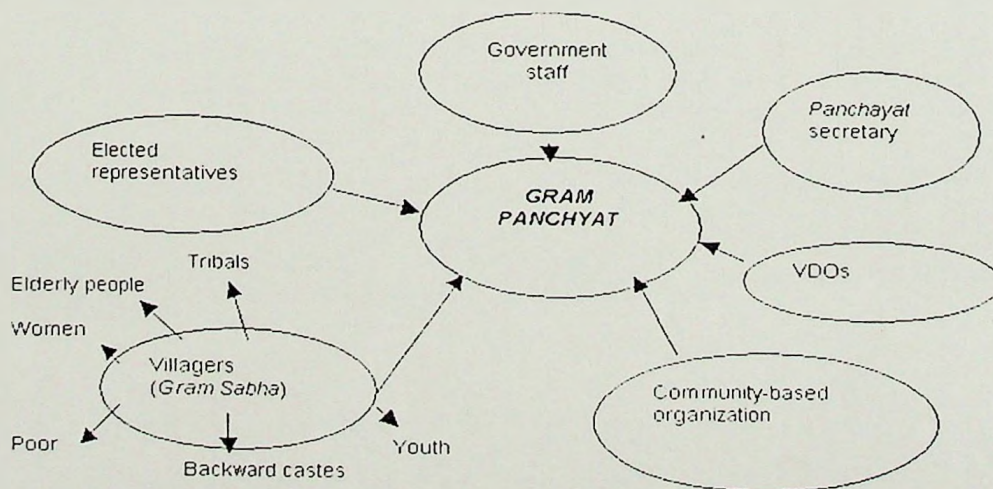
SDM is a periodic observation activity by socially disadvantaged groups as local citizens who are project participants or target beneficiaries. It could also take the form of action intended to enhance participation, ensure inclusiveness, articulation of accountability, responsiveness and transparency by implementing agencies or local institutions, with a declared purpose of making an impact on their socio-economic status.

Conclusion

To sum up, the following proposals can be made to make social audit a regular and effective institution to promote the culture of transparency and accountability through the *Gram Sabha*.

1. States should enhance *Gram Sabha* powers to make them effective instruments of participatory decision-making and ensuring accountability of PRIs in local development planning.
2. An agency like the Ombudsman can be set up to look into complaints of local maladministration.
3. Development functionaries found guilty of violating established norms for local development planning should be punished.
4. It is important to ensure that rural poor are given due protection when they wish to stand up to speak against any misconduct.

GRAM PANCHAYAT STAKEHOLDERS



Contributed by Srivastava, former Professor and Head, Centre for *Panchayati Raj*, National Institute of Rural Development (NIRD), Hyderabad, India & Chandan Datta, PRIA, New Delhi.

Key Conditions for Effective Social Audit Initiatives

There is wide consensus that social audit initiatives are not only a matter of a planning process, but also of windows of opportunity and capacity that are directly related to the political, policy, institutional, and organizational settings in a given country. As such, social audit cannot be considered an end, but rather a means for citizen engagement and greater accountability and transparency. While there is not a standard blueprint to conduct social audits, donors, governments and CSOs have come to share a basic understanding on key conditions that are necessary for social audits to be effective. These conditions include:

Political Will: Social auditing is most effective when government authorities are willing to collaborate and allow civil society to provide feedback and information about their activities. It enables public sector entities and civil servants to build a clearer picture of how their stakeholders view them and build more mutually beneficial relationships with them. Through social audit activities, public entities and officials can also anticipate any concerns that stakeholders may have and manage risks. However, governments are not always willing to cooperate, nor allow citizens to monitor their activities and/or respond to citizens' evaluations of government actions. In that case, social audit requires developing creative and effective ways to communicate their findings and grasping the attention of public officials (Box 4).

Box 4: Social Audit Experience for the Local Road Construction Project in Sonsonate, El Salvador

During a local construction project for a six-kilometer local road in El Salvador, the stakeholders used a social audit to evaluate this project, with the intention of ensuring the road would be built with improved standards of quality, would meet the needs of the target population, and would be durable, thus benefiting future generations, as a result of greater social oversight and transparency.

The main stakeholders involved included the Mayor, the chief of the Institutional Procurement and Contracts Unit (UACI), the Local Development Committee, a Social Audit Committee, the direct and indirect beneficiaries comprising some 1,500 low-income families. The broad participation of the all stakeholders was a key element in achieving the stated goals.

During the social audit, the Mayor's Office provided logistical and administrative support, as well as the underlying legal framework for all audit activities. This was critical during the project's early stages since the other participants perceived a degree of political will to undertake this unprecedented social audit activity. While the Local Development Committee (CDL) played a prominent role in identifying the most affected population, prioritizing needs, and identifying local leaders in the area.

Meanwhile, community leaders who organized the Social Audit Committee were the eyes and ears of the entire process. They monitored the physical construction process and paid attention to everything from the receipt and quality of materials to their proper use. They approached this task with unswerving dedication, given that they were the direct beneficiaries of the project. Technical assistance was crucial particularly to raise awareness, support and encourage collaborative activities, and provide training to the Social Audit Committee in the application of the Procurement Law.

Source: World Bank, *Voice, Eyes and Ears: Social Accountability in Latin America*. Washington D.C., Civil Society Team/World Bank, 2003.

Enabling Legislation: Democracies rest on the premise that citizens have a right to know what the government does, how it does it, and how they go about it, and finally how this impact them. The government, on the other hand, has an obligation to respond and become accountable to citizens. A basic legal framework must exist for effective social audit to take place. This often involves the right to demand, and the right for civil society participation in public affairs, and a right to access to public information. Social audits also require access to reliable information about government's actions and decisions. Without information, citizens can neither assess the situation they are trying to change nor participate effectively in shaping it. Nevertheless, in countries with poor legal instruments, social audits are still relevant and perhaps even more important. Informal mechanisms activating accountability can also make an important impact.

Evidence shows that the legal framework for social audit can be international, regional, national and/or even sub-national (municipal). Since many countries are signatories of international and regional anti-

corruption conventions, such as the United Nations Convention against Corruption or regional Conventions against Corruption, recognize the importance of external oversight, offer one legal basis for social audit activities. In some countries, constitutions explicitly reference issues related to accountability and transparency in the management of public resources and thus provide a possibility of external oversight, including social audit. For example, in Colombia, the 1991 Constitution explicitly recognizes the right of citizens to oversee government officials and to exercise social control wherever public resources are used. In South Korea, the Board of Audit and Inspection (BAI) introduced in 2000 the Citizens' Audit Request System, through which citizens can request audits related to service providers in cases where the violation of laws or corruption could seriously undermine public interest.¹² In Honduras the 1990 Decentralization Law and the 2000 Municipal Law established Municipal Commissioners who monitored the Hurricane Mitch Reconstruction Assistance subsidies to villages and rural funds in accordance with donor requirements, which led the Honduran Comptroller General's office to establish social auditors in municipalities receiving reconstruction support.

When no legal framework exists for citizens' participation in social audits, binding mechanisms can be established to ensure that social audit activities have a legal basis. For example, the National Commission on Audit (COA) – the Supreme Audit Institution of the Philippines – entered into a partnership with a NGO, Concerned Citizens of Abra for Good Governance (CCAGG) to conduct participatory audit exercises in the Abra region. The exercises focused on assessing the impact of the audited government program/project to determine whether the program/project achieved its desired results. In another example, in Andhra Pradesh, the fourth largest state in India, the Government permitted the appointment of Village Social Auditors (VSA) for each local government body (*Gram Panchayat*) under the National Rural Employment Guarantee Scheme (NREGS). These village social auditors are unemployed youth from the village who are trained for this purpose and facilitate the social audit in the village.

Skills and Resources: The central elements enabling civil society organizations (CSO), to conduct social audits, entails their capacity to organize, as well as their available technical and advocacy skills. The skills required probably encompass legal, operational and communication skills, and are important not only in terms of technical skills but also to use them to mobilize support and resources. With more knowledge about the social audit process, and the possibility to reach the aims, the motivation to engage policy-makers could be raised. Similarly, CSOs' ability to mobilize and effectively use the media, and their breath membership, as well as their capacity to form and sustain coalitions, their legitimacy and level of representation, responsiveness and accountability to their own members are all central elements. Even in countries where political will, enabling legislation and basic rights exist, civil society still requires the capacity to organize and promote action. Organization is not a spontaneous outcome. It also requires skills, discipline, strategy and resources. While spontaneous participation can create excitement at the

¹² Pyun, Ho-Bum (2006). "Audit and Civil Society: The Korean Experience," in the *International Journal of Government Auditing*. Washington D.C.: International Budget Project, Center on Budget and Policy Priorities, April.

beginning, it is neither effective nor sustainable. Organizing for collective action entails different essential elements (see Section VI for a detailed step by step example).

Box 5: Training Citizens in Understanding Health Subsidies in Colombia

Social Audit experience to monitor the allocation of public health subsidies: The social audit exercise brought together the participation of several stakeholders, including municipal and departmental governments, local CSOs, youth groups, and other citizens. The project brought these groups together to work cooperatively to train youth participants, educate the public, and help in investigating inconsistencies in health policy.

The initiative also used technical advisors and coordinators in municipal “base teams” in order to provide technical support for monitoring of the health subsidy, and to coordinate the various organizations working on the project. Citizens and youth also were trained on themes related to the health subsidy and citizen participation. The initiative also utilized local media resources, such as radio, television, and print, to distribute information on the health subsidy and to promote community activities related to the project.

The youth participants, largely high school-aged students, were instrumental to the project because, in addition to other activities, they helped educate the general public on the health subsidy program and policies. The youth used their creativity and energy to communicate in ways that were easily understood (artwork, theater performances, poems, and songs that explained the health subsidy programs and the importance of finding and correcting inconsistencies. Youth groups were created to hold community assemblies and to make house calls to resolve any discrepancies in the health subsidy program, and to confirm health subsidy card expiration dates and validity. This process identified waste, fraud, and mistakes in the health subsidies program, so that the funds were subsequently reallocated to needy citizens with first priority given to infants, children, and pregnant mothers.

Source: Partners of the Americas, *Involving Citizens in Public Budgets: Mechanisms for Transparent and Participatory Budget*. Washington D.C.: Partners of the Americas, 2005.

Objectivity and Independence: Successful social auditing requires that those who monitor or track government activities maintain their objectivity and independence from the government. Objective and impartial collection of data and/or information is vital for the ability of social audits to inform both government and society about government activities and their consequences. Politically motivated social auditing exercises lose credibility and impact. Similarly, programs and policies audited by third parties should not have a vested interest in the public entity being monitored. Finally, independence also often implies financial autonomy from government resources as well. When government resources are added, there should be some safeguards to ensure that this funding does not adversely affect the process.

Broad civil society participation: Social auditing initiatives yield better results when citizens are actively included in the entire process from design and planning to implementation. This increases participants' understanding of the process and sense of ownership and enhances potential sustainability. It is important that legally recognized organizations (NGOs and CSOs) establish links with the community members they represent in order to generate credibility and acceptance by the community. Citizen initiatives which originated in organizations without community support lose credibility and effectiveness. Syndicates and unions, and sometimes even private enterprises can also play an important role in enhancing accountability. More importantly, broader social coalitions increase the power and effectiveness of advocacy initiatives in support of government reforms (Box 6).

Box 6: Broadening Citizen Participation: Enhancing Effectiveness and Impact

A critical part of any social audit initiative involves bringing the findings to the attention of the concerned public sector official and/or policy-maker, and to negotiate for change. In Bangalore, India, to curb public works corruption, children were sent to monitor the streets with checklists. The youth, aged 12 to 14 years old, were first briefed on the need to drain water from the roads to maintain their quality. The technical advisors explained the various critical road dimensions: the efficacy of the drainage system, impediments to pedestrian and road safety, and the quality of the riding surface.

The youth were then sent to observe 300 meters of each road and to fill out their checklists. Some of the indicators were: presence of drains, evenness of the surface, presence of covered footpaths, number of potholes, and number of cracked areas. The results were presented to the Bangalore Municipal Commissioner at a public function. Based on the youth's findings, the Municipal Commissioner directed his officials to take immediate steps to upgrade the roads covered in the research. Consequently, these measures produced a visible change in road maintenance in Bangalore as the filled-in potholes produced an observable improvement.

In Indonesia, the *Koalisi Perempuan* (Coalition for Women) submitted its blueprint for the National Plan of Action to the Ministry of Women Empowerment. It drafted proposals and lobbied for amendments to the 1945 Constitution. The coalition wrote position papers on maternity rights, on affirmative action for women, and on anti-trafficking measures. In response, Indonesia's *Koalisi Perempuan* established a Caucus of Parliamentary Women at the national level and the coalition installed itself in the policy-making body of the Ministry for Women Empowerment. As a result of this ground-breaking work, the ministry established focal points for gender and development concerns to be in charge of planning gender policy.

In the Philippines, UNDP and UN-Habitat partnered with five municipal governments to implement the Citizen Action for Local Leadership to Achieve MDGs by 2015 project or Call 2015. The objective was to localize MDGs and promote citizen engagement in urban governance. It aimed to establish dialogue and

voice mechanisms between citizens and the government to combat corruption and strengthen the delivery of basic services.

The project's strategy was to build partnerships between research and academic institutions, civil society organizations (including grass-roots women's organizations) and local governments to develop systems of knowledge exchange and management as well as user-friendly applications to measure results and track progress towards the MDGs. "Integrity Circles" (ICs) composed of respected men and women from local communities selected through a community consultation process were established in all 5 cities. Researchers and academics from participating universities were also members. Each of the 5 cities piloted Call 2015 through various projects. A Community Based Monitoring System (CBMS) was developed to profile all the households in the municipalities and establish baseline indicators for eight poverty „dimensions“. The baseline data was translated into household-level maps indicating problem areas. Local government officials and IC members were trained to use the CBMS to monitor service delivery against the baseline.

The involvement of city officials through systemic consultation increased their responsiveness to the suggestions of the ICs to update local legislation and policies. In Tuguegarao, the city government established the Call 2015 Information Corner and invited the city-level IC to monitor and evaluate the performance of the city. An official resolution facilitated participation of IC members in city council proceedings. This strengthened the direct accountability of city officials to citizens. The success of these pilot projects resulted in mainstreaming this approach in all cities in the Philippines.

Source, India and Indonesia; Dennis Arroyo, "Summary Paper on the Stocktaking of Social Accountability Initiatives in Asia and the Pacific," The World Bank Institute Community Empowerment and Social Inclusion Learning Program, 2004.

Source, the Philippines: UNDP (2010) *Fostering Social Accountability: From Principle to Practice*. Guidance Note. Oslo: United Nations Development Programme. Oslo Governance Centre.

VI. Step-by-step Approach to Design and Conduct Social Audits

Ideally, every step of the social audit process should contribute to informing/engaging citizens and mobilizing support. The ability of citizens to engage governments is crucial to the success of social audit initiatives.

1. Initiating

1.1 Define a clear objective: Social audit objectives vary greatly, for example, they can be the quality of health services, the use of targeted public resources, teachers' attendance rates at school, the use of fees collected by a school, the quality and/or rate of completion of a government project, or the compliance with legal regulations. What is important is that citizens have a clear idea of what they are monitoring, its relevance, and who within the government is responsible for the service, action, program or decision they are monitoring. Having a clear objective is essential for defining good indicators of government performance and generating adequate information that serves both to inform the community and to provide feedback for public authorities about specific government actions or programs.

1.2 Define What to Audit: One of the first steps to designing and implementing social audit activities is to determine what will be the subject of the social audit exercise, and/or determine the entry point. The subject and/or entry point may be of a specific or general nature and may be identified at a local, provincial or national level. For example:

- **Policies/Laws/Programs/Plans**, such as investment and/or development plans, annual operative plans, anti-poverty programs, access to information, procurement processes and compliance with international conventions.
- **Infrastructure and Public Works**, such as street electrification projects, pavement of streets, and highway and bridge construction.
- **Public Services** is another potential area with a number of possibilities, such as property registration and taxes, public transportation, trash and recycling services, public markets, water and sanitation services, courts and judicial services.
- **Specific policy/program topics** that are the basis for human development, such as health, education, housing and human rights.

1.3 Establish person/organization responsible for the Social Audit: Once the entry point has been determined, then the stakeholders should be identified. That is, who are going to be the main players involved in the process, including the beneficiaries, government offices and officials,

technical advisor and leading social audit group/commission/committee? It is here where the formation and promotion of collaborative relationships between civil society and government, and among CSOs is crucial.

1.4 Secure Funding: the funds to carry out the planning and audit process should be obtained through a donor agency, international organizations or the State, as long as there is no conflict of interest.

2. Planning

Once the subject of social audit /entry point has been selected, the stakeholders should move to designing the strategy and/or action plan to implement the exercise. In this part of the process, answering how would the exercise be conducted and implemented is a key element. This plan/strategy should guide the entire process and at minimum should delineate objectives, activities, time framework, responsible entities and/or people, and funding requirements. It would be important at this stage not only to have a realistic budget, but also an analysis of funding and potential gaps and sources to fill those gaps. This is also the stage where CSOs would want to engage donors and other international and national sources of funding. The sequence of steps to implement the social audit process needs to be well articulated and linked to availability of resources.

2.1 Selecting Strategy/Methodology/Approach/Tools: At this stage consensus should be formed around a methodology and approach, including means to collect data, and pre-feasibility assessments. Thought should also be given at this stage to the beneficiary community to clearly identify their needs and manage their expectations. Also, deciding who specifically (an *ad hoc* team, a NGO, a Social Audit Committee and/or Commission) will actually be conducting the exercise is another important element of this stage in the process.

2.2 Identifying stakeholders, recognizing viable entry points, and drafting of an action plan: Once a common objective has been identified and understood, an action plan needs to be drafted explaining how the monitoring of government performance will take place. This includes, how will the different activities be coordinated, who will be responsible for what; what kind of information needs to be collected; what government agency needs to be approached; and the timeframe for completing the activity.

2.3 Understanding government decision making process: As well as the substantive issues involved in the public policies that are being audited. The more complex the subject matter being analyzed and evaluated, the more technical sophistication is required on the part of social auditing groups. Without this understanding and technical capacity, citizens can make unrealistic evaluations about government performance, can overload the government with unsupported and non-viable requests, and can lose credibility, thus risking generating greater frustration and cynicism about the government.

2.4 Collaborative Approaches: Once stakeholders have been identified, and before designing a strategy, it is imperative to adopt collaborative approaches and practices. This could help generate political will and commitments, although it is not automatic. Collaborative efforts between CSOs and government often result in increased mutual trust. Citizens also come to expect that government will treat civil society as a partner. These expectations and relationships may help to expand and sustain social audit initiatives in periods and places where political will is weak. The idea is to create a collaborative environment that enables the stakeholders to design a strategy and achieve the goals of the exercise, as well as to strengthen their individual capacities through the mutual exchange of tools, lessons learned, and technical skills. While conventional wisdom would point to stakeholders working in similar areas to naturally collaborate, this is not always the case. Evidence suggests that stakeholders, particularly CSOs, often perceive themselves more as competitors for funding and donor attention than as partners.

2.5 Engaging government counterparts: Is another key activity to seek their participation and inputs regarding the plan/strategy. Some of the social audit processes may be complicated and require access to information and sources of information within the government. In some cases, particularly where there is no Freedom of Information Law (FOIL) and/or a weak FOIL, procuring public information may involve formal agreements with government institutions.

3. Implementing

3.1 Perform audit: The plan for the audit process will be implemented and the audit will be performed by the selected person or organization that best guarantees technical expertise and objectivity throughout the process.

3.2 Collection and Analysis of Information: Producing relevant information and building credible evidence that will serve to hold public officials accountable, is a critical aspect of social audit. There are a number of tools that can be selected to collect and analyze data for social audit. Nonetheless, generally all aim at obtaining "supply-side" data/information (from government and service providers) and "demand-side" data/information (from users of government services, communities and citizens). On the one hand, social auditors must have accessibility to information from government officials and institutions, and on the other hand, the capacity to obtain and effectively analyze and present the information. When information about particular government policies or activities does not exist, social audits need to develop creative ways to generate useful information, such as surveys, report cards, or even less sophisticated information sources such as using cameras to photograph the humiliating conditions of public hospital rooms in Mexico or rulers to measure the width of cement applied to local roads in the Dominican Republic.

Often information provided by the government is not always up to date, and/or it comes in an aggregated and/or unfriendly format. For social audit to be successful, this may involve working with

trained specialists in such areas as budget, surveys, and access to information, who can help to unbundle financial information and collect and analyze data using techniques that will guarantee credibility and objectivity. Often at this stage, and with proper training, stakeholders can get involved in the collection of data and in testing systems and services. In any case, the goal is to produce meaningful findings that can be understood by all stakeholders and used to shine a light on a policy/program/service/issue and provide appropriate recommendations. Similarly, evidence shows that any methodological approach that is developed to conduct a social audit must be easily replicable by other stakeholders.

3.3 Disseminating Findings and Information: Bringing information and findings into the public sphere and generating public debate around them are a key element of most social audit initiatives. Irrespective of the topic, the information, analysis and findings produced in a social audit exercise can be key evidence to raise awareness, improve public sector initiatives and/or build support for reform. Reporting and dissemination of results and findings, has to be done in the most constructive way. Definition of a viable communication plan to disseminate the results of the activity, generate broader social support, increase awareness about a particular issue that triggered the social audit and advocate for reform. The communication plan needs to consider who the appropriate audience is, what is the most appropriate medium of communication, how will the messages be delivered, and who will take responsibility for responding to government and/or citizens concerns. Effective communication strategies and mechanisms are, therefore, essential aspects at this stage. These may include the organization of press conferences, public meetings and events as well the strategic use of both modern and traditional forms of media. Transmitting relevant information to government officials who are in a position to act on it (and, ideally, interacting directly with those decision-makers on an on-going basis) is also an essential aspect of social audit.

Moreover, the reporting and dissemination process must be thought as a dialogue, to establish cooperative partnerships (either informal or formal) between government authorities and citizen groups performing social auditing. Out of this dialogue process, political will for change, action and follow-up if not already present, can begin to develop and/or strengthen. As was mentioned earlier, social audit initiatives are not ends but means to improve democratic governance policy performance and impact. Therefore, the reporting and dissemination of the analysis and findings, is only the beginning of a process and should not only inform citizens about the status of their rights and the impact of policies on them, but also engage their interests and mobilize them to build coalitions and partnerships with different stakeholders (like bureaucrats, media, legislatures, the business sector).

3.4 Considering institutionalization and sustainability: The mechanisms that bring social audit into fruition include basic processes such as how to channel participation and engage policy-makers, to more specialized steps such as a technical mapping of the subject of the social audit exercise. There are often additional technical needs such as understanding pertinent laws (FOIL, Citizen

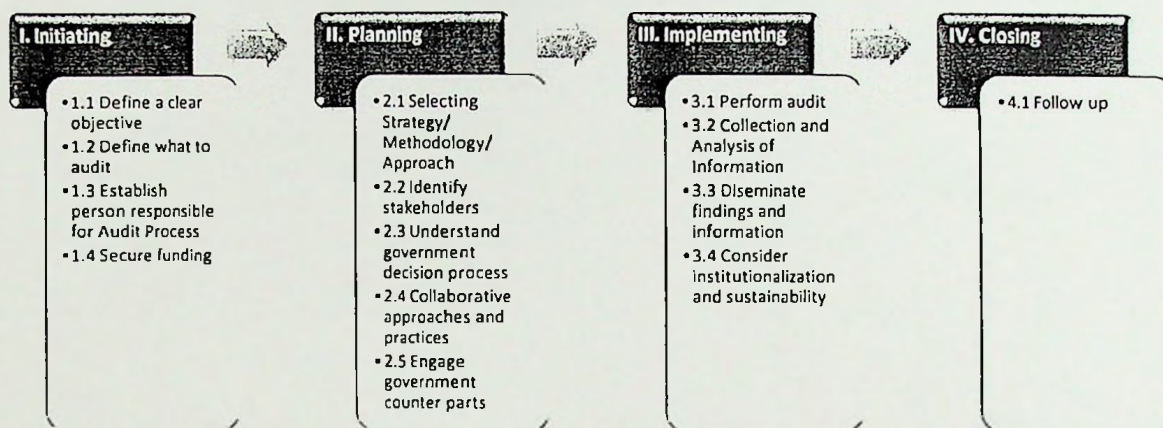
Participation, Procurement, and Municipal Ordinances) to facilitate social audit, and/or providing training on these laws to a variety of audiences, such as national public officials and bureaucrats, mayors, governors, mayors, NGOs and CSOs, and the media to name just a few. Clearly having a grasp of the enforcement boundaries and elasticity of these laws, can create spaces for social audit processes to obtain and get better access to public information, recognition of citizen committees, guidelines for greater citizen participation.

At this stage it is also important to address the concern of sustainability in order to create long-term results. Thus plans should be made to ensure sustainability of the social audit process, beyond the duration of the specific exercise being planned. In addition, it is important at this stage also to think on ways to leverage additional resources in order to institutionalize the process. Social auditing, like any other social initiative, requires financial resources to train and guide participants, conduct particular actions, communicate and disseminate its results, and advocate for change. Therefore if ultimately, the social audit exercise can demonstrate that it has improved key aspects of public sector management of resources, government efficiency, and democratic citizenship, it may provide sufficient evidence to justify additional funding, even from the public sector.

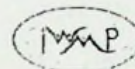
4. Closing

4.1 Follow-up: The interaction between government and citizens ultimately promotes more accountable and transparent democratic governance. While citizens reporting the results of the social audit exercise in itself does not guarantee transparency and accountability, at minimum it creates an opportunity to highlight demands and needs, as well as to promote dialogue, agreements, shared visions to improve public policies and promote reforms. Ultimately, ensuring that the results of the social audit exercise have been translated into sustainable change is the key to any social audit exercise.

Figure 2: Illustrative Step by Step Process of Social Audits



Source: Compiled and summarized from an array of Manuals and Guides those have been produced all over the world to help replicate social audit experiences.



Guidelines for Social Audit of the
Integrated Watershed Management Programme (IWMP)

Society for Social Audit, Accountability and Transparency (SSAAT)
Department of Rural Development, Government of Andhra Pradesh

ABBREVIATIONS:

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

Table of Contents

Introduction:	4
Definitions:	4
Periodicity of Social Audit:	5
Scope of Social Audit:	5
The Social Audit Process:	5
Role of Presiding officer and Decision Taken:	9
Participation of Quality Control Team:	10
Public Discloser of Social Audit Reports:	10
Action Taken Reports Public Disclosure:	11
Code of Conduct for the Social Audit Personnel:	11
Monitoring of the Social Audit:	11
Role and Responsibility of State Resource Persons (SRPs):	11
Role and Responsibility of District Resource Persons (DRPs):	12
Selection Process of Village Social Auditors (VSAs):	12
Annexure:1:	14

I. Introduction:

The common guidelines for Watershed Development Programme 2008 emphasizes on 'Social Audits' of IWMP Projects for ensuring transparency and accountability. As per the guidelines, the state government is committed to ensure the social audit process for transparency and accountability in the programme. It is in the interest of programme implementation to arrange social audits for the works undertaken.

The Department of Rural Development, Government of Andhra Pradesh is the first in the country to carry out the social audit process for IWMP projects. The Social Audit process was first piloted in two project areas in Ananthapur District in the year 2011. This was followed by three social audits covering all three regions of the State. Based on the practical experiences gained from these social audits, the following guidelines are prepared for carrying out social audits in IWMP projects.

The Ministry of Rural Development, Government of India describes social audits as "...auditing of a scheme by the primary stakeholders or with the active involvement of the primary stakeholders of the Scheme. This includes facilitation and verification of facts on the ground while taking into account official records, verification of works and verification by meeting beneficiaries, recording written/oral evidence of beneficiaries, writing the social audit report followed by a discussion on the report in a public assembly in the presence of independent observers." The Ministry also adds that social audit is "a continuous process of public vigilance through which the potential beneficiaries and other stakeholders of an activity or project are involved at every stage: from planning to implementation as well as monitoring and evaluation";

The social audit process in Andhra Pradesh is undertaken by the Society for Social Audit, Accountability and Transparency (SSAAT), an independent society set up by the Department of Rural Development, Government of AP to facilitate social audits of the MGNREGS. The social audits are being conducted as a means to empower the people and to facilitate public scrutiny of the implementation of the government development schemes and programme in the utilization of funds in the prescribed manner and to access their rights and entitlements;

II. Definitions:

- a. 'Social auditors' mean the beneficiaries or members from the beneficiaries' families identified by SSAAT, trained in social audit processes who will carry out the social audits and present the findings in the 'social audit *gram sabha*';
- b. 'Social audit *gram sabha*' means the *gram sabha* specially convened on the conclusion of the social audit process in which the social audit report is read out;
- c. State Resource Persons (SRPs) are Resource Persons deputed by SSAAT to lead the social audit exercise;

- d. District Resource Persons (DRPs) are Resource Persons deputed by SSAAT to facilitate the social audit exercise;
- e. Village Social Auditors (VSAs) are literate youth from the primary stake holders' households of the IWMP identified and selected by resource persons of SSAAT and trained in social audit process. The village social auditors are the primary stake holders in the social audit process;
- f. "Social audit project level public hearing" means the public meeting conducted at IWMP project level presided by the Project Director or any other officer authorized on his/her behalf. Social Audit public hearing shall be conducted in one of the Micro watersheds of the project preferably at the head quarters of the project.

III. Periodicity of Social Audit:

- a. The social audits of Integrated Watershed Management Programme (IWMP) will be carried out once in a year for every project;
- b. Social audit in a project will be taken up in all the micro watersheds of the project area simultaneously in consultation with the SLNA.

IV. Scope of the Social Audit:

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

V. The Social Audit Process:

1. Pre-Social Audit –

- a. **Social Audit Schedule** - The schedule for conduct of social audit will be prepared by SSAAT in consultation with the State Level Nodal Agency (SLNA) once in 3 months and communicated to the Districts through written proceedings in advance, so as to give them sufficient time to prepare for the audit process;

- b. **Intimation Letter** - The concerned Project Directors of DWMA and Project Officers will receive an intimation letter with the details of social audit schedule listing out the records that are to be provided to the social audit teams.
- c. **Handing over of Records** - The records pertaining to the project area to be audited will be kept ready and handed over to the social audit team on the first day of commencement of the audit process. The records required for social audit will be as per the list attached in Annexure - I
- d. **Responsibility for producing the records**- The project officer will provide the required information to the team without fail. The PO will be responsible for keeping records ready as per the schedule of the social audit and ensure that it is handed over to the team.
- e. **Facilitation for providing accommodation, food and logistics** - PO has to ensure providing accommodation, food and logistics arrangements to the SA team during the audit.
- f. **Selection and deployment of the Social Audit Team** – SSAAT will be responsible for identifying, training and deploying the IWMP social audit teams. The Programme Manager and Additional Programme Manager (Technical), SSAAT (IWMP) will ensure that the schedules drawn up are followed scrupulously. Two teams shall be deployed in Rayalaseema and one team each in the Telangana and Andhra region.
- g. **Randomization of the SA team** - Each social audit team will be headed by an SRP who shall not belong to the same district. SRP shall have a team of 7 DRPs. DRPs shall not belong to the same mandal/ project area.

2. Social Audit Process at the Project level -

- a. **Meeting with WCC Staff:** Before the Social Audit process commences at the Project level, the SRP and the project officer have to organize a meeting between the social audit team and the staff at the Watershed Computer Centre (WCC). They will jointly decide the social audit schedule at the project level and also schedule of the MWS *gram sabhas*.
- b. **VSA Selection and Training:** The social audit team shall identify the interested literate youth (3-4 per village/ micro watershed area) from the beneficiaries families, henceforth, known as VSAs. The team will train VSAs along with TOs of the WCC. Training will include main features of IWMP, technical aspects under IWMP, RTI (Right to Information) and social audit process.

DRPs will adequately orient the VSAs about the entire social audit process right from record verification to verification of works in the field through classroom training. In the selection of VSAs, youth from primary stake holders of IWMP preferably from Scheduled Caste/ Tribe/ Other Backward Classes (SC/ST/OBC) and other poor families.

- c. **Consolidation of Records and Verification:** The team will verify the records available at project level. They will cross check the given records & the web reports against the total expenditure to ascertain that all the records were handed over to them.
- d. **Formation of teams for audit:** The VSAs will be organized into teams headed by a DRP. The DRP's role is to help, facilitate the social audit verification process at the village level through the VSAs. One or more teams will be allotted to each micro watershed for audit based on the volume of expenditure to be audited.
- e. **The social audit process at micro watershed level:** Prior to the start of social audit verification at the field level, there will be an orientation programme to the Watershed Committee (WC) members, VOs, user groups and other people's representatives to explain the objectives of the social audit and to seek their participation in the programme. Social audit team will create awareness about the programme amongst the community. During the social audit, in the micro watershed areas, the following activities will be undertaken:
 - i. The social audit team will begin the process by explaining the objectives of the IWMP and the manner in which it is being implemented in the state;
 - ii. A thorough door to door verification of muster rolls and payments made to the wage seekers whose names are entered in the muster rolls, benefits received under PSI / LH components;
 - iii. Verification of all the works executed under EPA, NRM, PSI (Agri/AH/Others) & Livelihoods components by going to the worksites & interviewing beneficiaries. They will verify the worksites in the presence of the Watershed Assistant/ Technical Officer/Junior Engineer/ Project Officer. The project officer will ensure that he/she and the concerned Watershed Assistant, Technical Officer are present at the worksite.
 - iv. Quality Control team's reports shall be taken in to account while preparing the DTF.
 - v. Village Organization and beneficiaries of PSI & LH components should be interviewed and records verified for utilization of funds & grounding of activities.
 - vi. In case of doubts raised by the Technical Officer on measurement deviation issues, they can recheck one or two worksites along with the DRP before the *gram sabha*;
 - vii. Recording the written statements of the Primary Stake holders of IWMP with proper witnesses on any issue as well as filling up of the social audit formats and writing reports;
 - viii. In case of any misappropriation of funds noticed, in such cases the persons responsible and the ultimate recipient of such fund shall be identified and indicated in

the report. In case, recoveries are made during the social audit the money will be credited as per orders issued by the CRD;

- ix. The social audit team will conduct ward/habitation meetings with the primary stakeholders including special meeting in the SC/ST localities on various aspects of the implementation of the IWMP;

3. Social Audit Gram Sabha:

The social audit verification process at the village level will end with a social audit *gram sabha*, which will be scheduled by the project officer through a written request to the watershed committee chairmen/ members and the *Sarpanch*. The project officer will organize the *gram sabha* bearing in mind the time when the villagers would be available. The MWS grama sabha shall be chaired by the Sarpanch and proceedings of the Grama sabha shall be recorded by the Panchayat Secretary. The SA team shall read out the issues identified, deviations found and persons responsible in each issue in presence of IWMP staff and IWMP stake holders. The persons will respond on each issue. The explanation of the persons held responsible for lapses will be taken in to account before the report is finalized and presented in the Public Hearing.

The project officer has to ensure that the information pertaining to IWMP activities, provisions and contact details of the implementing persons should be made available to the participants on paper/posters during the gram sabha.

Independent Observer:

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

- a) On every issue identified by the social audit team, the independent observer shall record, in writing, the evidence of the job card holders, beneficiaries and the version of the persons indicted in the social audit. Thereafter, statement so recorded shall be read over to the deponent and his/her signature obtained.
- b) If any person aggrieved by the social audit finding desires, the observer shall give an opportunity for re-examination of the issue in his/her presence.
- c) The evidence so recorded shall not be re-opened at Project Level social audit public hearing.

(For attending the Gram Sabha, honorarium will be paid to the independent observer as decided by government.)

4. **Public Hearing:** The social audit process will culminate with a public hearing at the project level (in any one micro-watershed village of the project as per availability of transport, preferably at head quarters of the project). The social audit reports along with evidences and grievances gathered by the social audit team and opinion of the grama sabha as per the proceedings of the grama sabha will be read out in the presence of the IWMP stake holders, people's representatives, the concerned IWMP functionaries and senior officers of the government.
5. The project officer has to ensure that the information pertaining to IWMP activities, provisions and contact details of the implementing persons is made available to the participants on paper/posters during the public hearing.
6. **Process and Participation in the Public Hearing:**
 - a) The project staff will ensure the participation of all the User Groups (UGs) members and leaders, watershed committee members, VO representatives, gram panchayat sarpanches, wage seekers from all the micro watershed villages at the project level in the public hearing.
 - b) The project officer is responsible for making arrangements for the smooth conduct of public hearing such as dais, tent, chairs and public address system etc.
 - c) All the public representatives and functionaries involved in the implementation of the project will be invited by the Project Officer for the meeting, along with all primary stakeholders;
 - d) The social audit findings will be read out Micro Watershed wise. The Presiding Officer shall take into account, the observations made by the independent observer in the Gram Sabha report. Based on the Gram Sabha report and the persons held responsible in the DTF, the presiding officer will pass orders then and there and record the same in the DTF.

7. Role of Presiding Officer and Decision Taken:

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

- b) Presiding officer will record the decision on each finding of the social audit in the public hearing based on the evidence presented by the social audit team and the version of the persons made responsible by the SA team.
- c) In cases of lapses or deviations, Presiding Officer will fix responsibility and take immediate corrective or disciplinary action as prescribed by the government from time to time;
- d) Immediately on conclusion of the social audit public hearing, the photo copy of social audit report, containing with the orders passed by the presiding officer will be sent to the DWMA for follow-up action and original reports will be kept with SSAAT. Copy of the social audit report shall be sent to SLNA.
- e) The social audit report finalized in the social audit public hearing of the project will be considered as enquiry report;
- f) Where disciplinary action has been ordered in the public hearing, such process will be completed within 30 days from the date of completion of the social audit public hearing after following the due process outlined by SRDS for FTEs and SLNA for others;
- g) Where the persons found to have misappropriated funds repay the same in the public hearing, the same will be deposited in the account designated by the commissioner and a receipt issued to the person then and there. If the amounts so recovered rightfully belong to wage seekers, the same will be returned to them within 7 days from the date of recovery of such money;
- h) In case the persons found guilty of misappropriation and fail to repay the amounts, disciplinary action shall be taken as per the disciplinary rules devised by Society for Rural Development Services (SRDS) for the fixed tenure employees (FTEs).
- i) In case VOs have distributed / misused funds, action may be initiated as per the existing procedures and guidelines of SERP (Society for Elimination of Rural Poverty).

8. Participation of Quality Control Team:

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

9. Public Disclosure of Social Audit Reports:

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

10. Action Taken Reports Public Disclosure:

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

11. Code of Conduct for the Social Audit Personnel:

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

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

12. Monitoring the Social Audit:

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

13. Role and Responsibility of SRPs-

- Will be responsible for the social audit process in the District where he/she is placed;
- Will be responsible for drawing up the monthly schedule for social audits along with the DRPs and in consultation with the District administration;
- Will be responsible for ensuring that the DRPs do a proper identification and training as well as monitoring of VSA;
- Liaison with the project officials on the various aspects of social audit for which support is required;
- Will certify the expenditure incurred for making photo copies of the required documents by the project officer for handing over to the social audit team for audit;
- Will co-ordinate and facilitate implementation with local NGOs and CSOs who express interest in being part of the social audit process and follow-up with them;
- Will ensure that the DRPs and VSAs write the social audit reports and gather evidence from the stake-holders during the social audit process;

- Will ensure that the social audit reports, evidences and the decision taken report (duly signed by the presiding officer) are submitted to the district administration and the state office;
- Will ensure that the DRPs and the VSAs plan and attend appraisals and submit reports to the district administration, social audit follow-up cell and the state office;
- The SRPs will also attend review meetings on a regular basis;
- The SRP will ensure that the monthly reports of the work done as well as the attendance of the DRPs are submitted to the state office on time;
- The SRP will also submit the list of VSAs who have participated in the Social Audit process to the State Office;

14. Role and Responsibility of the DRPs:

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

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

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

- The families will also be informed that since the process will take 10 days, therefore those who agree to be VSAs will have to be in the process throughout and cannot leave in between to visit their villages;
- 3-4 literate youth (above 18 years age) among the Primary Stake Holders' families per each micro watershed will be identified and trained as village social auditors (VSA) at the Project Level. These include both young men and women from the stake-holders families;
- Classroom trainings for two days will be held at the project level during which the VSAs will be trained on the rights and entitlements aspect of the IWMP, RTI and the non-negotiable in the Scheme. The VSAs will also be trained to read and understand the IWMP related documents, so that they get familiar with muster-rolls, consolidated pay-orders and the bills and vouchers etc, which are required during the door to door verification process;
- They will be trained in the process of implementation in Andhra Pradesh and made familiar with the implementation process;
- The VSAs will be trained on the verification of records and the manner in which these records can be accessed from the government office, under the RTI Act.
- Following the classroom training, the VSAs will be divided into teams' equivalent to number of MWSs headed by one DRP for the door to door and the worksite verification.
- The VSAs will do the door to door verification; gather written testimonies and evidence at the village level from the stakeholders, in case any inconsistency or deviation is found on any issue under the guidance of DRP.
- The VSAs will verify worksite and record deviations found if any with the DRP in presence of technical IWMP staff concerned;
- The VSAs will mobilize the labourers and build awareness through focused group discussions;
- The remuneration to the VSAs will be according to the orders issued by SSAAT from time to time.

Annexure: 1

List of Documents required for social audit of IWMP

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