

**National Social Assistance Programme
(NSAP)**

**Social Audit Guidelines
Year-2023**

**Ministry of Rural Development
New Delhi**

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LIST OF ABBREVIATIONS

S. No.	Abbreviation	Full Form
1.	ATR	Action Taken Report
2.	BPL	Below Poverty Line
3.	BRP	Block Resource Person
4.	C&AG	Comptroller and Auditor General of India
5.	DBT	Direct Benefit Transfer
6.	DRP	District Resource Person
7.	FM	Financial Misappropriation
8.	GS	Gram Sabha
9.	IAP	Integrated Action Plan
10.	IEC	Information, Education and Communication
11.	IGNOAPS	Indira Gandhi National Old Age Pension Scheme
12.	IGNWPS	Indira Gandhi National Widow Pension Scheme
13.	IGNDPS	Indira Gandhi National Disability Pension Scheme
14.	MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
15.	MIS	Management Information System
16.	MoRD	Ministry of Rural Development
17.	NFBS	National Family Benefit Scheme
18.	NLM	National Level Monitors
19.	NRLM	National Rural Livelihoods Mission
20.	NSAP-PPS	National Social Assistance Programme-Pension Payment System
21.	NULM	National Urban Livelihoods Mission
22.	PMAY-G	PradhanMantriAwasYojana - Grameen
23.	PMU	Programme Management Unit
24.	PO	Post Office
25.	PRI	Panchayati Raj Institutions
26.	RSBY	RashtriyaSwasthyaBimaYojana
27.	RTI	Right to Information Act
28.	SAU	Social Audit Unit
29.	SC	Scheduled Caste
30.	SHG	Self Help Group
31.	ST	Scheduled Tribe
32.	UC	Utilisation Certificate
33.	ULB	Urban Local Bodies
34.	URP	Urban Resource Person
35.	VRP	Village Resource Persons

1. Auditing Standards for Social Audit of National Social Assistance Programme (NSAP)

1.1 Background

1.1.1 NSAP Schemes

The National Social Assistance Programme (NSAP) which came into effect from 15th August, 1995 is a significant step towards the fulfillment of the Directive Principles enshrined at Article 41 of the Constitution. The programme introduced a National Policy for Social Assistance for the deprived BPL beneficiaries and aims at ensuring a regular flow of social assistance in addition to the benefits that states are currently providing or might provide in future. NSAP at present comprises of Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi National Widow Pension Scheme (IGNWPS), Indira Gandhi National Disability Pension Scheme (IGNDPS), National Family Benefit Scheme (NFBS) and Annapurna Scheme.

1.1.2 Sub-schemes under NSAP, Eligibility Criteria and Scale of Assistance

NSAP at present includes five sub-schemes. The assistance under the sub-schemes of NSAP is applicable only for persons belonging to Below Poverty Line (BPL) category. The name, other eligibility criteria and the scale of assistance under the sub-schemes of NSAP are as follows:

(i) Indira Gandhi National Old Age Pension Scheme (IGNOAPS): The eligible age for IGNOAPS is 60 years. The pension is Rs.200 per month for persons between 60 years and 80 years. For persons who are 80 years and above the pension is Rs.500/- per month.

(ii) Indira Gandhi National Widow Pension Scheme (IGNWPS): The eligible age is 40 years and the pension is Rs.300 per month. After attaining the age of 80 years, the beneficiary will get Rs.500/- per month.

(iii) Indira Gandhi National Disability Pension Scheme (IGNDPS): The eligible age for the pensioner is 18 years and the amount is Rs.300 per month. After attaining the age of 80 years, the beneficiary will get Rs.500/ per month.

(iv) National Family Benefit Scheme (NFBS): Rs. 20000/- is given as one time assistance to the bereaved household in the event of death of the breadwinner. A woman in the family, who is a home maker, is also considered as a "bread-winner" for this purpose. The family benefit is paid to such surviving member of the household of the deceased poor, who after local enquiry, is found to be the head of the household. For the purpose of the scheme, the term "household would include spouse, minor children, unmarried daughters and dependent parents. In case of death of an unmarried adult, the term household would include minor brothers/ sisters and dependent

parents. The death of such a bread-winner should have occurred whilst he/she is more than 18 years of age and less than 60 years of age.

(v) **Annapurna Scheme:** Under this scheme 10 kgs of food grains (wheat or rice) per month per beneficiary are given. The scheme aims at providing food security to meet the requirement of eligible old aged persons who have remained uncovered under the IGNOAPS.

1.1.3 Norms for Central Assistance

Central assistance to States/UT under NSAP is determined on the basis of BPL population of the State. The numerical ceiling for each State/ UT has been fixed taking into account the population figures as per the census of 2001 and the poverty ratio determined by the Planning Commission. The estimated number of beneficiaries each year is determined on the basis of the reports of the previous year submitted by the State Government presently, NSAP caters to 3.09 crore BPL beneficiaries with a scheme-wise ceiling/ cap for each State/UT on the number of beneficiaries. The three pension schemes namely, IGNOAPS, IGNDPS and IGNWPS are 100% saturated. However, NFBS and Annapurna schemes are demand based. The State/ UT wise and sub-scheme-wise number of beneficiaries under NSAP are given at **Annexure-I**.

However, there may be cases where the number of such deserving beneficiaries may be more than the number determined. In cases of such additional beneficiaries, the respective State can assist them with its own resources.

1.1.4 Direct Benefit Transfer

To foster transparency and swiftness in transactions, NSAP pension schemes were included under Direct Benefit Transfer (DBT) schemes in December 2014.

1.1.5 Convergence

In order to ensure wider social security, it is necessary to converge different anti-poverty programmes with NSAP. The following convergence should be automatic:-

- a) All the NSAP beneficiaries should be enrolled for benefits under RSBY or State level health insurance schemes.
- b) All the NSAP beneficiaries should be covered under AamAdamiBimaYojana.
- c) Special efforts should be made to provide housing under PMAY-G and urban housing schemes to eligible beneficiaries under NSAP.
- d) The State Livelihood Missions, both rural and urban, should proactively enroll all the women beneficiaries of NSAP in the SHGs of NRLM (National Rural Livelihoods Mission) / NULM (National Urban Livelihoods Mission).
- e) It should be ensured that all NSAP beneficiaries automatically get the benefit of food security.
- f) NSAP beneficiaries of rural areas and / or their family members should be given job cards and proactively provided employment under MGNREGA.
- g) NSAP beneficiaries and / or their children should be given preference for training under Aajeevika Skills Programme.

2. Social Audit in NSAP

2.1 Social Audit

Social audit is an audit that is conducted by the people, especially by those people who are affected by the scheme, or are the intended beneficiaries of the scheme being audited and facilitated by the Government¹. Hence Social Audit can be described as verification of the implementation of a programme/ scheme by the community with active involvement of the primary stake holders. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise aloud in a public platform. The social audit process also examines whether the money was spent properly.

2.2 Need for Social Audit in NSAP

With an aim to promote transparency, accountability and people's participation in the National Social Assistance Programme (NSAP), the conduct of Social Audits was highlighted in its guidelines (NSAP Guidelines, 2014, as amended from time to time). In order to formalize the process and ensure its smooth implementation, the Social Audit Guidelines were issued in 2019. The present Guidelines replace and supersede the earlier NSAP Guidelines on Social Audit.

Social Audit of NSAP is a mandatory process where potential and existing beneficiaries evaluate the implementation of a programme by comparing official records with ground realities.

2.3 Objectives of NSAP Social Audit

- a. Awareness generation for all stake holders
- b. Pro-active disclosure of the information pertaining to the scheme
- c. Beneficiary Verification
- d. Identification of ineligible beneficiaries
- e. Identification of eligible beneficiaries based on NSAP/ State eligibility criterion
- f. Providing platform for recording grievances and forwarding to appropriate authorities for their quick redressal
- g. Identification of issues being faced by the beneficiaries in the implementation of NSAP

¹ There is a clear distinction between conduct of social audit and facilitation of social audit. The mandate for the conduct of social audit rests with the statutory body of the Gram Sabha. The Social Audit Unit (SAU) is tasked with the mandate of facilitating the Gram Sabha in conducting the Social Audit. The facilitation is required for consolidating information; translating records into information that can be consumed by worker, sharing information verifying the information recorded in official documents with primary stakeholders in a methodical manner facilitating an open, participatory and inclusive discussion in the Gram Sabha where people can speak freely and free of intimidation recording of the decisions taken, submission of the Audit reports and follow up on the status of action being taken by the State Governments and disclosure the same in the public domain.

2.4 Basis

The Social Audit guidelines of NSAP have been made keeping in mind the Guidelines of NSAP, MGNREGA Social Audit Rules 2011, social audit Guidelines 2015 and Auditing Standard for Social Audit 2016 issued by the Ministry.

2.5 Definitions

- i. **Beneficiary** means the person belonging to below poverty line and receiving financial assistance under NSAP Schemes.
- ii. **Implementing Officials** means the officials of Rural/ Urban Development Department of the State, District, Block and Gram Panchayat who are involved in the process of sanctioning pension to the beneficiaries under NSAP Schemes.
- iii. **Public Hearing** is a formal meeting conducted by the SAUs, which provides a platform to the public to express their support or opposition to the issues which have been highlighted during the field verification process.
- iv. **Social Audit** means the process in which people collectively monitor and evaluate the planning and implementation of a program and scheme.
- v. **Social Audit of Gram Sabhas** is a collective platform which is provided to the public to know their entitlements and express their grievances.
- vi. **Social Audit Unit (SAU)** is an independent organization at the state level which coordinates and facilitates the process of conduct of social audit in a State/UT. For the purpose of these Guidelines, the State level Social Audit Unit is the SAU under MNREGS, though there will be SAU at State level for social audit in urban areas.
- vii. **Special Audits** are audits by senior team members of the SAU to be conducted in certain circumstances such as when social audit process in a Gram Panchayat/ Gram Sabha is disrupted or prevented from happening.
- viii. **Social auditor** includes personnel involved in the conduct as well as in the facilitation of social audit.
- ix. **SAU Resource Persons (RPs)** are identified and positioned by the SAU to facilitate in the process of social audit. They may be State Resource Persons (SRPs)/ District Resource Persons (DRPs)/Village Resource Persons (VRPs).
- x. **State Resource Persons (SRPs)** mainly assist the Director, SAU in day to day functioning of the SAU and guide and design the training plan for social audit.
- xi. **District Resource Persons (DRPs)** assists the Block Resource Persons reporting to him, interfaces with the district and block officials, addresses issues during the social audit process, facilitates public hearing at block and district level, enters or monitors the entry of findings in the MIS, coordinates the VRP identification and training process.
- xii. **Block Resource Person (BRP)** is the leader of the team that facilitates audit in a Gram Panchayat. S/he identifies good Village Resource Persons (VRP) and trains them. S/he interfaces with panchayat officials and representatives, coordinates the work of the Village Resource Persons, prepares the draft report and facilitates the conduct of social audit by the gram sabha.
- xiii. **Village Resource Person (VRP)** is a member of the team that facilitates audit in the Gram Panchayat. S/he works with the team leader to do the primary verification of beneficiaries and interacts with the villagers in small group meetings. S/he assists with the preparation of draft report and facilitates the conduct of social audit by the gram sabha.

- xiv. **Urban Resource Person (URP)** is a member of the team that facilitates audit in the Wards and urban Sub-districts. The URP at the block/ sub-district level leads the team for social audit of wards and reports to the State urban SAU and the concerned DRP and prepares the draft report and facilitates the conduct of social audit by the wardsabha. The URPs at the ward level assist with the preparation of draft report and facilitate the conduct of social audit by the wardsabha.
- xv. **Test Audits** are audits which are conducted to ensure that social audits are done as per specified processes and to ensure that the Code of Conduct and non-negotiables of the social audit process have been followed.

2.6 Scope

- i. **Processes:** Whether processes as specified in guidelines have been followed?
- ii. **Awareness:** Whether people are aware of their rights and grievance redressal mechanisms? Whether all beneficiaries are being mobilised at least once in a month in their village under Pension Parishads/Sabha/diwās, where they can register grievances get information and meet each other?
- iii. **Participation:** Whether people participate in public meetings and whether their opinion was considered in selection of beneficiaries?
- iv. **Selection of beneficiaries:** whether selection was based on BPL criterion; or any other consideration; whether there is an ordered waiting list and are being covered through any State Scheme?
- v. **Payments:** Whether it is on time and whether there are any difficulties in receiving the assistance?
- vi. **Verification of Data:** Whether the data captured in NSAP PPS/ State MIS tallies with data captured by Social Audit resource persons?
- vii. **Inclusion Errors:** Whether identification of eligible beneficiaries through the BPL criteria and identification of multiple/duplicate beneficiaries has been done?
- viii. **Exclusion Errors:** Have eligible people been excluded?
- ix. **Transparency:** Whether people are aware how beneficiaries are selected, whether they are aware of the current beneficiaries, whether the payment happens in a transparent manner and whether people's pension books are maintained?
- x. **Accountability:**
 - a. Whether there have been any instances of corruption; did people pay any commission or bribe to receive the assistance?
 - b. Measures taken to avoid malpractices and corruption.
 - c. Grievances/Complaints/ Applications filed and action taken on them.
 - d. Functioning of Grievance redressal mechanism.
- xi. **Grievances:** Collection of grievances, complaints and new applications
- xii. **Pro-active disclosure:** Share information pertaining to entitlements, application process, norms of service, grievance redressal mechanism, status of fund receipts and expenses, beneficiary lists through wall paintings and other such mechanisms.
- xiii. The scope of Social Audit also includes a mechanism for motivating and mobilizing all beneficiaries at least once in a Quarter in their village as Pension Parishads/Sabha/diwās, where they can register grievances get information and meet each other.

2.7 Administrative Structure

2.7.1 Social Audit Unit:

- a) **Rural Areas:** States have established an independent Social Audit Unit (SAU) as per the MGNREGS Audit of Scheme Rules 2011 to facilitate Social Audit of MGNREGS. The same unit shall be roped in for conduct of social audit of NSAP as well. In States/UTs without an SAU owing to non-implementation of MGNREGA, social audit may be facilitated by the SAU of neighboring States/UTs. A separate Programme Division (PD) for NSAP within SAU at State level is required for smooth conduct of social audit of NSAP.
- i. **Governing Body:** Each SAU has a governing body to oversee the functioning of the social audit unit. The same body shall be responsible for overseeing the performance of NSAP Social Audits as well. The Governing body should include Joint Secretary/Economic Advisor (NSAP) or his/her representative and the State Secretary of the department(s) implementing the NSAP and Secretary of the Department of Urban Development/ Administration as special invitees.
 - ii. The SAU under MNREGA will liaise with the urban SAU at the state level for the purpose of smooth conduct of social audit in a district and to ensure consolidation of Reports at the district level including both the rural and urban sub-districts. The SAU will also integrate the data with respect to all beneficiaries in rural and urban areas.
 - iii. All expenditure incurred for social audit of NSAP, including payments to SAU shall be provided by NSAP from the funds earmarked for social audit to Department of Rural Development of the State/ UT.
- b) **Urban Areas:** States/UTs, through the Department of Urban Development, Urban Administration or any other Department dealing with urban related matters, shall engage an independent organization as Social Audit Unit (SAU) in a transparent process. Preference shall be given to credible organizations having prior experience of conducting social audit and presence in urban areas SAU shall for conducting Social Audit of NSAP in urban areas.
- i. Department of Urban Development/Urban Administration shall oversee the functioning of SAU and discharging Social Audit mandates across all the ULBs/ urban sub-districts in the state.
 - ii. SAU shall staff at least two Social Development Experts at state level to design and implement social audit of NSAP in urban areas.
 - iii. All expenditures incurred for social audit of NSAP in urban areas, including payments to SAU, URPs shall be provided by the State/ UT Government from the funds earmarked for social audit under NSAP to Department of Urban Development/ Urban Administration of the State/ UT.

- c) The rural and urban sub-districts as per the NSAP- PPS may be seen at <https://nsap.nic.in/SocialAuditReport.do?method=showReportPage>

2.7.2 Staffing

- a. **Rural Areas:** For providing cost effective solution for the staffing issues, existing MGNREGS SAU has been adopted. However, the number of VRPs can be increased in the same team based on the number of beneficiaries within the limits of the funds provided. Where trained SHG women are available, they may be selected as resource persons to facilitate the NSAP social audit.
- b. **Urban Areas:** For providing cost effective solution for the staffing issues, the trained SHGs, CBOs, NGOs women (Registered) have been adopted. However in case of dearth of human resources, additional people may be hired within the limits of the funds provided:
- i. Social auditing at Ward level shall be performed by the trained Self-Help Group (SHG) members of DAY-NULM under the supervision of Ward Committee. However, at city level, the resources already engaged under DAY-NULM could be utilized for making it cost effective.
 - ii. The SHGs and Ward Committee members shall be trained by urban SAU in consultation with the existing SAU members for MGNREGS/NSAP (in rural areas). Necessary payment/remuneration for the job may be transferred directly into the accounts of SHG members by the States/UTs.
- c. It should be ensured that the social audit team has representations from women, SCs, STs and Minorities.

2.7.3 Payments to Social Audit Unit Resource Persons: State Social Audit Units (rural and urban) will be authorized to make payments directly into the bank accounts of its Resource Persons deployed for carrying out social audit in respect of NSAP in urban and rural areas. Separate bank accounts may be maintained for SAU of NSAP.

2.7.4 Training and Capacity Building: National Institute of Rural Development & Panchayati Raj (NIRD&PR) shall organize training programs for SAU resource facilitating social audit of NSAP.

2.8 Social Audit Schedule

2.8.1 Calendar: The Social Audit Unit is to integrate the schedule for NSAP Social Audits within the frame of Annual Calendar prepared for MGNREGA at the beginning of the year. The urban SAU is to draw the SA calendar for social audit of NSAP at the state level for urban areas. The SAU under MGNREGS, shall coordinate with the urban SAU for achieving the objectives of the social audit of NSAP in the State/ UT. The Social Audit Calendar once formed is to be compiled and communicated to all District Magistrates/Collectors in advance. The Calendar must be pro-actively disclosed in the

public domain. It is suggested that the calendar be duly approved by the Governing Body prior to its implementation.

- 2.8.2 Budget:** The SAUs for rural and urban areas shall submit budget proposals for conduct of social audit before the start of the financial year (by end February) to the respective Departments of Rural Development and Urban Development.
- 2.8.3 Periodicity and coverage of Social Audit:** Social Audit under NSAP shall be held at least once in a year as per the provisions of the guidelines. Social Audit is to be conducted by the Gram Sabha/ Ward Committee. The coverage of the all GP/Ward Sabha of the each State/UTs (Rural/Urban) shall be done once in a year.
- 2.8.4 Special Audits/Pilots:** Senior members of SAU on receipt of specific complaints or information and/or to validate the social audit findings, Department of Rural Development, Govt. of India may commission social audit in specific areas.

2.9 Social Audit Process*

- 2.9.1 Introductory Meeting:** To ensure that the social audit process of NSAP happens in a smooth manner, the Social Audit team should have an introductory meeting with the concerned implementation officials, field functionaries, Panchayati Raj representatives/ULB representatives, Self-Help groups and other community service organizations. During this meeting, a common understanding about roles and responsibilities of different stakeholders and the social audit process is arrived at. The Gram Panchayat / Ward Committee should create enabling environment for conduct of Social audit process. In case, all panchayats / wards in a sub-district or district are to be taken up in a short period of time, then a kick-off meeting at the appropriate level should be held to ensure that the social audit process is undertaken smoothly.
- 2.9.2 Provision of Records:** The Gram Panchayat/ Ward/ Municipality/ Block/ District Officer shall ensure that all relevant information such as names, addresses, mode of disbursement of pension, amount of pension disbursed etc. about the beneficiaries residing under the jurisdiction of that Gram Panchayats / Ward Committees are made available to the Social Audit Unit at least 15 days in advance.
- In rural areas, in case, NSAP is implemented by Department other than Department of Rural Development, then the records should be provided by the implementing Department to the concerned Zila/ Gram Panchayat.
- In Urban areas, in case, NSAP is implemented by Department other than Urban Local Body (ULB), then the records should be provided by the implementing Department to the concerned Municipality/ULB.
- 2.9.3 Verification:** The resource persons deployed by the Social Audit Unit to facilitate the Gram Sabha/Ward Sabha in conducting social audits are required to conduct a 100% verification of entries made against all beneficiaries of NSAP schemes of the Gram Panchayat /Ward Sabha. Women SHGs may be used for the purpose. In case there is no SHG promoted in the Ward, the Ward Committee can constitute Social Audit Committee with participation of diverse groups including marginalized section of society, which shall conduct physical verification of records under the supervision of Ward Committee. However, SHG members/Ward Committee to audit the adjacent Gram Panchayat/Ward and not the home Gram Panchayat /Ward.

- 2.9.4 Group Discussions:** The resource persons shall also conduct village/ community/mohalla meetings to pro-actively disclose scheme information, discuss implementation of the schemes and collect grievances and complaints from the people. Identification of ineligible beneficiaries and identification of vulnerable people most in need of assistance will also be done.
- 2.9.5 Registration of grievances and complaints:** For every grievance/complaint, the Social Audit team shall record it in writing and give a dated receipt to the person. The written complaint/grievance should be given to the implementing agency.
- 2.9.6 Draft Report:** Based on the field work, a draft report that is easy to understand, free from vagueness or ambiguity should be prepared. The findings in the draft report should be backed by evidence from filed verification, questionnaire responses, official documents, testimonies, photos, videos etc.
- 2.9.7 Gram Sabha/ Ward Sabha:** A Gram Sabha/Ward Sabha must be convened to discuss the findings of the social audit team and also to review the compliance on transparency and accountability, fulfillment of the rights and entitlements of beneficiaries and proper utilization of funds. The Social Audit team will read out its findings publicly in the Gram Sabha/ Ward meeting. The staff implementing the programme at Gram Panchayat/ Block/Ward / Municipality level shall also be present during the Social Audit. Participants shall be given an opportunity to seek and obtain information from the Gram Panchayat / Ward Sabha and the officials concerned and verify records. The Action Taken Report relating to the previous Social Audit shall be read out at the beginning of each Social Audit meeting. The Minutes of the Social Audit meeting including the decision taken shall be recorded by an educated person not associated with the implementation of the scheme, signed by all the participants and sent to the District Magistrate / Collector.
- 2.9.8 Social Audit Reports:** Social Audit Reports must be prepared in the local language and shall be made available for public viewing in the Gram Panchayat/ Ward Committee. Social Audit Reports must be hosted in public domain (NSAP-PPS/MIS) by the Social Audit Unit preferably within 48 hours and in any case not later than a week of the Social Audit being completed. These Reports once approved by the Gram Sabha/Ward Sabha are required to be submitted to the District Administration and the Social Audit Unit of the State within 7 days. The Social Audit findings should be entered in the Social Audit MIS to keep track of the findings and action taken on them.
- 2.9.9 Public Hearings:** Public hearing at higher levels should be held at the Block and District level. Hearing should be presided by a panel of 3 to 5 members selected from among PRI member, SHG leader, labour union, civil society organizations and senior officials. The panel should review the findings and decide on the action to be taken based on the State level guidelines detailing action to be taken for different irregularities/grievances. The decisions taken at the public hearing should be recorded and the implementation officials should take action based on the decisions taken at the public hearing within 15 days.

**The different formats for verification & discussion, Process checklist, Summary for Social Audit Reports, Social audit findings and Action taken on them are enclosed at Annexure-II to Annexure-V respectively.*

2.10 Follow up Action

- 2.10.1 Action Taken Reports:** The State Government shall be responsible for taking follow up action on the findings of the social audits in a time bound manner. Within a month of the Gram Sabha/Ward Sabha, the District Administration shall submit the Action Taken Report (ATR) to the state authorities along with a copy to the Social Audit Unit. The District administration should also enter the action taken details in the social audit MIS and upload the data on the social audit module of NSAP-PPS.
- 2.10.2 Sharing Action Taken Report:** During the subsequent audit, the Social Audit resource persons shall verify whether action as specified in the ATR of the previous social audit has indeed been taken. At the start of the discussion on Social Audit of current year in Gram Sabha/Ward Sabha, the ATR of the previous report and findings from field verification shall first be presented before the findings of the current social audit.
- 2.10.3 Periodic Review:** Nodal Officers in- Charge of Implementing NSAP at all levels shall conduct a quarterly review of the Social Audit findings and status of progress on action taken by the implementing agencies on redressing the same.
- 2.10.4 Reporting to Governing Body:** State Social Audits Units (rural and urban) are also required to share the Social Audit findings and ATRs during the Governing Body Meeting of the SAU constituted under MNREGS.
- 2.10.5 Reporting to MoRD:** In addition to mentioning the funds transferred to the SAU in the Utilization certificate to be given to MoRD, a consolidated statement of the Social Audit findings and Action Taken Reports shall be submitted by the State Government to the Ministry on a quarterly basis.
- 2.10.6 Review by National Social Advisory Committee:** The National Social Assistance Advisory Committee shall periodically discuss the social audit reports and action taken reports from the states and issue appropriate directions.

3. Role and responsibilities of various stakeholders in holding Social Audit of NSAP

3.1 Social Audit Units in Rural and Urban Areas

The role and responsibilities of the rural and urban SAUs for NSAP shall be as per the Para 2.7.1, 2.7.2 and 2.10 of these guidelines and shall also be as per the relevant provisions of Social Audit Guidelines of MGNREGS, as may be applicable.

3.2 State and District level Resource Persons

The role and responsibilities of the State level and District level resource persons shall be as outlined in the MGNREGS social audit guidelines and relevant portions of Para 2.7.1, 2.7.2 and of these guidelines.

3.3 Head of the Block/ Sub-District Level Officer implementing NSAP

- i. S/he should ensure that all data and documents required by social audit personnel are provided at least 15 days in advance.
- ii. S/he should attend or depute implementation officials to the Social Audit Gram Sabha/Ward Sabha.

- iii. S/he should attend the block level/district level public hearing.
- iv. S/he should ensure pro-active disclosure of information in the prescribed formats through wall paintings which will be verified/certified by the SAU Resource Persons.
- v. S/he should ensure corrective action, as applicable is taken on the social audit report within 15 days from the upload of final social audit report on NSAP-PPS and upload the action taken reports within 30 days.

3.4 State Government/UTs

- i. The States/UTs should frame appropriate rules for fixing accountability for provision of records to the social audit teams within stipulated time frame. The States/UTs should also formulate rules on the actions to be taken on different types of irregularities/grievances that get reported during the social audit. Also, the penalties to be imposed shall be decided by the States/UTs and detailed guidelines should be formulated with regard to the same by the States/UTs. These rules shall be referred to by the public hearing panels.
- ii. The States/UTs should set up State and District vigilance cells to enquire and act on the social audit findings.
- iii. The States/UTs should ensure conduct of special audits as detailed in para 2.8.3.
- iv. The Secretary of the Department(s) implementing NSAP schemes in the State/UT shall conduct a monthly review of social audit findings and action taken by the implementing agencies.
- v. States/ UTs shall prepare Suggestive Advisory(s), as required for issues found during social Audit.
- vi. Summary of social audit findings and the action taken reports of every financial year should be submitted to MoRD, CAG and placed in State legislature.
- vii. States/ UTs Suggestive shall prepare Advisory(s), as required for issues found during social Audit.

3.5 Ministry of Rural Development (MoRD)

- i. Ministry of Rural Development (MoRD) should maintain the social audit module in NSAP-PPS, provide field verification formats for the resource persons, support entry of calendar and social audit findings by the social audit resource persons, provide support to implementation officials to respond to the social audit findings, host public reports based on the findings and action taken reports, provide high-level dashboards to monitor social audit findings and action taken thereon.
- ii. MoRD should ensure development and maintenance of mobile application to conduct social audit.
- iii. MoRD should review the social audit findings and the action taken reports (ATRs) submitted by the States/UTs regularly on the lines of the MGNREGS Social Audit Guidelines.
- iv. MoRD may include summary of social audit reports and action taken in the annual report laid before the Parliament.

4. Funds for Social Audit

- a. As per the NSAP guidelines, funds for the conduct of Social Audits are to be released from the provision of 3% administrative expenses. However, keeping in view that there is lack of uniformity in meeting the fund requirements of Social Audits, it is being made compulsory across the country for earmarking at least 0.5% of the total State allocation

- (1/6th of the administrative allocation) exclusively for NSAP Social Audits. In case the requirement for funds is envisaged to be greater than this provision, the States shall allocate more funds from the administrative budget.
- b. The urban and rural SAUs shall submit the budget proposal for the Year to the Department of Rural Development and Department of Urban Development/ Urban Administration of the State/UT by end February of the previous financial year. Sanction of the Budget by the respective Departments shall be by end March.
 - c. The releases to the SAUs will be as follows.
 - i. The annual allocation will be released in four tranches.
 - ii. First tranche shall be equal to 25% of the annual allocation.
 - iii. The fund towards Social Audit of NSAP is released to the state along with the fund rereleased to the State/ UT Government for implementation of NSAP schemes.
 - iv. This fund towards social audit of the scheme shall be distributed between the Department(s) administering NSAP schemes and the concerned Department of Urban Development/ Administration in proportion to the beneficiaries in rural and urban areas for onward distribution to the urban and rural SAUs.
 - v. The SAUs for rural and urban areas are required to submit Utilisation Certificate(UC) for a minimum of 60% of the fund released during the previous tranche along with physical achievements in order to claim subsequent installments.
 - vi. Release in subsequent tranches shall be made after production of audited annual statement of accounts.
 - vii. To ensure such transfers, Utilization Certificates submitted by the States to MoRD shall have entries about such transfers being effectuated.
 - viii. SAU may incur expenditure on the following items relating to social audit:
 - (a) Cost of hiring of personnel on contract for SAU
 - (b) Training of resource persons who facilitate social audit
 - (c) Expenses for conduct of social audit
 - (d) IEC activities
 - (e) Conduct of assessments and evaluation studies by third party with expertise.
 - (f) Cost of seminars, meetings
 - (g) Monitoring activities
 - d. **Social Audit of the State Contribution and State Schemes:** The States/ UTs provide social assistance under various schemes to far larger number of beneficiaries as compared to those covered under NSAP. Further, the States/ UTs provide to-ups over and above the amounts given under NSAP. It is suggested that the State Governments provide additional financial support to the Social Audit Units to enable social audit of the state contribution to existing NSAP beneficiaries and social audit of other State social assistance schemes along with the social audit of NSAP.

The State/ UT wise and sub-scheme-wise ceiling/cap i.e. number of beneficiaries under NSAP

Sl. No.	States/UTs	Estimated number of beneficiaries				
		IGNOAPS	IGNWPS	IGNDPS	NFBS	Annapurna
1	Andhra Pradesh	663736	246832	24412	10906	54354
2	Bihar	3157256	635091	127100	35859	166600
3	Chhattisgarh	644429	203628	32085	12801	24196
4	Goa	7308	5886	466	225	420
5	Gujarat	620548	276078	20327	10695	35377
6	Haryana	259865	70808	16583	4154	0
7	Himachal Pradesh	93178	21974	853	684	2644
8	Jharkhand	985094	266077	26349	14148	54939
9	Karnataka	899422	452027	44825	18312	0
10	Kerala	458813	320715	66928	4358	36904
11	Madhya Pradesh	1575079	546920	101470	30826	0
12	Maharashtra	1122920	80725	9322	34987	108000
13	Odisha	1418631	525045	90283	24697	64800
14	Punjab	112955	19294	5982	2673	0
15	Rajasthan	823972	315048	30513	12347	47500
16	Tamilnadu	1282504	574258	64096	18445	66388
17	Telangana	480315	180720	20578	7794	38846
18	Uttar Pradesh	4722613	1025236	85773	73075	0
19	Uttarakhand	204557	23898	2880	4808	0
20	West Bengal	1281159	726172	59941	21553	65068
	Sub Total	20814354	6516432	830766	343347	766036
NE States						
21	Arunachal Pradesh	5893	288	112	346	1840
22	Assam	695997	119955	34579	8524	25308
23	Manipur	55891	7075	1005	669	3320
24	Meghalaya	55734	8024	1558	781	3580
25	Mizoram	24524	2278	722	197	1000
26	Nagaland	45941	3827	1011	535	2600
27	Sikkim	16928	1469	457	175	960
28	Tripura	135232	17537	2131	984	5740
	Sub Total	1036140	160453	41575	12211	44348
Union Territories						
29	A&N Islands	585	3	2	86	560
30	Chandigarh	2378	2486	100	80	440
31	D&N Haveli and D&D	8754	2109	310	119	358

32	NCT Delhi	113824	36361	4635	2270	8040
33	J&K	130298	7631	2465	323	10220
34	Ladakh	6486	443	219	112	0
35	Lakshadweep	155	87	51	9	60
36	Puducherry	17713	9821	1271	283	1580
	Sub Total	280193	58941	9053	3282	21258
	Others					
	GRAND TOTAL	22130687	6735826	881394	358840	831642

Format for Verification & Discussion

The social audit team should aim to do 100% verification of beneficiaries. For each of the beneficiary, they should mark the following responses:

- 1) Verification Status (choose one of the below options)
 - a) Met Beneficiary
 - b) Met Beneficiary's relative
 - c) Door Locked.
 - d) Temporary migration
 - e) Permanent migration
 - f) Beneficiary migrated into the area and pension stopped due to this migration
 - g) Untraceable
 - h) Did not have time to visit
 - i) Beneficiary is not alive

- 2) Whether eligible (Yes or No). If ineligible, specify reason_____

- 3) Whether beneficiary received the amount paid in the last year (Yes, No, Unclear)

- 4) Whether there is any overdue amount (choose one of the below options)
 - a) The last payment has not been received yet
 - b) Last two payments have not been received yet
 - c) Last three payments have not been received yet
 - d) More than three payments have not been received yet
 - e) Last few pension payments received but arrears relating to earlier period are pending

- 5) Whether the beneficiary has any other grievance or suggestion_____

The social audit resource person should also get the signature of either the beneficiary or the beneficiary's relative that he/she met as proof of the visit.

The social audit resource persons should also meet people in different hamlets and have group discussions to cross verify the beneficiary data, identify people who are otherwise eligible and are not receiving any assistance either from Centre or State.

Process Checklist

The Social Audit team should document whether processes have been followed in the implementation of NSAP. The checklist given below can be used for the process

S No	Category	Question	Answer
1	Awareness	Level of awareness on the provisions of the social assistance program among villagers	Good/Satisfactory/Poor
		Level of awareness on the provisions of the social assistance program among SHGs, Asha Workers, Anganwadi workers and Panchayati Raj Representatives	Good/Satisfactory/Poor
2.	Beneficiary Selection	Are SHGs involved in the identification of beneficiaries?	Yes/No
		Does the gram panchayat play an active role in the identification of beneficiaries?	Yes/No
3.	Grievance Redressal application?	Are applicants given a receipt on submission of an application?	Yes/No
		Are applicants given a written reply to their application?	Yes/No
		Whether all beneficiaries are being mobilised at least once in month in their village under Pension Parishads/Sabha/diwas	Yes/No
4.	Transparency	Is the list of beneficiaries available in a public website?	Yes/No
		Is the list of beneficiaries available in a public place within the gram panchayat?	Yes/No
		Do applicants have a bank / PO passbook?	Yes/No
		Is the passbook maintained?	Yes, maintained regularly/Maintained irregularly/Not maintained
5.	Payment	Is the payment happen in a public place for most of the beneficiaries?	Yes/No
		Are the beneficiaries informed through SMS about payment made to their account	Yes/No
		Do the beneficiaries prefer to get monthly payment and are they getting the same on monthly basis?	Yes, once a month /No, once in 3 months/ No, very irregular
		Does the Banking Correspondent/Community Service Provider provide a receipt on withdrawal of money to the beneficiary	Yes/No/ Not applicable
		Do the beneficiaries have to give a commission/ service fee to receive money every month?	Yes/No, If yes, how much is it?
		Number of people who were paid through manual override option in the last payment	_____/Unknown /Not applicable

Summary of Social Audit Reports

An MIS to track the social audit findings and the action taken on them needs to be built (details are given in the next section). Till the time the MIS /NSAP-PPS is operational, summary of the social audit findings and action taken report should be given to MoRD in the following formats:

Inclusion and Exclusion Errors

Scheme Name	No of beneficiaries in areas where social audit was done	No of beneficiaries met	Number of ineligible beneficiaries	ATR- Number of ineligible beneficiaries / duplicate records removed	No of BPL people who are found to be eligible as per laid down criteria	ATR-Out of numbers mentioned in column 6, how many have been sanctioned assistance
1	2	3	4	5	6	7
IGNOAPS						
IGNDPS						
IGNWPS						
NFBS						
Annapurna						

Grievances and Misappropriation

Scheme Name	No. of grievances / complaints / applications received	No. of grievances / complaints / applications resolved	No. of FM cases	FM amount	ATR – Amount recovered	ATR – number of employees on whom disciplinary action has been taken	ATR – Number of FIRs filed
IGNOAPS							
IGNDPS							
IGNWPS							
Annapurna							

Format for Social Audit Findings and Action Taken on them

It's important to enter and track the social audit findings and the action taken on them. After the social audit, the facilitating team should enter the following basic information regarding the audit:

SA Basic Information		
Social Audit Process Dates	SA Process Start Date	
	SA Process End Date	
Social Audit Period	From Date	
	To Date	
Details of persons facilitating audit	BRP Name/Code	Multiple people should be allowed
	DRP Name/Code	
	Name of VRPs who facilitated the social audit	
Verification Details	Total Pension beneficiaries	
	Total Pension beneficiaries (or their relatives) met by the SA Team	
	Amount to be recovered	
Gram Sabha details	Social Audit Gram Sabha date	
	Observer Name	
	Observer Designation	
	No of people who attended GS	
	3 Photos of SA	One with banner, two of the people attending the gram sabha

The Social Audit team should then enter the important irregularities, grievances and new applications that they have found/received. To standardize this, the following types and sub-types have been created for the common types of issues that social audit teams are likely to see in the field.

S. No.	Type	Sub Type
1.	Ineligible beneficiary	Person is not alive
2.		Person is not traceable
3.		Person is not a widow
4.		Person is not disabled
5.		Person is receiving pension already
6.		Person is receiving more than one pension
7.		Person should be excluded as per age criterion
8.		Person does not belong to BPL
9.		Person should be excluded as per income criterion
10.	Corruption	Bribe was paid to get sanction order
11.		Bribe is being paid to get pension amount
12.		Money has been withdrawn from account by someone else
13.		Amount paid to the beneficiary is less than the amount that has been withdrawn from beneficiary's account

14.	New Application	New application for IGNOAPS
15.		New application for IGNWPS
16.		New application for IGNDPS
17.		New application for NBFS
18.		New application for Annapurna scheme
19.		New application for change in area for receipt of the pension due to migration
20.	Grievance	No action has been taken on previously submitted application
21.		Previously submitted application was inappropriately rejected
22.		Payment does not happen every month
23.		The last payment has not been received yet
24.		Last two payments have not been received yet
25.		Last three payments have not been received yet
26.		More than three payments have not been received yet
27.		Person was receiving payment earlier but has been erroneously removed from beneficiary list
28.		Person is not aware of when and how much pension has been paid to him / her
29		Pension Parishads/Sabha/diwas are not organized at their village

Social Audit teams will enter one row per irregularity, grievance or application so that the implementing agency can respond individually to each of these. An example for entering irregularities found during the social audit process is given below:

Simple Example: Suppose there were 100 beneficiaries in the villages, there are 2 common issues affecting everyone (the first two), 2 irregularities and 3 new applications. Only the following will be entered by user

S. No.	Issue Type	Issue Subtype	Pension Type	Name	Other details including father/husband name, age, sex, community, address etc.	Verification Status	Amount	Comments
1	Grievance	Last three payment have not been received yet	IGNOAPS	Appliesto all persons				Pension payment in village is irregular. People have not been paid in Mar, April and May 2022.
2	Corruption	Bribe is being paid to get pension amount	IGNOAPS	Appliesto all persons			2000	The BC collects Rs.20 every month from all beneficiaries; Value mentioned in the Amount column is the amount collected every

								month
3	Ineligible beneficiary	As per BPL criteria or any other criteria specified by Government from time to time	IGNWPS	Person Name A	These values will be auto populated from the data in the MIS	Met Beneficiary	6000	The family has been automatically excluded as per SECC list; the family is well off and Person Name A does not require pension
4	Ineligible beneficiary	Person is not traceable	IGNDPS	Person Name B	These value will be auto populated from the data in MIS	Person is not traceable	18000	People in village have not heard of this person but he was selected as beneficiary and Rs.12000 has been paid in the last 12 months. It's likely that the amount to be paid back has to be calculated from the sanction date.
5	New Application	As per BPL criteria or any other criteria specified by Government from time to time	IGNOAPS	Person Name C	SA Resource Person should enter the person's details here			
6	New Application	New application for IGNDPS		Persons Name D	SA Resource Person should enter the person's details here			
7	New application	New application for IGNWPS		Person Name E	SA Resource Person should enter the person's details here			

The implementation agency should enter their response to each of these issues raised above and that should also be publicly available. Reports at difficult level (state, district, block and Panchayat) based on issues filed, issues open, pending issues and issues closed satisfactorily should be available so that people can monitor the social audit findings and the action taken on them.

