

**WORKING OF
MIZORAM STATE SOCIAL AUDIT,
ACCOUNTABILITY AND TRANSPARENCY**

**A Dissertation submitted to Mizoram University for the award of the
Degree of Master of Philosophy in Public Administration**

Submitted by

MR. KHUANGTHANSANGA PAKHUANGTE

Regn. No. MZU/M.Phil/337 of 22.04.2016

Supervisor

DR. A. MUTHULAKSHMI

Associate Professor

DEPARTMENT OF PUBLIC ADMINISTRATION

MIZORAM UNIVERSITY

AIZAWL, MIZORAM

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MIZORAM UNIVERSITY

December, 2016

DECLARATION

I, Khuangthansanga Pakhuangte, hereby declare that the dissertation entitled, "**Working of Mizoram State Social Audit, Accountability and Transparency (MSSAAT)**" is a record of work done by me, that the contents of this dissertation did not form bias of the award of any previous degree to me or to do the best of my knowledge to anybody else, and that the dissertation has not been submitted by me for my research degree in any other University/Institution.

This is being submitted to the Mizoram University for the degree of Master of Philosophy in Public Administration Department.

Date: 14th December, 2016

(KHUANGTHANSANGA PAKHUANGTE)

Place: Aizawl.

Department of Public Administration
Mizoram University, Aizawl - 7960004

MIZORAM UNIVERSITY

December, 2016

CERTIFICATE

This is to certify that **Mr. Khuangthansanga Pakhuangte**, a student of M.Phil Programme in the Department of Public Administration, Mizoram University has prepared the present Dissertation titled '**Working of Mizoram State Social Audit, Accountability and Transparency (MSSAAT)**'. This is an original work of research which has not been used previously and which has not been submitted to any other University for any purpose, it covers the topic of the research adequately.

(A. MUTHULAKSHMI)

Supervisor

Associate Professor

Department of Public Administration

Mizoram University

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At last not the least, My Wife, Mary Ngurkhumi who gave me an opportunity to do this work and support. Finally, I thanks almighty God for giving me strong and blessed me to complete this work.

Date: 14th December, 2016

Place: Aizawl

(KHUANGTHANSANGA PAKHUANGTE)

M. Phil Scholar

PREFACE

Social Audit means verification of the implementation of the programme or scheme and its results by the community with the active involvement of the primary stakeholders. It 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 is not a fault finding, but a fact finding process. Social Audit is now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery.

The Government of India, Ministry of Rural Development (MoRD) enacted Mahatma Gandhi National Rural Employment Guarantee Act, 2005 and framed Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 for guiding the process of social audit. The Government of Mizoram constituted **Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT)** under the initiatives of Rural Development Department with the Director as the head of the office and had supporting officers and staff which were functioning from 25.10.2012 to conducted Social Audit for Mahatma Gandhi NREGS, Indira Awaas Yojana (IAY) and Integrated Watershed Management Programme (IWMP).

Fortunately, the State Government detailed the Researcher to attend the National Workshop at New Delhi during July, 2011 and appointed as one of the Drafting Committee Members of Constitution of the Social Audit Unit for the state of Mizoram. The Researcher is also appointed as Deputy Director in the office on 12.12.2013 till date. He was much involved in this study.

The Researcher is hopeful that the findings will help policy planners, practitioners, elected representatives and the public for successful implementation of the Schemes/programmes in the state of Mizoram.

(KHUANGTHANSANGA PAKHUANGTE)

Master of Philosophy Scholar

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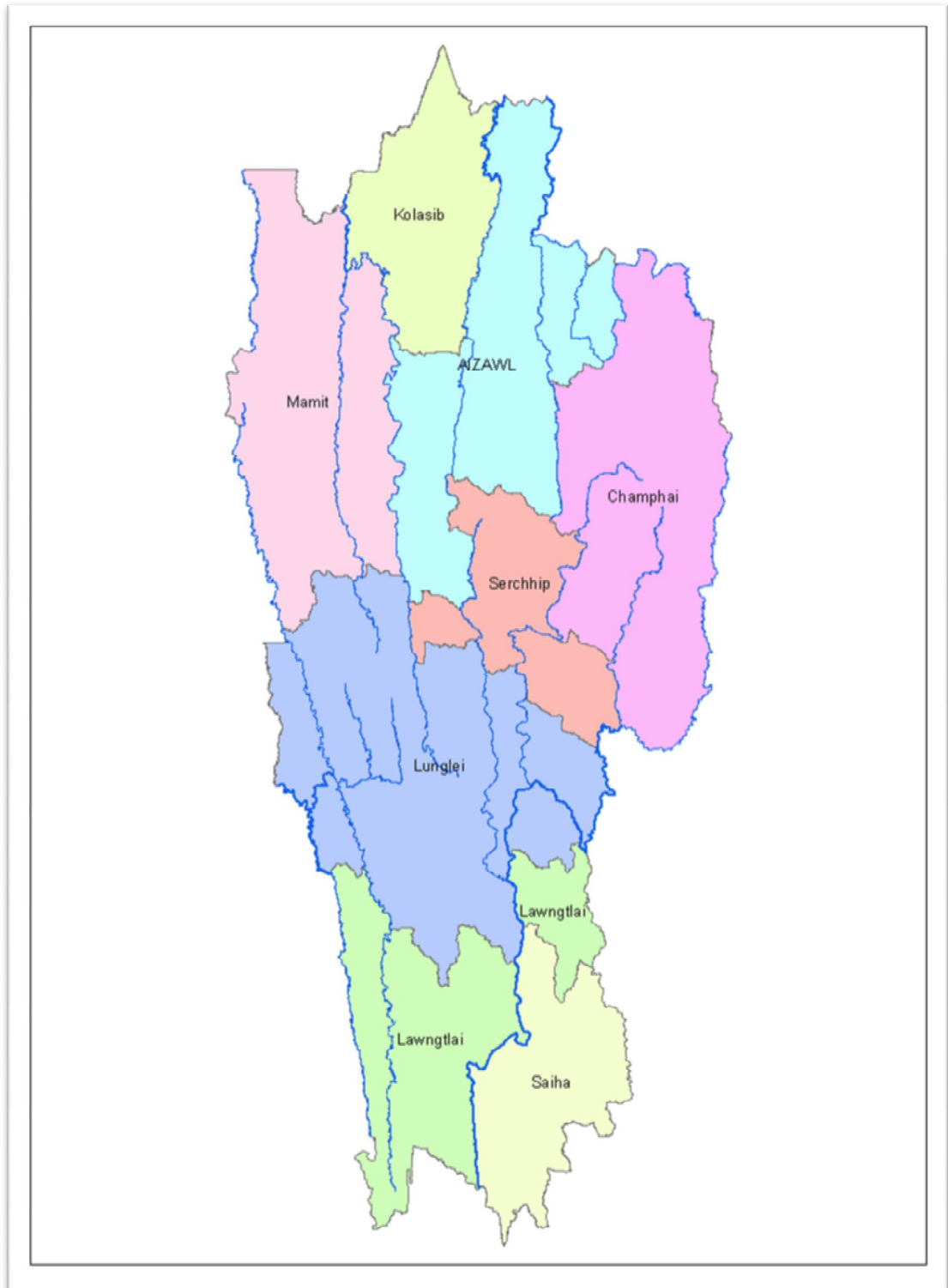
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Abbreviations

ASHA	Hope (NGO)
A.P.O	Additional Programme Officer
B.D.O	Block Development Officer
C.S.S	Centrally Sponsored Programme
DFID	Department of International Development
D.R.P	District Resource Person
D.P.O	District Programme Officer
GOI	Government of India
G.S.R	General Service Rule
I.A.Y	Indira Awaas Yajona
I.W.M.P	Integrated Watershed Management Programme
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MISSAAT	Mizoram Society for Social Audit, Accountability and Transparency
MKSS	Mazdoor Kisan Shakti Sanghathan
MORD	Ministry of Rural Development
NCRI	National Campaign for the Right to Information
NIRD & PR	National Institute of Rural Development & Panchayat Raj
NITI	National Institute of Transforming India
P.O	Programme Officer
PMKSY	Pradhan Mantri Krihni Sinchayee Yajona
PRIA	Participatory Research In Asia
PRI	Panchayat Raj Institution
R.D	Rural Development
SAI	Social Accountability International
SASAT	Social Audit Society of Tamil Nadu
SAU	Social Audit Unit
SSAAT	Society for Social Audits Accountability and Transparency
SIRD	State Institute of Rural Development
SRP	State Resource Person
SPIU	Strategy and Performance Innovation Unit
UK	United Kingdom
ULB	Urban Local Bodies
VSA	Village Social Auditor

Map of Mizoram



Source: *Department of Science & Technology, Government of Mizoram. Dt. 12.12.2016.*

CHAPTER - I

INTRODUCTION

India is a democratic country, democracy means everyone to participate and involve in all the governance process. The democracy will successful when everybody gives an idea to share, propagate and can oppose others idea's. One of the duties of the government is to make a platform of sharing ideas and allow propagating his/her ideas to any citizen. Participation in the election process is at the end. In a democracy the decision makers always are accountable. The powers vested under the laws should be used as far as possible with the consent and understanding of all concern. The people have a right to know, right to question, right to receive and respond. Participation, Transparency and Accountability are the three pillars of good governance. Good governance is among other things - participatory, transparent and accountable. It is also effective and equitable. Social Audit is one such initiative which is gaining ground and it encompasses all the three elements.¹

Social Audit can be described as verification of the implementation of the programmes or schemes and its results by the community with the active involvement of the primary stakeholders. This is done by comparing official record 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 goes beyond accounting for the money that has been spent to examine whether the money was utilized properly and has made a difference to people's lives. The main aims of Social Audit are effective

1. Singh, Shekhar & Rajakutty (2007), Social Audit: A peoples Manual, Hyderabad: NIRD, Pp. 1.

implementation of the schemes, control of irregularities, provide a voice to the people, to participate in the developmental process, monitoring the schemes and to evaluate the programme. Social Audit provides closeness to complete transparency to the entire gamut of programme management and renders the impact sustainable. It enables the people to view the decision making process and criteria adopted for various elements of the programmes. It gives positive outcome, awareness level very high; people's participation increased and decrease corruption. The Social Audit process is not a fault finding, but a fact finding process. The work of the Auditor is only to 'investigate' by cross-verifying facts and details in the records from the laborers and cross-verifying works at site. The 'Auditors' must not view themselves as 'Prosecutors'.²

Social Audit is now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery.³ The demand for Social Audit has grown in recent years due to the steady shift in devolution of Central funds and functions relating to socio-economic schemes to the local tiers of Government – Panchayat Raj Institutions (PRIs), Urban Local Bodies (ULBs) and other special purpose agencies set up by the Government for implementation of a specific schemes.⁴ The Central Government has been implementing more than 147 centrally sponsored schemes during the 11th Plan period

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2. Operational Guideline of Mahatma Gandhi NREGS, Government of India, (2013), New Delhi: Pp. 113.
 3. Yamini Aiyar, Soumya Kapoor Mehta& Salima Samji (2013), A Guide to Conducting Social Audits: Learning from the Experience of Andra Pradesh, New Delhi: CPR, Pp.3.
 4. Report of the Task Group on Social Audit, Controller& Accountant General Office(2010), New Delhi: Pp.3.

and there is a huge amount of fund being spent for poverty alleviation programmes. The then Prime Minister Rajiv Gandhi said that "25% of the schemes fund did not reach the target group".⁵ At this juncture, a new way of accountability needs to be designed for how these problems can be tackled at the grassroots level as well as the higher level.

The then Planning Commission (now NITI Ayog) as well as scholar and practitioners give many recommendations, but the problems cannot be solved till date. In the Indian Account Monitoring system, the Controller Auditor General of India Office monitors and audited government accounts up to the block level in some interval period. Whereas, the actual fund were used by the local bodies and selected list of beneficiaries' i.e. the villagers. The Controller and Accountant General Office could not check the account and expenditure with physical verification at the field level, there is a need for new institution for building up maintenance of transparency and accountability with people's participation at the Village level.

Timane & Chavan (2012)⁶ and Sushmita (2012)⁷ said that the Concept of Social Audit was formed much earlier in the 1940's when a depression era academic Theodore Kreps called on companies to acknowledge their responsibilities to citizens. The term 'Social Audit' was first mentioned by Howard R. Bowen in 1953 in one of his articles 'Social responsibilities of businessman'.⁸ The term was first used

5. Documentary film Prepared by NIRD & PR on Social Audit, 2007.

6. Rajesh Timane & Muktai Chavan (2012), 'A study of stakeholder engagement in Social Audit', *International Journal of Research in IT & Management*. Vol-2, No.12, April, Pp. 13.

7. Gahlot Sushmita (2012), 'Social Audits in India', *International Research Journal of Social Science*, Vol-2. No.11, November, Pp. 41.

8. Mahmudur Mia Rahim & Samuel O Idowu (eds) (2015), *Social Audit Regulation: Development, Challenges and Opportunities*, London: Springer, Pp. 118.

in the context of corporate organization. In 1980's some of the European and American Company/Corporation conduct Social Audit from their client and employees for maintaining transparency, accountability and vigilance. The New York based Social Accountability International (SAI) can conduct Social Audit and give certification of SA 8000 for Companies/Corporations from Customers' concerns on the production of the products they purchase or consume. SAI are working in 65 countries across 65 industrial sector more than 3,000 facilities. It has been working since 1997. Guatemala in 1985, Mexico in 1991,⁹ Nepal in 2000 and Uganda in 2000 have conducted Social Audit by the government in association with Civil Society Organization to disclose government welfare schemes and the list of stakeholders.¹⁰

In India, the Ashok Mehta Committee on Panchayati Raj recommended for the establishment of "Social Audit Cell" at the District level as a watchdog to monitor the utilization of funds earmarked for the socio-economic development of weaker sections of the society. In this line, Social Audit laws has been legislated in eight states of Assam, Gujarat, J & K, Karnataka, Kerala, Rajasthan, Sikkim and Daman & Diu.¹¹ But enactment of the laws are not enforced by the Government as well as the Civil Society Organizations.

The Civil Society of Mazdoor Kisan Shakti Sanghathan (MKSS) of Rajasthan was pioneering in India since 1990. MKSS has two concepts - Government-led and

9. Felipe Hevia de la Jara, *Social Audit Mechanisms in Mexico*, www.funder.org, accessed on 5.11.2016

10. Mahmudur Mia Rahim & Samuel O Idowu (eds) (2015), *Social Audit Regulation: Development, Challenges and Opportunities*, London: Springer, Pp. 119.

11. PRIA, *Best Practices in Social Audit* (2009), New Delhi: PRIA, Pp. 4.

Citizen-led Social Audit. They collected information from the Official Records and verified the actual implementation of the programmes. They find out many discrepancies and punished the culprit by the state government.¹² The first government led Social Audit was conducted by Andhra Pradesh State in February, 2006 with a financial support of Department of International Development (DFID) in United Kingdom, which is independent mainstream structure, responsible for coordinating the Social Audit process in the state. This organization is called Society for Social Audit Accountability and Transparency (SSAAT) in 2009.¹³

The Government of India, Ministry of Rural Development (MoRD) enacted Mahatma Gandhi National Rural Employment Guarantee Act since 2005¹⁴ and framed Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011¹⁵ for guiding the process of Social Audit. A Social Audit is conducted by the Gram Sabha of the Panchayat/Village Employment Council with the support of resource persons identified by the State Social Audit Unit at the State, District and Village level. In subsequence to the above Rules, some of the state governments were establishing an Independent Social Audit Unit to conduct Social Audit in the state. The nomenclatures have been different from state to state. A state like Andhra Pradesh (now Telengana) called the State Social Audit Unit as ‘Society for Social Audit, Accountability and Transparency (SSAAT)’ in 2009¹⁶ and whereas Tamil

12. Yamini Aiyar, Soumya Kapoor Mehta & Salima Samji (2013), A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh, New Delhi: Accountability Initiative, Pp. 3.

13. Ibid. Pp. 6

14. Gazette of India, No. 48. New Delhi: Government of India, September 7, 2005.

15. Gazette of India, No. 352. New Delhi: Government of India, June 30, 2011.

16. Yamini Aiyar, Soumya Kapoor Mehta & Salima Samji; op cite. Pp. 13

Nadu state government also established an independent organization called 'Social Audit Society of Tamil Nadu (SASAT)' in January, 2013.¹⁷ In Mizoram state also constituted 'Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT)'.¹⁸ Social Audit Unit have being/been set up in a manner prescribed by the Audit of Scheme Rules, 2011 as on 16th February 2016 is shown below :-

Table 1: Status of setting up of SAUs prescribed by the Audit of Scheme Rules, 2011

Sl. No	States	Nature of SAUs set up	SAUs headed by
1.	Chhattisgarh	Society	Full time Social Audit Director
2.	Gujarat	NGO	Full time Social Audit Director
3.	Karnataka	Society	Full time Social Audit Director
4.	Madhya Pradesh	Society	Full time Social Audit Director
5.	Rajasthan	Society	Full time Social Audit Director
6.	Tamil Nadu	Society	Full time Social Audit Director
7	Tripura	NGO	Full time Social Audit Director
8	Uttar Pradesh	Society	Full time Social Audit Director
9	Andhra Pradesh	Society	Full time Social Audit Director
10	Telengana	Society	Full time Social Audit Director
11	Mizoram	Society	Full time Social Audit Director
12	Sikkim	NGO	Full time Social Audit Director

Source: Joint Secretary, MoRD, Govt. of India, New Delhi: Letter Dt. 16th February 2016.

17. Sankar, CV, 'Note of Social Audit', presented at the National Workshop on Social Audit, Vigyan Bhavan, New Delhi: 2014.Pp. 5.

18. Notification No. C.31015/1/09-RD (NREGS)pt. Dt. 19.3.2012. Rural Development Deptt. Govt. of Mizoram.

Table - 2: Status of not setting up of SAUs prescribed by the Audit of Scheme Rules, 2011

Sl. No	State	Nature of SAUs Set up	SAUs Headed by
1	Bihar	Cell within the Department of Rural Development	Additional Secretary, Department of Rural Development
2	Haryana	Cell within the Department of Rural Development	Special Secretary, Department of Rural Development
3	Himachal Pradesh	Nothing constituted	None
4	Jammu and Kashmir	Cell within the Department of Rural Development	Full time Social Audit Director
5	Jharkhand	Cell within the Department of Rural Development	Commissioner, MGNREGA
6	Kerala	Nothing constituted	None
7	Maharashtra	Cell within the Department of Rural Development	Deputy Secretary, EGS
8	Odisha	Society	No one
9	Punjab	SIRD	SIRD Director
10	Uttarakhand	Nothing set up	No one appointed
11	West Bengal	Cell within the Department of Rural Development	Government officer
12	Assam	SIRD	Director, SIRD
13	Manipur	Independent Society	No one positioned
14	Meghalaya	None set up	None positioned
15	Nagaland	SIRD	Director, SIRD having additional charge

Source: Joint Secretary, MoRD, Govt. of India, New Delhi: Letter Dt. 16th February 2016.

The State Government of Mizoram also constituted Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) under the initiatives of Rural Development Department with the Director as the head of the office and had supporting officers and staff which was functioning on 25.10.2012.¹⁹ This independent society was registered in the Mizoram Societies Registration Act, 2005 (Act No. 13 of 2005).²⁰ At present, the Social Audit Unit, Mizoram conducted Social Audit for Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Indira Awaas Yojana (IAY) and Integrated Watershed Management Programme (IWMP).²¹

The implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme was started in Mizoram in the year 2005-2006 onward at Saiha and Lawngtlai Districts, the second phase started from 2006-2007 at Lunglei and Champhai Districts and the third and the last phase was again started from 2007-2008 onward at Aizawl, Kolasib, Mamit and Serchhip Districts. Therefore, MGNREGS is being implemented in all Districts of Mizoram till today.²² One of the most important and perhaps the most significant peculiarity of MGNREGS from other centrally sponsored scheme is the existence of the heart and underlining of the scheme called Social Audit.²³

19. Interviewed with Pu Lalhmingthanga Sailo, First Director, SAU, Mizoram at his office chamber's on 12.9.2013.

20. Mizoram Societies Registration No. MSR 457 of 26.07.2012.

21. Field study conducted at MISSAAT Directorate on 10.10.2016.

22. Pakhuangte, K.T(ed) (2010.); *Ram hmasawwnna hnuk*, Kolasib: SIRD, Pp.32.

23. Operational Guideline of Mahatma Gandhi NREGS,(2013), New Delhi: Government of India, Pp.113.

Table-3: Present strength of Social Audit Unit (MISSAAT), Mizoram

Sl. No	Name of Post	No. of post	No. of Fill up
1	Director	1	1
2	Dy. Director	1	1
3	Social Audit Specialist	1	1
4	State Resource Persons	2	1
5	District Resource Persons	5	5
6	Programme Assistants	1	1
7	Accountant	1	1
8	Computer Analyst	1	1
9	Helper/Messenger/IV grade	9	9
	Total	22	21

Source: *Field study conducted at MISSAAT Directorate on 10.10.2016.*

Review of Literature

The topics like Good Governance, Transparency, Accountability and Social Audit are widely used by writers, experts and scholars in Public Administration. As such, a number of books and articles are found in relations to these topics; but most of them are not related to proposed study, the Researcher has chosen a few books and articles that are relevant to the context. Some of them were reviewed as follows:

Vision Foundation (2005)²⁴ Report on 'Social Audit: Gram Sabha and Panchayati Raj' submitted to Planning Commission found out that the reasons for failure of the Development Programmes of the Government of India and other international development agencies are weak planning, unorganized beneficiaries, unable to create demand for quality and effective programme delivery, Gram Sabhas is not being effective to the extent desired. The Programme designs are not need

24. Vision Foundation (2005), *Report on Social Audit: Gram Sabha and Panchayati Raj* submitted to Planning Commission, Govt. of India, New Delhi.

based; it is not managed by competent authority with a result oriented approach, not maintained transparency and accountability, poor programme performance. They recommend to conduct quality Panchayat Raj Institutions accounting and auditing regularly; institutionalizing Social Audit through effective Mechanism; making release of Plan fund and Non-Plan fund by Planning Commission and Finance Ministry conditional to completion of PRI audit and conduct of Social Audit by the Gram sabha. They have conducted Research in eight states during April - July, 2004.

Singh and Rajakutty (2007)²⁵ in their book, Social Audit: A people manual, wrote a forwarding letter by V.S Sampat, the Director General of NIRD & PR, Hyderabad stated that Participation, Transparency and Accountability are the three pillars of good governance. Social Audit is one such initiative which is gaining ground and it encompasses all the three elements. This book has not been covered the Social Audit institution. It means for the practitioners of Civil Societies and Governmental organisation at the field level only.

PRIA (2009)²⁶ in their book Best 'Practices of Social Audit' said that the 'Social Audit should be conducted in coordination with the local administration'. This organisation is pioneering people's right in Asia and published many books for people living in slum areas, empowered people, trained and leads them to realize their potential, regardless of their background, caste or religious beliefs. It is a process in which details of resource - financial and non-financial used by public agencies for development initiatives are shared with the people, often through a public platform. It mentioned that Ashok Mehta Committee on Panchayat Raj

25. Shekhar Singh & Rajakutty (2007), Social Audit: A peoples Manual, Hyderabad; NIRD.

26. PRIA (2009), Best Practices in Social Audit, New Delhi: PRIA.

recommended for establishment of 'Social Audit Cell' at the District level as a watchdog to monitor the utilization of funds earmarked for the socio-economic development of weaker sections. In line with this, Social Audit laws have been legislated in eight states. In Jharkhand and Madhya Pradesh, state administration collected information as per pre designed format to display for public scrutinize. A Civil Society of ASHA, MKSS and Activist conducted Social Audit in Uttar Pradesh, Jharkhand, Chhattisgarh and Rajasthan. The book also mentioned that the Andhra Pradesh government established Social Audit Unit, which is an independent of the mainstream structure, is responsible for coordinating the Social Audit process in the state. The book had been very fruitful on Social Audit conduct/process but not much benefitted us on organisation and function of Social Audit Institution.

The Controller & Accountant General of India in the Report (Jan, 2010)²⁷ point out that demand for Social Audit has grown in recent years due to the steady shift in devolution of Central funds and functions relating to socio-economic schemes to the local tiers of Government – Panchayat Raj Institutions (PRIs), Urban Local Bodies (ULBs) and other special purpose agencies set up by the Government for implementation of specific schemes. The objectives of Social Audit is empowerment of the beneficiaries and directly affected stakeholders of the public sector programmes in matters of planning, implementation, delivery of services, appraisal, corruption etc. The limitation of Social audit has intensive but highly localized and covers only certain selected aspects out of a wide range of audit concerns in the financial, compliance and performance audits.

27. Controller & Accountant General, Report of the Task Group on Social Audit (2010), New Delhi: Controller & Accountant General Office.

These are also sporadic and ad-hoc, except where broad-based monitoring by Gram Sabha has been embedded in the social sector programmes. Even in these cases, the monitoring is informal and unprocessed. Moreover, the documentation of Social Audits is not in a form as to provide consistent evidence. The findings of Social Audit, unless carried out on a representative basis, cannot be either generalized or estimations over the entire population be made.

Leelavathi & Rao (2010)²⁸ in their book 'Planning and Implementation of National Rural Employment Guarantee Scheme in Andhra Pradesh: A process study' deeply learned the implementation of MGNREGS in Andhra Pradesh state. They have seen that the state government set up Strategy and Performance Innovation Unit (SPIU) under Rural Development Department in Feb, 2006 with a financial support of Department of International Development (DFID) in United Kingdom to conduct Social Audit in some districts. This book gives us details of Social Audit process and establishment of Society Social Audits Accountability and Transparency (SSAAT) which was born on May, 2009. This book had not much highlighted the organisational structures of SSAAT, but also very useful for the implementation process of Mahatma Gandhi NREGS in the state of Andhra Pradesh.

Gomez (2012)²⁹ in his book 'Auditing and Assurance: Theory and Practices' said that Social Audit is a systematic study and evaluation of an organization's social performance, as distinguished from its economic performance, It is a review of the public interest, non-profit and social activities of business. These audits are usually

28. Leelavathi, P and Hanumantha Rao, K (2010), *Planning and Implementation of National Rural Employment Guarantee Scheme in Andhra Pradesh: A process study*, Hyderabad: NIRD.

29. Gomez, Clifford (2012), *Auditing and Assurance: Theory and Practice*, New Delhi: Springers.

performed primarily for internal benefit and typically are not released to the public. His study lies with the corporate Social Responsibilities only. He had no more mentioned about the Social Audit Unit powers and functions. He stressed on the importance and the role of transparency process in Social Audit. He had no full views of Social Audit or give in signed on the Social Audit Unit in India.

Ralte (2012)³⁰ conducted a research on 'Rural Development in Mizoram: A case Study of the implementation of MGNREGA in Thingsulthliah R.D Block'. A case study has been conducted in the implementation of MGNREGA in Thingsulthliah R.D Block. She highlighted the Block administration and organisational structure. She found out that 83 percent of respondents among the Workers of Mahatma Gandhi NREGS believed that transparency and accountability is maintained under the MGNREGS works compared to others schemes. The researchers did not explore the Social Audit and its institution.

Tangirala (2013)³¹ in his article 'Social Audit in Cooperatives: A case study on PACS Raidurg RR District' in the *APOTHEOSIS: Tirpude's National Journal of Business Research* said that Charles Medawar of UK is pioneer the concept of Social Audit (SA) in 1972 with the application of the idea in medicine policy, drug safety issues and on matters of corporate, governmental and professional accountability. According to Medawar, the concept of Social Audits tarts with the principle that in a democracy the decision makers should account for the use of their powers, which

30. Ralte, Sangzuali (2012), Rural Development in Mizoram: A case study of the implementation of MGNREGA in Thingsulthliah Rural Development Block. (UN published MSS).

31. Tangirala, H.S.K (2014) 'Social Audit in Cooperatives: A case study on PACS Raidurg RR District, APOTHEOSIS: Tirpude's National Journal of Business Research, Vol-4, No.1, 2013. Pp. 207.

should be used as far as possible with the consent and understanding of all concerned. The first recorded example of a methodology for a full organizational Social Audit was developed in 1978 at Beechwood College (England). The first presentations of the Social Audit were given in training courses and conferences run between 1978 and 1984 at Beechwood. In 1981 a manual called Social Audit—A Management Tool for Co-operative Working by Freer Spreckley was published. This was the first time the present method of Social Audit was fully described; it contained an organizational method for democratic organisations to use in setting social objectives and measuring their performance. It contained the four main elements of Social Purpose, External View, Internal View and Social Accounting. As part of this work, Beechwood College also developed a set of Social Audit legal clauses for an organization's constitution, which were later used in 1985, as the basis for the Industrial Common Ownership movement's (ICOM) model constitutions.

The Social Audit model has been re-published twice; the third edition published in April 2000 and titled Social Audit Toolkit. One of the first recorded social reports was in Switzerland where the Migros Co-operative (a large multi-functional organization) first published a Social Audit report in 1978, which focused on one of its departments. The Migros Co-operative reports biannually on one part of its organization and uses quite detailed information running into reports. In 1984 the Co-operative Retail Society (UK) started to look at the idea of Social Audit that larger organizations became interested in voluntarily undertaking a Social Audit. The CRS and the Cooperative Bank still carry out social reporting. In the year 1979, Tata Iron and Steel Company (TISCO), Jamshedpur, implemented Social Audit and is first company in India to do so. Social Audit gained significance after the 73rd

Amendment of the Constitution relating to Panchayat Raj institutions. The approach paper to the Ninth Five Year Plan (1997 - 2002) emphasizes Social Audit for the effective functioning of the Panchayat Raj institutions and for achieving the goal of decentralization in India.

Susmita (2013)³² in her article 'Social Audits in India' in *International Journal of Social Science* mentioned that 'Audit' is a Latin word which is translated as 'to hear' in English. Audit is not a recent activity but is a practice that was adopted in the ancient time by emperors to analyse the public sentiment towards their rule and policies. The input of masses was then used to alter the policies. Thus encompassing the whole society in the decision making process of matters of governance. The concept of Social Audit was stages in early 1940s when the depression era academician Theodore Kerps called on companies to acknowledge responsibility towards citizens. In India, the initiative of conducting Social Audits was taken by Tata Iron and Steel Company Limited (TISCO), Jamshedpur in the year 1979. Social Audit will assist in verifying the social performance claims of these government schemes and revolves around the principles of equity, social responsibility, trust, accountability, transparency, inclusiveness and community benefit. She stresses the importance, practices and outcome of Social Audit in India. This article aims at analyzing the current scenario in the field of Social Audits in implementation of government schemes in India and traces the evolution of the concept over the time span of last 3 decades. Through an example of Andhra Pradesh, Rajasthan and the North Eastern states, its discusses the problems faced

32. Susmita, Gahlot (2013), 'Social Audits in India', *International Research Journal of Social Science*, Vol-2.No.11. November, Pp. 41.

while conducting Social Audits and also suggests measures to improve on Social Audits of the various government schemes.

Aiyar, Mehta & Samji (2013)³³ in their book 'A Guide to Conducting Social Audits: Learning from the experience of Andhra Pradesh' said that Social Audits are now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery. They said that the MKSS in Rajasthan conducted Social Audit in the mid-1990s. A national level coalition of activities and journalists called the National Campaign for the Right to Information (NCPRI) was formed pressuring the Right to Information Act eventually passed by Indian Parliament in 2005. This act set the stage for the institutionalization of the Social Audit process. The Orissa government initiated a Civil Society led Social Audit of MGNREGA which was conducted during 2007-08. This book covered genesis of Social Audit and how the Andhra Pradesh state government established the Social Audit Directorate.

Burra (2010)³⁴ said that the concept of Social Audit as a tool for ensuring transparency and accountability is a powerful one and it seems to have captured the imagination of many activists, academics and policy-makers in India. Social Audits will necessarily bring out issues of rent-seeking and leakages. When the poor testify, they also become extremely vulnerable to threats from ruling elites and the state machinery. Social Audit is an expensive exercise. Considerable funds are required to

33. Aiyar, Yamini; Mehta, Soumya Kapoor & Samji, Salima (2013), A Guide to Conducting Social Audits: Learning from the Experience of Andhra Pradesh, New Delhi.

34. Burra, Neera (2010), 'Transparency and accountability in employment programmes: the case of NREGA in Andhra Pradesh', Accountability Initiative, Website accessed on 10.10.2016.

pay for photocopying, travel and logistic support to Social Auditors and public hearings. It has to be an on-going process for it to have a lasting impact. There have to be follow-up Social Audits to see whether action has been taken against erring officials. But the spin-off effect would be dramatic.

The Ministry of Rural Development, Government of India define and highlighted the importance of Social Audit in the Operational Guideline of Mahatma Gandhi NREGA (2013)³⁵ is to ensure public accountability in the implementation of projects, laws and policies. Social Audit is an effective means for ensuring transparency, participation, consultation and accountability under MGNREGA. The process of Social Audit combines people's participation and monitoring with the requirements of the audit discipline. The agency implementing the Scheme cannot audit its own Scheme; therefore, it is necessary to promote people's participation in the audit along with support provided by an independent Social Audit organisation that facilitates the process. The Social Audit process is not a fault finding, but a fact finding process. The work of the Auditor is only to 'investigate' by cross-verifying facts and details in the records from the labourers and cross-verifying works at site. The 'Auditors' must not view themselves as 'Prosecutors'.

Reddy(2013)³⁶ in her article 'Innovation, Transparency and Governance : A Study of NREGS in Andhra Pradesh' in *Journal of Rural Development*, said that the first separated Society or Organization constituted by the government for

35. Operational Guideline of Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (2013), New Delhi: Ministry of Rural Development, Government of India, Pp.113

36. Reddy, C. Sheela (2013), 'Innovation, Transparency and Governance: A Study of NREGS in Andhra Pradesh', *Journal of Rural Development*, Vol-32, No. 2, April-June, Pp.107.

institutionalizing Social Audit is the Andhra Pradesh State in 2008 under Panchayat Raj and Rural Development Department. This organisation is an independent of the mainstream structure, responsible for coordinating the Social Audit process in the state. He said that the Social Audit has been proved very effective. As of June 30, 2010, Rs. 82 crore worth of misappropriated funds have come to light, of which around Rs. 15 crore has been recovered; 33,807 field-level functionaries have been implicated; 3,842 staff have been dismissed based on the Social Audit findings and 1,430 suspended. A total of 548 FIRs have been lodged and 1,220 departmental enquiries have been initiated.

Sailo (2014)³⁷ had done a good research subject on 'Rural Development in Mizoram: A study of personnel Administration under Rural Development Department; Mizoram'. She did a good study on Rural Development Department, Mizoram highlighting the organisation chart indicating Social Audit Unit. She reported Social Audits that many of the villages have not been conducted in many part of the villages on a regular basis. She mentioned constitution of an autonomous body or Society of Mizoram State Social Audit, Accountability and Transparency Rules, 2011. Directorate of Social Audit - MGNREGA; entrusted to a Director, supported by a Deputy Director, two SRPs, One Computer Analyst, One Programme Assistant, One Accountant and Two supporting staff. She is not much concerned on Organization and functions.

37. Sailo, Lalthanchami (2014), Rural Development in Mizoram: A study of Personnel Administration under Rural Development Department; Mizoram. (Unpublished MSS).

Sankar (2014)³⁸ presented a paper a 'Note on Social Audit' mentioned that the Government of Tamil Nadu established an independent organisation called Social Audit Unit which was to be registered under the Tamil Nadu Societies Registration Act, 1975 on 9.1.2013 named 'Social Audit Society of Tamil Nadu (SASAT)'. His paper gives details about the organisation and functions of SASAT with their achievement.

Rahim and Idowu (2015)³⁹ in their book (eds) 'Social Audit Regulation, Development, Challenges and Opportunities' pointed out that the Social Audit was first mentioned by Howard R. Bowen in 1953 in one of his articles 'Social responsibilities of businessman'. Unlike a theory and practice in modern Social Audit, they classified Social Audit into three type - first party audit in which an organisation conducts a self-evaluation using its own internal auditors, second party audit where an organisation audits its supplier to its own codes of conduct or to an external standard and the third party audit which happens when an organisation is audited by an independent external organisation. However, the theme can be linked to the academician. This book has not much mentioned the Social Audit process and how Social Audit can be conducted. Guatemala in 1985, Nepal in 2000 A.D, and Uganda in 2000 A.D conducted Social Audit in collaboration with Civil Society organisations, got positive outcome, decreased in corruption. India legalized it since 2005; it decreased administration related complaints, reduced corruption and increased awareness level. The Civil Society of Mazdoor Kisan Shakti Sanghathan

38. Sankar, CV, 'Note on Social Audit', Presented at the National Workshop on Social Audit, Vigyan Bhavan, New Delhi: 2014 with Government of Tamil Nadu issue Notification G.O(MS) No. 17. Dt. 5.2.2015.

39. Rahim, Mahmudur Mia & Idowu Samuel, O (eds) (2015) Social Audit Regulation: Development, Challenges and Opportunities, London: Springer.

(MKSS) of Rajasthan was the pioneer in India since 1994 under the Food for Work Programme. MKSS has two concepts - Government-led and Citizen-led Social Audit. The book mentioned that the New York based Social Accountability International (SAI) can conduct Social Audit and give certification of SA 8000 for Companies/corporations from Customers' concerns on the production of the products they purchase or consume. The first Indian state to set up dedicated Social Audit Unit is Andhra Pradesh in 2008 called Society for Social Accountability & Transparency (SAAT) but did not mention the organisational set up with functions.

Jara (Date unknown)⁴⁰ in his Article on Social Policy said that "Social Auditing" refers to a set of citizen participation mechanism to promote public accountability. Large scale Mexican social programme have been promoted these reforms since 1991. The General Laws for Social Development and the Law to Promote Organisations in Civil Society on access to public information are more significant. These laws protect citizens attention system, oversight committee and citizen participation in public-private councils. These laws improved the performance of public programmes, helps in the fighting against corruption and citizens exercise their rights. The limitations of the Laws are not established special institutions to look after the enforcement, some files could not be accessed by its citizens, don't know the fund sanction from central to state, citizens did not much write a complaints to defaulters.

40. Jara, Felipe Hevia de la, Social Audit Mechanisms in Mexico, *Mexico Right to Know Reform* website : www.fundar.org, accessed on 15.10.2016.

41. Social Audit Unit, Mizoram, Social Audit Manual, Rural Development Department, Mizoram, Aizawl: 2012.

The Social Audit Unit, (MGNREGA), the Government of Mizoram, Rural Development Department prepared Social Audit Manual (July, 2014)⁴¹ highlighting the importance of Social Audit and the background of Social Audit Unit. The book said that the Social Audit Unit (Mizoram State Society for Social Audit, Accountability and Transparency) will conduct Social Audit twice in a year as per the Audit of Schemes Rules, 2011. This book is the main source of information which can be accessed from the Social Audit Unit in the state for Mahatma Gandhi National Rural Employment Guarantee Act, 2005 and Indira Awaas Yojana.

The Memorandum of Mizoram State Social Audit, Accountability and Transparency (MISSAAT) with the Rules and Regulation which was notified by the Government of Mizoram, Rural Development Department (2012)⁴² was the main source of the present research topics. This Memorandum of Association had 10 chapters including, Memorandum of the Society - signed by 5 signatories, Name of the Society, Definition of the Rules and Regulations, Power and function of the Society, Formation and function of the Governing body, Officers and staff of the Society with number of post created, Power and Fund of the Director, Maintenance of Account and some Miscellaneous provision. There are nine chapters and ten pages only. The memorandum of Association is amended from time to time and amended some portions two times till date.⁴³ Fortunately; Mizoram had full-fledged functional Social Audit Unit first in the North Eastern state. Other states have still been recruiting the staff except Sikkim.

42. Memorandum of Association, MISSAAT (2012), Notified by the Govt. of Mizoram. Dt. 19.3.2012 and Registered at Firm & Society on 26.07.2012 (MSR 457 of 2012).

43. Issue Notification No C. 31015/2/14-RD (SAU) Dt. 17.3.2016 by the Govt. of Mizoram.

Statement of the problem

All above mentioned literature signify the available study materials. A careful study in different part of the country and states reveal that the present literature did not give us sufficient information to provide in depth-understanding of maintaining transparency and accountability with people's participation through government led Social Audit Unit. There has been no systematic study undertaken by the government led Social Audit in many parts of the country as done by the Mizoram State Social Audit, Accountability and Transparency (MISSAAT). The Mizoram State Social Audit, Accountability and Transparency (MISSAAT) is one of the independent organizations for maintaining transparency and accountability with people's participation process of the schemes implemented by the Central and State governments.

The present study seeks to address the establishment of office competent with adequate resources and whether the present Social Audit Unit existed is an independent in term of it organizational functions, powers, fund and will give suggestions for the state of Mizoram. This study will enrich literatures on the subject on Social Audit and the institution. Corruption has been increasing day by day due to increases in Central and State schemes/programmes funded by the government to the local bodies and other special bodies. Establishment of Social Audit organization/society is necessary to maintain transparency and accountability with people's participation to monitor schemes implementation and evaluation. Without an independent organization set up to ensure transparency, the schemes and programmes implementation will not be successful.

Scope of the study

The study focuses on the origin, historical background of the Mizoram State Social Audit, Accountability and Transparency with powers and functional aspect. The main thrust of the study is to analyze the working of the Mizoram State Social Audit, Accountability and Transparency office, to discuss the problems and measures to fulfill the objectives for which it was established.

Objectives of the study

The objectives of the study are -

- (i) to study the origin and historical background of Mizoram State Social Audit, Accountability and Transparency,
- (ii) to study the powers and functions of the Mizoram State Social Audit, Accountability and Transparency,
- (iii) to study plans, policies and programmes of the Mizoram State Social Audit, Accountability and Transparency and
- (iv) to study the problems, challenges and suggest measures for further improvement of the Mizoram State Social Audit, Accountability and Transparency.

Research Questions

The proposed study attempts to answer the following research questions:-

- (i) What are the circumstances that led to the establishment of the Mizoram State Social Audit, Accountability and Transparency?
- (ii) Do the organizational functions and powers fulfill the main objectives of the establishment?
- (iii) What are the plans, policies and programmes of the Mizoram State Social Audit, Accountability and Transparency?

(iv) Do the Mizoram State Social Audit, Accountability and Transparency have problems?

Methodology

The present study is descriptive in design. Data from both primary and secondary sources have been collected. Primary data were collected through the interview- schedule from all the functionaries of the Officers and dealing Staff of the Mizoram Society for Social Audit, Accountability and Transparency Office, Aizawl. Interview had been conducted from all the Officers and Clerk level staff (12 nos.), 42 out of 58 District Resource Persons respond the Interview schedule and from the 22 already audited Village Employment Councils within Aizawl District. The total Respondents of the Interview Schedule were 76. The Primary sources of data were analyzed using MS Excel and presented in chart and table forms as per requirements. Secondary sources of data were collected from published and unpublished documents of the Central and State Governments, Books, Magazines, Articles, Journals and Internet sources.

Chapterisation

The present study is divided into five chapters:-

- Chapter - I : Introduction
- Chapter - II : Powers and functions of Mizoram State Social Audit, Accountability and Transparency
- Chapter - III : Plans, Policies and Programmes of Mizoram State Social Audit, Accountability and Transparency
- Chapter - IV : Results and Discussion
- Chapter - V : Conclusion and Suggestions

CHAPTER - II

POWERS AND FUNCTIONS OF MIZORAM STATE SOCIAL AUDIT, ACCOUNTABILITY AND TRANSPARENCY

Power means the ability or capacity to do something or act in a particular way. Cambridge English Dictionary defines power is the ability to control people and events; the amount of political control a person or group has in a country. Function means a natural purpose (of something) or the duty (of a person) to perform such ability under the power vested by laws.

The powers and functions will be discussed based on the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (with latest amendment), Mahatma Gandhi National Rural Employment Audit of Scheme Rules, 2011 with Operational Guideline of Mahatma Gandhi National Rural Employment Guarantee Act, 2013. This Act, Rules and Operational Guideline are the main sources of the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) establishment. The Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) which was approved by the Governing Body and Notified by the Government of Mizoram, Rural Development Department on 19th March 2012⁴⁴ The Society is registered under the Mizoram Societies Registration Act, 2005 on 26.7.2012.⁴⁵ The Common Guidelines of Integrated Watershed Management Programme (IWMP), 2011 and Guideline of Indira Awaas Yojana (IAY), 2013 also mentioned the necessities of Social Audit for the successful implementation of the

44. Notification No. C. 31015/1/09-RD (NREGS) pt. Dt. 19.3.2012. Issued by the Govt. of Mizoram, Rural Development Department, Aizawl.

45. Registration No. MSR 457 of 26.07.2012.

scheme. The Government of India and Government of Mizoram also gave directions for the fulfillment of the main objectives of the Social Audit process which will be also be discussed.

Mahatma Gandhi NREGA Act, 2015 and Social Audit

The Mahatma Gandhi NREG Act, 2005 said that 'the Central Government may, in consultation with the Comptroller and Auditor General of India, prescribe appropriate arrangements for audits of the accounts of the Schemes at all levels. The accounts of the Scheme shall be maintained in such form and in such manner as may be prescribed by the State Government.'⁴⁶ It was also mentioned that 'The Gram Sabha shall monitor the execution of works within the Gram Panchayat. The Gram Sabha shall conduct regular Social Audits of all the projects under the Scheme taken up within the Gram Panchayat. The Gram Panchayat shall make available for all relevant documents including the muster rolls, bills, vouchers, measurement books, copies of sanctioned orders and other connected books of account and papers to the Gram Sabha for the purpose of conducting the Social Audit'.⁴⁷ The public meeting (Gram sabha) is the authority to monitor the works execution and make necessary financial and physical auditing authority. The beneficiaries' involvement is a must for the scheme implementation and the Social Audit will check all necessary documents in the public meetings.

In continuation to the above paras in the schedule-I of the Act, 'Every Scheme shall contain adequate provisions for ensuring transparency and accountability at all

46. Sub section (1) and (2) of Section 24 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005.

47. Sub section (1) to (3) of Section 17 of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005.

level of implementation'. These includes Proactive Disclosure - at the worksite in display of information through Citizen Information Board, reading out of muster rolls information regarding attendance, work done and wages paid in the presence of workers at the end of the day by the person authorized. The measurements in the Measurement Book will also be read out during the measurement of works before the workers. The Gram Panchayat and Block Programme Office proactive disclosure shall be through display of information pertaining to provision of employment, funds received and expenditure, shelf of projects approved. All the information on NREGA will be placed in public domain through the website for NREGA as prescribed by the Government of India and be available through free downloadable electronic form.⁴⁸

The Social Audit shall be held at least once in every six months. An announcement of the Social Audit will be made by the District Programme Coordinator or the Programme Officer at least thirty days in advance. The Gram Sabha will elect from itself Social Audit Committee, workers who have worked in current/previous works under NREGA of the same Gram Panchayat and not less than one third members of Social Audit Committee shall be women in each Social Audit. The Programme Officer shall ensure that all relevant documents, including complete files of the works or copies of them, of works of Implementing Agencies for the jurisdiction of that Gram Panchayat shall be available for inspection at the Gram Panchayat. The Gram Panchayat shall present all necessary information and documents at least 15 days in advance to the Social Audit Committee. The Social Audit Committee will verify all documents and information. Any person may submit

48. Para 13 of Schedule I of the Mahatma Gandhi NREG Act, 2005.

any information to the Social Audit Committee deemed relevant.

The Programme Officer shall notify in writing all the Public Representatives and also concerned staff implementing the NREGA well in advance to ensure that they are kept informed about the process and are present at the Social Audit. The Social Audit Committee shall read out its findings publicly in the gram sabha and people shall be given an opportunity to seek and obtain information from the Gram Panchayat 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. The Minutes shall be recorded by Secretary and signed before and after the completion of the Social Audit by all participants. Any dissent/ objections shall be addressed and recorded in the minutes. The Social Audit shall be open to public participation; any outside individual person apart from the Gram Sabha shall be allowed to attend the Social Audit as observers without intervene the proceedings of the Social Audit. The Action Taken Reports shall be filed within a month of convening of the Social Audit. Any findings related to contravention of the Act shall be treated as complaint and enquiry shall be conducted for any dispute in findings.

Any fund Deviations shall follow with an Action against the concerned person and fund recovery shall be expedited. While certifying accounts of the NREGS the Government Auditors shall take cognizance of any complaint, regarding financial irregularities or misappropriations and raised through a Social Audit before certifying the accounts.⁴⁹

49. Mahatma Gandhi NREG Act, 2015. Amendment on 31st December, 2008.

After more than five years of the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005, many states are not willing to constitute Social Audit Unit. Many discrepancies have been seen in the News Papers and Social Media. With the demand from the Civil Societies and Non-Governmental Organisations, the Ministry of Rural Development, Government of India issued Notification for constitutions of Social Audit Unit. The Central Government, in consultation with the Comptroller and Auditor General of India formulated the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules in 2011.⁵⁰

Mahatma Gandhi NREG Audit of Scheme Rule, 2011 and Social Audit

The Mahatma Gandhi NREG Audit of Scheme Rule, 2011 defined the main objectives of the act, definitions and implementation date of the Rule. The audit of the accounts in each district as well as of the State Employment Guarantee Fund shall be carried out by the Director, Local Fund Audit or equivalent authority or by Chartered Accountants for each year. The Director, Local Fund Audit, or equivalent authority or the Chartered Accountant as the case may be shall submit accounts of the scheme together with the audit report thereon to the State Government. The accounts of the schemes of every State Government as certified together with the audit report thereon shall be forwarded to the Comptroller and Auditor General of India and the Central Government by the State Government. The Central Government shall cause the audit report to be laid, as soon as may be after they are received, before each House of Parliament. The Comptroller and Auditor General of

50. Gazette of India, No. 352. New Delhi: Government of India, June 30, 2011.

India or any person appointed by him in this behalf shall have the right to conduct audit of the accounts of schemes at such intervals as he may deem fit.⁵¹

The State Government shall facilitate conduct of Social Audit of the works taken up under the Act in every Gram Panchayat at least once in six months in the manner prescribed under the rules. A summary of findings of such Social Audits conducted during a financial year shall be submitted by the State Government to the Comptroller and Auditor General of India.⁵² The State Government shall identify or establish, under the Act an independent organisation (hereinafter referred to as Social Audit Unit) to facilitate conduct of Social Audit by Gram Sabhas. The Social Audit Unit shall be responsible for build capacities of Gram Sabhas for conducting Social Audit, to identify, train and deploy suitable resource persons at village, block, district and state level drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people. To prepare Social Audit reporting formats resource material, guidelines and manuals for the Social Audit process. To create awareness amongst the labourers about their rights and entitlements under the Act, to facilitate verification of records with primary stakeholders and work sites, to facilitate smooth conduct of Social Audit Gram Sabhas for reading out and finalizing decisions after due discussions and host the Social Audit reports including Action Taken Reports in the public domain.⁵³

The Social Audit shall be an independent of any process undertaken by the implementing agency of the scheme. The implementing agency shall at no time

51. Rule 2 of the MGNREG Audit of Scheme Rule, 2011, Published in Gazette of India, No. 352. New Delhi: June 30, 2011.

52. *ibid.* Rule 3.

53. *ibid.* Rule 4.

interfere with the conduct of Social Audit. The implementing agency of the Scheme shall provide requisite information to the Programme Officer for making it available to Social Audit Unit at least fifteen days prior to the date of commencement of the Social Audit. The resource persons deployed for facilitating Social Audit in a Panchayat shall not be residents of the same Panchayat.⁵⁴

The Social Audit Unit shall at the beginning of the year, frame an annual calendar to conduct at least one Social Audit in each Gram Panchayat every six months and a copy of the calendar shall be sent to all the District Programme Coordinators for making necessary arrangements. For facilitating conduct of Social Audit by Gram Sabha, the resource persons deployed by Social Audit Unit, along with primary stakeholders shall verify -

(i) The muster rolls, entry and payments made in the specified time period, by contacting the wage seekers whose names are entered in such muster rolls;

(ii) The work site and assess the quantity with reference to records and also quality of work done;

(iii) The cash book, bank statements and other financial records to verify the correctness and reliability of financial reporting;

(iv) the invoices, bills, vouchers or other related records used for procurement of materials to testify such procurement was as per the estimate, as per procedure laid down and was economical;

(v) Any other payment made by the implementing agency from the funds of the scheme.

54. Rule 4 of the MGNREG Audit of Scheme Rule, Published in Gazette of India, No. 352. New Delhi: June 30, 2011.

The labourers and the village community shall be informed about the Gram Sabha conducting Social Audit by the resource persons as well as the Programme Officer to ensure full participation. To conduct Social Audit process, a Gram Sabha shall be convened to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability, fulfillment of the rights and entitlements of labourers and proper utilisation of funds.

All elected members of Panchayat and staff involved in implementing the schemes under the Act (including the staff of the Non-Governmental Organisations, the Self Help Groups, and disbursing agencies) shall be present at the Gram Sabha and respond to queries. The District Programme Coordinator shall attend the Gram Sabha meeting or nominate an official of appropriate level for smooth conduct of the Gram Sabha. The Gram Sabha shall provide a platform to all villagers to seek and obtain further information and responses from all involved in the implementation. It will also provide a platform to any person who has any contribution to make and relevant information to present.

The Social Audit reports shall be prepared in local language by the Social Audit Unit and displayed on the notice board of the Gram Panchayat. The action taken report relating to the previous Social Audit shall be read out at the beginning of the meeting of each Social Audit.⁵⁵

The Programme Officer shall ensure that all the required information and records of all implementing agencies such as - Job card register, Employment register, Work Register, Gram Sabha Resolution, Copies of the sanctions

55. Rule 6 of the MGNREG Audit of Scheme Rule, 2011 Published in Gazette of India, No. 352. New Delhi: June 30, 2011.

(Administrative or Technical or Financial), Work Estimates, Work Commencement Order, Muster-roll Issue and Receipt register, Muster Rolls, Wage Payment Acquaintance & order. Materials - Bills and vouchers (for each work). Measurement Books (for each work), Asset Register, Action Taken Report on previous Social Audits, grievance or complaints register, any other documents that the Social Audit Unit requires to conduct the Social Audit process are properly collated in the requisite formats; and provided, along with photocopies, to the Social Audit Unit for facilitating conduct of Social Audit at least fifteen days in advance of the scheduled date of meeting of the Gram Sabha conducting Social Audit. The information shall be publically available at the same time and the photocopies shall be available at nominal cost.

Every District Programme Coordinator or any official on his behalf, shall –

- (i) Ensure that all records for conduct of Social Audit are furnished to the Social Audit Unit by implementing agencies through the Programme Officer;
- (ii) Ensure that corrective action is taken on the Social Audit report;
- (iii) Take steps to recover the amount embezzled or improperly utilized and issue receipts or acknowledgement for amount so recovered;
- (iv) Pay wages found to be misappropriated, within seven days of the recovery of such amount, to the wage seekers;
- (v) Maintain a separate account for amounts recovered during the Social Audit process;
- (vi) Ensure that the appropriate action (including initiating criminal and civil proceedings or termination of services) is initiated against individual or class of

individuals or persons who mis-utilised or embezzled the amount meant for the schemes under the Act.⁵⁶

The State Government shall be responsible to take follow up action on the findings of the Social Audit. The State Employment Guarantee Council shall monitor the action taken by the State Government and incorporate the Action Taken Report in the annual report to be laid before the State Legislature by the State Government. The costs of establishing the Social Audit Unit and conducting Social Audit shall be met by the Central Government as a central assistance in accordance with the instructions issued in this regard.⁵⁷

MGNREGA Operational Guideline, 2013 and Social Audit

Chapter 13 of the Operational Guidelines of the Mahatma Gandhi National Rural Employment Guarantee Act, 2013⁵⁸ mentioned that the Mahatma Gandhi NREGA is that, it has institutionalized 'Social Audit' as a means of continuous public vigilance. Social Audit has a continuous and ongoing process, involving public vigilance and verification of quantity and quality of works at different stages of implementation and a process is to be conducted in every Gram Panchayat (GP) at least once in six months, involving a mandatory review of all aspects

The Social Audit process is not a fault finding, but a fact finding process. The work of the Auditor is only to 'investigate' by cross-verifying facts and details in the records from the labourers and cross verifying works at site. The 'Auditors' must not

56. Rule 6 of the MGNREG Audit of Scheme Rule, 2011 Published in Gazette of India, No. 352. New Delhi: June 30, 2011.

57. Jt. Secy., Ministry of Rural Development. GoI letter No. K-11033/50/2010-MGNREGA, Date 30th June 2011.

58. Operational Guideline of Mahatma Gandhi NREGS, (2013), New Delhi: Government of India. Pp.113.

view themselves as 'Prosecutors'.⁵⁹

The Director/chief executive officer of the society/directorate shall be a person who has worked in the social sector for the rights of the people for at least 15 years. Social Audit Unit shall identify appropriate number of State Resource Persons (SRP), District Resource Persons (DRP), Block Resource Persons (BRP) and Village Resource Persons (VRP), to facilitate the Gram Sabha in conducting Social Audit. The Social Audit Unit shall have Quality Monitors to facilitate evaluation of asset quality during the Social Audit. This will ensure durability of assets and their intended usefulness.⁶⁰

The Social Audit Unit shall at the beginning of the year, frame an annual calendar to conduct at least one Social Audit, in each Gram Panchayat, every six months and a copy of the calendar shall be sent to all the District Programme Coordinators for making necessary arrangements. The Social Audit will be carried out in a staggered manner all over the State. The labourers and the village community shall be informed about the Gram Sabha conducting Social Audit by the resource persons as well as the Programme Officer to ensure full participation.

The Social Audit Unit shall be provided by the Programme Officer (PO) at least 15 days before the date of Social Audit Gram Sabha meeting, all the required information and records of all implementing agencies such as Job Card register, employment register, work register, Gram Sabha resolution, copies of the sanctions (administrative or technical or financial), work estimates, work commencement

59. Para 13.1.5 of the Operational Guideline of Mahatma Gandhi NREGA 2013, (2013), New Delhi: Government of India, Pp.113.

60. *ibid* Para 13.2.

order, muster roll issue and receipt register, muster rolls, wage payment acquaintance, materials - bills and vouchers (for each work), measurement books (for each work), asset register, action taken report on previous Social Audits, grievance or complaints register, any other documents to conduct the Social Audit properly.

For facilitating conduct of Social Audit by Gram Sabha, the resource persons deployed by Social Audit Unit, along with primary stakeholders shall verify the Muster Rolls, entry and payments made in the specified time period, by contacting the wage seekers whose names are entered in such muster rolls. The worksite and assessing of the quantity shall be verified. Physical status of the assets, quality of assets and customer satisfaction of assets (including works taken up on individual beneficiary lands) shall also be checked. The cash book, bank statements and other financial records shall be verified, the correctness and reliability of financial reporting. The invoices, bills, vouchers or other related records used for procurement of materials to testify such procurement was as per the estimate and was as per procedure laid down. Any other payment made by the implementing agency from the funds of the scheme. The wall painting showing details of money paid to all job card holders have been done using the prescribed format and the details contained therein are a true reflection of the records as they obtain in the Ministry website and at the block and Panchayat office.

Gram Sabha shall be convened to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability, fulfillment of the rights and entitlements of labourers and proper utilization of funds. Action Taken Reports on the previous Social Audit must be read out at the beginning of the meeting. All the officials responsible for implementation must be present in

the meeting to answer queries from the members of the Gram Sabha.⁶¹ The entire proceeding of the Social Audit Gram Sabha shall be video recorded and uploaded on Ministry website without editing. The Social Audit Reports shall be prepared in local language by the Social Audit Unit.

The Social Audit Reports must be counter-signed by the chairperson of that particular Social Audit Gram Sabha. A copy of the report must be displayed on the notice board of the Gram Panchayat for at least seven days. All Social Audit reports will contain a list of grievances that require redressal and a separate list of Social Audit findings that require criminal investigation. While the criminal cases should go to the requisite authority for filing of FIRs, all grievances should be registered with the designated authority at the District level and Block level for disposal and action.

The Action Taken Report on the issues raised in the Gram Sabha shall be given to the Social Audit Unit and to the individual whose grievance has been recorded in the report. The State shall provide a platform at Intermediate Panchayat level for Pradhan/Sarpanch and members of Gram Panchayat to discuss issues related to implementation of MGNREGA. Similar, platform shall be provided at the District level for Pramukh and members of Block Panchayat. To ensure that such meetings are held at regular interval the State Government shall lay down the periodicity of such meeting. Such meetings at the Block and District level shall be moderated by official designated by DPC. Report of the meeting shall be submitted by designated official to State Employment Guarantee Council (SEGC).⁶²

61 Para 13.3 of the Operational Guideline of Mahatma Gandhi NREGA, (2013), MoRD, New Delhi: Pp. 114.

62. Para 13.4 of the Operational Guideline of Mahatma Gandhi NREGA, (2013), MoRD, New Delhi: Pp. 114.

The Programme Officer shall ensure that all the required information and records of all implementing agencies such as Job Card register, employment register, work register, Gram Sabha minutes, copies of the sanctions (administrative or technical or financial), work estimates, work commencement order, muster roll issue and receipt register, muster rolls, wage payment acquaintance, materials - bills and vouchers (for each work), measurement books (for each work), asset register, action taken report on previous Social Audits, grievance or complaints register, any other documents that the Social Audit Unit requires to conduct the Social Audit are properly collected in the requisite formats and provided along with photocopies to the Social Audit Unit for facilitating conduct of Social Audit at least fifteen days in advance of the scheduled date of meeting of the Gram Sabha.

District Programme Coordinator or any official on his behalf, shall ensure all records for conduct of Social Audit are furnished to the Social Audit Unit by implementing agencies through the Programme Officer. He/she shall take steps to recover the amount embezzled or improperly utilized and issue receipts or acknowledgements for amount so recovered. Payment of wages found to be misappropriated, within seven days of the recovery of such amount to the wage seekers.⁶³ The roles and responsibilities of conducting Social Audit Unit are to build capacities of a Gram Sabha for conducting Social Audit by identifying, training and deploying suitable Resource Persons at village, block, district and State level drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people. Create awareness

63. Para 13.4 of the Operational Guideline of Mahatma Gandhi NREGA, (2013), MoRD, New Delhi: Pp. 115.

amongst the labourers about their rights and entitlements under the Act and facilitate verification of records with primary stakeholders and work sites.

Trained Resource Persons drawn from primary stakeholders, Civil Society Organizations, Bharat Nirman Volunteers (BNV) who has knowledge and experience of working for the rights of the people. The Resource persons deployed for facilitating Social Audit in a Panchayat shall not be residents of the same Panchayat. The Social Audit teams shall conduct door-to-door visits to meet beneficiaries of the MGNREGS under Audit and share relevant information with them. These teams shall also visit project sites and physically verify whether completed projects match information contained in the records of implementing agencies. The Social Audit Unit shall facilitate smooth conduct of Social Audit by Gram Sabhas for reading out and finalizing decisions after due discussions. The implementing agency shall at no time interfere with the conduct of Social Audit. The implementing agency of the scheme shall provide requisite information to the Programme Officer for making it available to Social Audit Unit at least fifteen days prior to the date of commencement of the Social Audit.⁶⁴

The role and responsibilities of State and the Central while conducting Social Audits are to take follow up action on the findings of the Social Audit. State Employment Guarantee Council shall monitor the action taken by the State Government and incorporate the Action taken Report in the Annual Report to be laid before the State Legislature by the State Government. Central Government shall bear the costs of establishing the Social Audit Unit and conducting Social Audit shall be

64. Para 13.4 of the Operational Guideline of Mahatma Gandhi NREGA, (2013), MoRD, New Delhi: Pp. 116.

met from the grants given by Central Government towards administrative expenses for implementation of schemes. The Central Employment Guarantee Council shall monitor implementation of MGNREG Audit of Scheme Rules, 2011 and action taken on Social Audit reports and report the same in the Annual Report to be laid before the Parliament.⁶⁵

Indira Awaas Yojana (IAY) and Social Audit

Indira Awaas Yojana (IAY) is a flagship scheme of the Ministry of Rural Development has since inception been providing assistance to BPL families who are either houseless or having inadequate housing facilities for constructing a safe and durable shelter. This effort has been part of a larger strategy of the Ministry's poverty eradication effort, supporting the development of an environmentally sound habitat with adequate provisions for incremental expansion and improvement.⁶⁶

The Government of India commitment of shelter for all gained further momentum when India became a signatory to the Istanbul Declaration on Human Settlement in June 1996 recognizing thereby the need for access to safe and healthy shelter and basic services as are essential of a person's physical, psychological, social and economic well being. The object of the habitat approach is to achieve adequate shelter for all, especially the deprived urban and rural poor through an enabling approach leading to development and improvements in access to basic facilities like infrastructure, safe drinking water, sanitation, electricity etc.⁶⁷

65. Para 13.4 of the Operational Guideline of Mahatma Gandhi NREGA, (2013), MoRD, New Delhi: Pp. 116.

66. Para I of the Operational Guideline of Indira Awaas Yojana, (2013), Ministry of Rural Development, New Delhi: Govt. of India.

67. Preface, Operational Guideline of Indira Awaas Yojana, (2013), New Delhi: Ministry of Rural Development, Government of India.

The Constitution of India places rural housing in the domain of State Governments and the Panchayat Raj Institutions. Central Government has been implementing IAY as part of the enabling approach to shelter for all, taking cognizance of the fact that rural housing is one of the major anti-poverty measures for the marginalized. The house is recognized not merely as a shelter and a dwelling place but also an asset which supports livelihood, symbolizes social position and is also a cultural expression. A good home would be in harmony with the natural environment protecting the household from extreme weather conditions, has the required connectivity for mobility and facilities for economic activities.

The IAY has two components - Assistance for construction of a new house at the rate of Rs. 50,000.00 for Plain areas and Rs. 75,000.00 for hilly areas. The Up-gradation of kutchha or dilapidated houses will also be assisted in Rs. 30,000.00 in hilly areas. But the up gradation component is not existed since 2015.⁶⁸ The selected list of beneficiaries will be verified in the Social Audit of the Gram Sabha. The Gram Panchayat (Village Council) shall also proactively assist the Social Audit teams to conduct Social Audit.⁶⁹

The meaning of Social Audit, how to conduct Social Audit and who will conduct Social Audit are briefly discussed in the IAY Guidelines, 2013. The Social Audit is a continuous and on-going process, involving public vigilance and verification of implementation of the scheme. Social Audit is to be conducted in every Gram Panchayat at least once in a year, involving a mandatory review of all

68. Provision of Unit assistance under IAY – Issued by Ministry of Rural Development, Government of India letter No. J-11014/2/12-RH Dt. 4.2.2013

69. Para 4.7 & 7.1 of the IAY Guideline, (2013), Ministry of Rural Development, New Delhi: Government of India. Pp. 17 & 35.

aspects. The basic objective is to ensure public accountability in implementation and provide an effective means for its achievement. The process combines people's participation and monitoring with the requirements of the audit discipline. It is a fact finding process and not a fault finding process.⁷⁰

Social Audit Units (SAU) set up by the state government under MGNREGA can be roped in to facilitate conduct of Social Audit of all components of IAY including implementation of the house site programme. Resource Persons identified by the SAU at different levels may be involved with the Gram Sabha in conducting Social Audit. The resource persons can be drawn from primary stakeholders, civil society organizations, SHGs under NRLM, Bharat Nirman Volunteers (BNV) and other organizations or individuals, who have knowledge and experience in working for the rights of the people. The Quality Monitors and Community Resource Persons under the scheme should be a part of the Social Audit process.⁷¹

The Social Audit process can be scheduled for an entire year and carried out in a staggered manner all over the States. The process of beneficiary selection for different components of IAY for the next year and the Social Auditing of the implementation of the previous year can be carried out in the same Gram Sabha meeting. The beneficiaries who have received the benefits in the past year and those in the IAY priority list should be informed about the date and venue where the Gram

70. Para 8.3 of the IAY Guideline, 2013, Ministry of Rural Development, New Delhi: Government of India, Pp. 17 & 35.

71. Para 8.3 of the IAY Guideline, (2013), Ministry of Rural Development, New Delhi: Government of India, Pp. 35.

Sabha would conduct the audit.⁷²

The state Government can be issued an order enabling the Social Audit Unit set up under MGNREGS to take up the Social Audit of IAY. The Social Audit Unit shall identify resource persons at the district, block and village levels. It shall prepare reporting formats and issue detailed guidelines for Social Audit of IAY. Social Audit Teams shall be set up at the Village Panchayat level or for a group of Village Panchayat. Women SHG leaders should, as far as possible be included in the team, as also those from disadvantaged social groups like SCs/STs, persons with disability and so on. The Social Audit team members should not be from the Village Panchayat in which they are doing Social Audit. Adequate training should be given to all the Resource persons and Social Audit team members. A time-table for Social Audit should be prepared at the beginning of the year in such a way that at least one audit is conducted every year. The Social Audit Unit may be provided all details of implementation of IAY, five year priority list, annual select list, beneficiary lists, payments made, support services provided, monitoring visits made from different levels, major inspections carried out etc.

The Social Audit Teams and the resource persons along with the beneficiaries shall verify -

- (i) Five Year priority list of all components of IAY,
- (ii) Selection of beneficiaries for the year including changes made if any and its justification - for all components of IAY,
- (iii) Progress of completion of houses

72. Para 8.3 of the IAY Guideline, (2013), Ministry of Rural Development, New Delhi: Government of India, Pp. 36.

- (iv) Quality of construction of houses,
- (v) Quality of house sites distributed,
- (vi) Quantum and timeliness of payments,
- (vii) Bank loans obtained by the beneficiaries including DRI loans,
- (viii) Other debt incurred by the beneficiaries,
- (ix) Support services provided and
- (x) Grievances and their proper and timely redressal

In Social Audit for IAY, the Gram Sabha shall be chaired by an elderly person who is not part of the Village Panchayat or implementing agency to discuss the findings of the Social Audit Team. The Gram Sabha will be a platform for all beneficiaries and persons in the five year priority list and annual select list and other villagers to raise issues related to implementation of IAY. Government may depute an observer to the Social Audit Gram Sabha. The entire proceedings should be video graphed suitably compressed and uploaded in the website.⁷³

The Social Audit reports should be prepared in the local language and signed by the Chairperson of the Social Audit Gram Sabha and displayed in the notice board of the Village Panchayat. The Village Panchayat and others responsible for implementation should take follow up action on the findings of Social Audit and send the action taken report to the State Social Audit Unit. This should also be placed before the next Social Audit Gram Sabha. The Government of Mizoram, Rural Development Department is appointed to take up the Social Audit of IAY within the

73. Para 8.3 of the IAY Guideline, (2013), Ministry of Rural Development, New Delhi: Government of India, Pp. 36.

state by the Social Audit Unit (MISSAAT) on 12.7.2013.⁷⁴

Integrated Watershed Management Programme and Social Audit

Integrated Watershed Management Programme (IWMP) is being implemented by Department of Land Resources of Ministry of Rural Development. The main objective of IWMP is to restore ecological balance by harnessing, conserving and developing degraded natural resources such as soil, vegetative cover and water. The outcomes are prevention of soil run-off, regeneration of natural vegetation, rain water harvesting and recharging of the ground water table. This enables multi-cropping and the introduction of diverse agro-based activities, which help to provide sustainable livelihoods to the people residing in the watershed area.⁷⁵ The watershed development programme was started since 1987 and revised the programmes some interval period of time till 2015. The nomenclature was also change from time to time. The present Watershed Management Programme is called Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) which will be operated since 2015.⁷⁶

Out of the total geographical area of the country of 329 million hectare about 146 million hectare is degraded and 85 million hectare is rainfed arable land. This includes degraded land not only under private ownership, but also the one with the departments of Panchayat, revenue and forest. All these lands are prioritized for development under various watershed development projects under these guidelines.

74. Letter No. B. 16011/2/12-RD (IAY), Aizawl; Government of Mizoram, Rural Development Department. Dt. 12th July 2013.

75. Department of Land Resources Website : www.dolr.nic.in, accessed on 15.10.2016

76. Revised Operational Guidelines of Pradhan Mantri Krishi Sinchayee Yojana, Letter No. 19-4/2015-RFS-III, New Delhi: Issued by Ministry of Agriculture and Farmers welfare, Government of India. Dt. 26.10.2015.

During the 11th Five Year Plan, major thrust has been laid on developing the untreated areas. The Guidelines broadly indicate a fresh framework for the next generation watershed programmes. The key features of this new unified approach can be broadly outlined are delegating of more powers to States, establishment of dedicated Institutions, financial Assistance to dedicated institutions, duration of the Programme has been enhanced in the range of 4 years to 7 years depending upon nature of activities spread over, inclusion of livelihood orientation, productivity enhancement given priority along with conservation measures, envisage cluster approach of geo-hydrological units normally of average size of 1,000 to 5,000 hectares comprising of clusters of micro-watersheds, use of scientific planning to utilize the information technology and remote sensing inputs in planning, monitoring and evaluation of the programme, special emphasis on capacity building and training of all functionaries and stakeholders involved in the watershed programme implementation would be carried out on war footing with definite action plan and requisite professionalism and competence, use of multi tier approach towards the implementation of the Watershed Development Projects and gives importance of convergence with others schemes.⁷⁷

Under the Watershed Management Project, the importance of Voluntary Organisation to mobilizing the people to take part active role in the successful implementation of the project and use Social Audit as the one of the tools.⁷⁸ The Project Implementing Agency (PIA) shall arrange physical, financial and Social

77. Para 1 of the Common Guidelines of Watershed Project, 2011, National Rainfed Authority, Planning Commission, New Delhi: Government of India, Pp. 4-7.

78. *ibid.*

Audit of the work undertaken.⁷⁹ The role and responsibilities the Watershed Development Team in the Social Audit is to make necessary arrangement of physical and financial report of the work undertaken within the project.⁸⁰ The Watershed management evaluation are includes physical, financial and Social Audit of the work done. The Evaluators are to be seen not so much as inspectors but as facilitators. However, they will be very strict in ensuring that these guidelines are being followed. Fund release will depend on a favorable report from the evaluators.⁸¹

In pursuance of the decision of the meeting of the Mizoram Watershed Development Agency (MzWDA) held on 31st October 2014 and for smooth and effective implementation of IWMP, the Social Audit Unit (SAU) is entrusted with the function of taking up Social Audit within the state from 24th March 2015.⁸²

Constitutions of MISSAAT

The Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Audit of Schemes Rules, 2011 envisages that the State Government shall establish an independent Social Audit Unit (SAU) to facilitate the conduct of the Social Audit by Gram Sabhas.⁸³ The Government of Mizoram Constituted a drafting Committee of an Independent Social Audit Unit in the state as a members mentioned below :-

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79. Para 37 of the Common Guidelines of Watershed Project, 2011, National Rainfed Authority, Planning Commission, New Delhi: Government of India, Pp. 24.
80. Para 39, Ibid. Pp. 26.
81. Para 41, ibid. Pp. 28.
82. Letter No. B. 13017/6/2012-RD (IWMP/218, Aizawl: Government of Mizoram, Rural Development Department. Dt. 24.3.2015.

Table 4: Drafting Committee members of MISSAAT

Sl. No	Name	Designation
1	Mr. R. Lalramnghaka	Director, State Institute of Rural Development, Mizoram, Kolasib
2	Mr. David Lalthantluanga	Deputy Secretary to the Government of Mizoram, Rural Development Department. Aizawl
3	Mr. R. Lalthazuala	Under Secretary to the Government of Mizoram, Rural Development Department, Aizawl.
4	Mr. Khuangthansanga Pakhuangte	Sr. Faculty, State Institute of Rural Development, Mizoram, Kolasib

Source: *Field study report from Secretariat, R.D Deptt. Mizoram.*

The drafting Committee recommendation is approved by the state Government and issued Notification for Constitution of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) on 19.3.2012.⁸⁴ As required by the Memorandum of Association, the following persons are the joint signatories of the Mizoram Society for Social Audit, Accountability and Transparency as under -

83. Gazette of India, No. 352. New Delhi: Government of India, June 30, 2011.

84. Notification No. C.31015/1/09-RD (NREGS) pt. Dt. 19.3.2012, Aizawl: Government of Mizoram, Rural Development Department.

Table-5: Joint Signatories of MISSAAT

Sl. No	Name	Address and Occupation of Members
1.	K. Riachho	State Employment Guarantee Commissioner, Government of Mizoram/Secretary, Rural Development Department, Government of Mizoram, Mizoram : Aizawl
2.	V. Lalremthanga	Addl. Secretary, Secretary to the Government of Mizoram, Rural Development Department.
3.	LianhmingiPachauu	Director, Rural Development Department, Government of Mizoram. Aizawl
4.	R. Lalramnghaka	Director, State Institute of Rural Development, Mizoram, Kolasib
5.	Lalmachhuana	Project Director, SLMC & IAC, Mizoram. Aizawl

Source: *Field study from Directorate of MISSAAT, Aizawl, Mizoram.12.10.2016*

The major objectives of the Society are - (i) to conduct Social Audit within the state. (ii) To maintain transparency and accountability of various schemes within the state. (iii) To study rural development programme in all aspects in Mizoram keeping pace with the social changes and economic needs and aspirations of the people include Human Resource Development. (iv) To conduct and also to assist in organizing training and study courses, conference, seminars, workshops etc., on rural development and allied subjects. (v) to make reading materials, prepare training calendar, curriculum, pamphlet, leaflet and wall painting, hoarding etc. (vi) to guidance monitoring and evaluation of rural development programmes and others schemes in both Central and State sectors as may be under implementation in Mizoram. (vii) To prepare, print and publish papers, periodicals and books bearing upon the aims, objects and functions of the schemes including maintenance of

libraries and information services.⁸⁵

In pursuant to the aforesaid objectives, the Society shall -

- a) Accept grants of money, securities or property of any kind and undertake and accept the management of any endowment, trust, fund or donation not inconsistent with the objects of the Society, on such terms as may be prescribed by the Government of Mizoram or the Government of India from time to time.
- b) Create administrative, technical, ministerial and other posts in the Society with approval of the Government of Mizoram appointments thereto in accordance with the Rules and Regulations of the Society.
- c) Acquire movable, immovable, consumable materials and other logistic support for efficient discharge of the objectives, subject to the approval of the Governing Body.
- d) Establish a provident fund for the benefit of the staff of the Society or any sections thereof.
- e) Make rules and bye-laws for the conduct of the affairs of the society and add to, amend, vary or rescind them from time to time.
- f) Do all such other acts and things either alone or in conjunction with other organizations or persons as the Society may consider necessary, incidental or conducive to the attainment of the above objects.⁸⁶

85. Memorandum of Association of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 8.

86. Memorandum of Association of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 8.

Besides these, the powers and functions under the Society Rule, 2012 (with latest amendment)⁸⁷ are -

- a) To build the capacities of Gram Sabhas for conducting Social Audit; and towards this purpose. Identify, train and deploy suitable resource persons at village, block, district and state level, drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people.
- b) To prepare Social Audit reporting formats, resource material, guidelines and manuals for the Social Audit process;
- c) To create awareness amongst the labourers about their rights and entitlements under the Act/Guideline/Rules;
- d) To facilitate verification of records with primary stakeholders and work sites;
- e) To facilitate smooth conduct of Social Audit Gram Sabhas for reading out and finalising decisions after due discussions;
- f) To host the Social Audit reports including action taken reports in the public domain.
- g) To perform any other duty or function as may be assigned to it by the State Government.

The Governing body was reconstituted on 16th March 2016 as per Ministry of Rural Development, Government of India recommendation.⁸⁸

87. Chapter – III of the Memorandum of Association of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 12.

88. Gazette of Mizoram, Vol. XLV. No. 61, Published by the Authority, Aizawl: Dt. 16.3.2016

Table - 6: Governing body of Social Audit Unit, Mizoram

Chairman	By rotation among the members.
Members Secretary	Secretary, R.D Deptt. Or representatives.
Convener	Director, Social Audit Unit.
Members	Principal Accountant General or representatives. Secretary, Local Administration Deptt, Head of Deptt. Rural Development. Mizoram University President, Central Young Mizo Association. Gen. Hqrs. President, Mizo Hmeichhe Insuihkhawm Pawl. Gen. Hqrs. President, Mizo Upa Pawl. Gen. Hqrs. President, All Mizoram Farmers Union. Gen. Hqrs.
Special Invitees	Secretary, Finance Deptt. Secretary, Planning Deptt. Secretary, Social Welfare Deptt. Director, Rural Development Deptt. Director, State Institute of Rural Development, Mizoram Project Director, SLM & IAC, Mizoram, Aizawl

Source: *Field study from Directorate of MISSAAT, Aizawl, Mizoram.12.10.2016*

The Governing body of the Mizoram Society for Social Audit, Transparency and Accountability has the following powers and functions:-

- a) To create the Social Audit fund and make rules for administration of the fund.
- b) To establish evaluation and monitoring system;
- c) To advise the State Government on all matters concerning the implementation of the Act and Rules that could be applicable;

- d) To review the monitoring and redressal mechanism from time to time and recommend improvements required;
- e) To promote the widest possible dissemination of information about the various Schemes made under the Mahatma Gandhi National Rural Employment Guarantee Act, Rules and Guidelines;
- f) To monitor the implementation of the Schemes;
- g) To prepare the Audit Reports and submit the same to the State Government.
- h) To approve the annual budget of the Society.
- i) To approve the expenditure of the Society subject to the provisions of these rules.
- j) Frame the guidelines and Rules on the service condition of the Officers and staff.
- k) To create new post with prior approval of the State Government.
- l) To add to and or amend (with the prior approval of the Government of Mizoram) the rules of the Society.
- m) To nominate a person or persons to represent the Society as well as the Government in National and International Conferences, Seminars, Workshops and trainings.
- n) The Governing Body shall exercise all financial powers of the Finance Department within the sanctioned budget.⁸⁹

In day to day office Administration, the Director is the head of office. He is the Executive Head of the Society shall be responsible for the proper Administration

89. Rules and Regulations of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 14-15.

of the affairs of the Society and shall exercise power under the direction and guidance of the Governing Body. The routine and on-going activities shall be performed by the Director at his discretion as per laid down procedures and the instructions given by the Government from time to time.

- a) It shall be the duty of the Director to coordinate and exercise general supervision over all the activities of the Society.
- b) He shall prescribe the duties of all Officers and staff of the Society and shall subject to rules and bye-laws, if any, exercise such supervision and disciplinary control as may be necessary.
- c) In the absence of Director on long leave deputation etc. arrangements to look after the duties of the Director shall be made by the Government of Mizoram.
- d) The Director shall exercise financial and administrative power as that of the Directors of the State Government Departments.⁹⁰

Financial and Administrative Power of Director, SAU

The Government of Mizoram, Rural Development Department issue a notification of financial and Administrative Powers to the Director, Social Audit Unit, Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT)⁹¹ here under :-

90. Rules and Regulations of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 15-16.

91. Notification No. C. 31015/2/14-RD (SAU), Dt. 7.3.2016, Aizawl: Government of Mizoram, Rural Development Department.

Table - 7: Financial Powers of SAU Director

Sl. No	Nature of Power	Extent of Powers delegated	Remarks
1	Procurement of goods and services including purchase and repairs of furniture	Upto Rs. 15,000	Purchase of goods upto the value of Rs. 15,000/- (Rupees fifteen thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority as per Rule 145 of the General Financial Rules, 2005.
2	Sanction of salary and remuneration under SAU, MISSAAT	Full power	
3	Electricity, Water charges, taxes, telephones and internet	Full power	
4	TA/DA Bills of Officers and staff under SAU, MISSAAT including SRP and DRP	Full power	
5	Training, seminars, workshops and exposure or field visits of any kind of Officers and staff under SAU, MISSAAT including SRP and DRP within Mizoram	Full power	Training, seminars, workshops and exposure visits etc. outside Mizoram need to be approved by the Government.
6	Local conveyance	Full power	As per Government approved rate notified by the State Transport Authority, Government of Mizoram.
7	Installation of new telephones, new electricity	Full power	Prior approval of the Government shall be obtained.

8	Office POL	Upto Rs. 50,000 for Light Vehicles and two Wheelers only	As per the notification No. G. 17012/1/2003-F.Est. dated 6th Sept. 2011 regarding Delegation of Financial Powers to head of Department.
9	Printing and binding	Upto 100,000	Prior approval of the Government shall be obtained in printing and binding above Rs. 100,000
10	Repairs and removal of machineries	Full power	Prior approval of the Government of shall be obtained.
11	Local Purchase of Stationeries	Rs. 40,000 per annum	As per the Notification No. G. 17012/1/2003-F.Est dated 6th Sept. 2011 regarding Delegation of Financial Powers to Head of Department.
12	Stamps and Seals	Full power	
13	Sanction of Honorarium to SRP, DRP, VRP and Social Auditors	Full power	As per agreement signed between SAU and SRP, DRP, VRP and Social Auditors.
14	Tents and Camp furniture	Full power	As per the Notification No. G. 17012/1/2003-F.Est dated 6th Sept. 2011 regarding Delegation of Financial Powers' to Head of Department.
15	Any other items not specified above.	Advice or necessary approval of the Government shall be obtained.	

Source: *Field study from Directorate of MISSAAT, Aizawl, Mizoram.*

Table - 8: Administrative powers of Director, SAU

Sl. No	Nature of power	Extent of powers delegated	Remarks
1	Invitation of Resource Persons for trainings, workshops and seminars from Mizoram	Full power	Prior approval of the Government shall be obtained for invitation from outside Mizoram
2	IEC materials, communication materials and knowledge products including developing and printing	Full power	
3	Preparation of Annual Social Audit Calendar, Planning, Training Calendar etc.	Full power	Social Audit Calendar needs to be notified by the Government
4	Sanction for expenses on field visits and Social Audits within Mizoram	Full power	
5	Hiring of accommodation for Social Audit experts or Consultants from Ministry	Full power	
6	Sanction of Leave of Officers and Staff under SAU, MISSAAT	Full power	
7	Any other items not specified above.	Advice or necessary approval of the Government shall be obtained.	

Source: Field study from Directorate of MISSAAT, Aizawl, Mizoram.

CHAPTER - III
PLANS, POLICIES AND PROGRAMMES OF
MIZORAM STATE SOCIAL AUDIT, ACCOUNTABILITY AND
TRANSPARENCY

As define by Cambridge Dictionary, a Plan is a set of decisions about how to do something in the future. It is also define that to decide on and make arrangements for in advance. A plan is typically any diagram or list of steps with timing and resources, used to achieve an objective. Plans can be formal or informal - Structured and formal plans, used by multiple people are more likely to occur in projects, diplomacy, careers, economic development, military campaigns, combat, sports, games, or in the conduct of other business. In most cases, the absence of a well-laid plan can have adverse effects: for example, a non-robust project plan can cost the organization time and money. Informal or ad hoc plans are created by individuals in all of their pursuits.

The most popular ways to describe plans are breadth, time frame and specificity; however, these planning classifications are not independent of one another. For instance, there is a close relationship between the short and long-term categories and the strategic and operational categories. A planned is a series of future events or performances, it is also a sheet or booklet giving details of items or performers at an event or performance, arrange according to a plan or schedule.

Therefore, in the context of Mizoram Society for Social Audit, Accountability and Transparency Plan may be included in the plan of action, especially the Annual Plan, Quarterly Plan and Monthly Plan.

A policy is a deliberate system of principles to guide decisions and achieve rational outcomes. A policy is a statement of intent and implemented as a procedure or protocol. Policies are generally adopted by the Board or senior governance body within an organization whereas procedures or protocols would be developed and adopted by senior executive officers. Policies can assist in both subjective and objective decision making. Policies to assist in subjective decision making would usually assist senior management with decisions that must consider the relative merits of a number of factors before making decisions and as a result are often hard to objectively test e.g. work-life balance policy.

Policies assist in objective decision making are usually operational in nature and can be objectively tested. Policy or policy study may also refer to the process of making important organizational decisions, including the identification of different alternatives such as programme or spending priorities and choosing among them on the basis of the impact they will have. Policies can be understood as political, managerial, financial and administrative mechanisms arranged to reach explicit goals. In public corporate finance, a critical accounting policy is a policy for a firm/company or an industry which is considered to have a notably high subjective element and that has a material impact on the financial statements.⁹²

Financial assistance of Social Audit Unit

The Administrative expenses under MGNREGA were enhanced from 4 percent to 6 percent to strengthen professional support for transparency and accountability in the MGNREGA since 2009.⁹³ With reference to Joint Secretary,

92. Online Oxford English Dictionary accessed on 24.12.2015.

93. Letter No. J-11 011/18/2007-NREGA, New Delhi: Ministry of Rural Development, Govt. of India, Dt.3rd March 2009.

Ministry of Rural Development, Government of India letter dated the 17th August, 2012 clarified that the funding cost of Social Audit Unit and cost of conducting Social Audit of MGNREGS works from outside the 6 percent 'Administrative Charges', provided to the States. The Ministry has been decided that cost of establishing the Social Audit Unit and conducting Social Audit in the States shall be met from within the 'Administrative Charges' under MGNREGA. The States may spend upto 1 percent within the 6 percent permissible limit under this head. The establishment of Social Audit Unit and conduct of Social Audit of MGNREGS works is a mandatory activity as per MGNREGA Audit of Scheme Rules, 2011. It is a pre-requisite for the release of second installment of the fund under MGNREGA. Keeping in view the importance of this matter is accorded utmost priority.⁹⁴

It is clarified that, while up to 1 percent of the total annual expenditure under MGNREGS in the State/UTs may be used for meeting the cost of establishment of Social Audit and conducting Social Audits of MGNREGS works, the remaining 5 percent of total annual expenditure under MGNREGS may continue to be used as prescribe earlier, for meeting the cost of other specified items of administrative charges.⁹⁵

As above direction, many states are not willing to transfer the fund and the Government of India, Ministry of Rural Development issued another instruction to State Governments shall be allocated up to 0.5 percent of the total annual expenditure under Mahatma Gandhi NREGA in the states for conducting Social

94. Letter No. L-11033/8/ 2012-MGNREGA-VII, New Delhi: Ministry of Rural Development, Govt. of India, Dt. 17.8.2012.

95. Letter No. J-11033/28/ 2012-MGNREGA (RE-VII), New Delhi: Ministry of Rural Development, Govt. of India, Dt. 12.4.2013.

Audit of Mahatma Gandhi NREGA works. The State government must transfer the 0.5 percent allocation of total annual expenditure under Mahatma Gandhi NREGA in the states directly into the independent bank account of the Social Audit Unit.⁹⁶

Creation of Post & policies in the MISSAAT Directorate

The Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Audit of Schemes Rules, 2011 envisages that the State Government shall establish an independent Social Audit Unit (SAU) to facilitate the conduct of the Social Audit by Gram Sabhas.⁹⁷ The Ministry of Rural Development, Government of India issued a notification for establishment of Social Audit Unit in the state on 5th July 2012 stating that a fully functional Society/Directorate for Social Audit would have a structure shown below⁹⁸:-

1. Director/Chief Executive Officer – 1 post: The Director/Chief Executive Officer of the Society/Directorate could be person who has worked in the social sector for the rights of the people for at least 15 years. A Search Committee could be constituted by the State to identify and select the Director/CEO of the Social Audit Unit. The Director shall be of the same rank or senior to Director, MGNREGS. The core functions of the Director/CEO are - (a) to manage the day to day functioning of the Society/Directorate; (b) to ensure that all policy level decisions related to the Society/Directorate are implemented; (c) undertake all activities necessary to fulfill the objectives and vision of the Society/Directorate; (d) to recruit staff, award

96. Para 2.9.1.4 of the Master Circular (FY 2016-17), New Delhi: Ministry of Rural Development, Government of India, January 2016, Pp. 39.

97. Rule 4 of the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rules, 2011. Pp. 2.

98. Letter No. M-13015/2/ 2012-MGNREGA-VII, Ministry of Rural Development, Govt. of India, New Delhi: Dt. 5.7.2012

consulting contracts and incur necessary expenditures pertaining to these activities; (e) to take disciplinary action over staff as per the terms of contract. (f) to convene Governing Body and Executive Committee meetings at stipulated intervals and maintain all minutes, records and registers of the Society/ Directorate; (g) to interact and communicate with all government officials to fulfill the objectives of the Society/Directorate.

2. Social Audit Consultant – 1 post: The Social Audit Consultant could be hired on a consultancy basis from rights based organizations with at least 8 years experience of working on Social Audit/Accountability issues, to work in close collaboration with the Director. The SAC will not be a government official. The functions of the Social Audit Consultant could includes - (a) to advice and assist the Director, Social Audit Directorate/Society in day to day functioning; (b) to advice the Director on policy direction and design issues in conducting Social Audits; (c) to liaison with civil society organisation in the state and to make partnerships between the Social Audit directorate/society and civil society organizations; (d) to bring in grassroots expertise and experience in the design and development of Social Audit Manuals, Rules, Guidelines and Training Modules; (e) to guide the training process for conducting Social Audits; (f) to develop research and communication agendas.

3. Joint Director – 1 post: Could be officers of sufficient seniority (with minimum 10 years in service), drawn from the State Administrative Services. The core functions will assist the Director to oversee the office management.

4. Deputy Director – 2 post: Should be officers of sufficient seniority (with minimum 10 years in service), drawn from the State Administrative Services. The

core functions will assist the Director to oversee the office management; MIS, Monitoring & Evaluation; to oversee the field management.

5. Assistant Director – 5 post.

6. State Team Monitor – 7-8 post : At the State level, the Social Audit Unit could have 7 to 10 state team monitors (contractual workers) to be hired on a consultancy basis having experience of 8 to 10 years of working with civil society organizations. The number could vary depending upon the size of State/Districts. Each state team monitor could be given the task of looking after 2 to 3 districts (up to 5 districts in case of small districts). The role of state team monitors will be to monitor and train District Resource Persons (DRP), Block Resource Persons (BRP) and Gram Panchayat Resource Persons. The functions of the State Team Monitors could includes :- (a) to oversee every aspect of the Social Audit process from developing the Social Audit schedule, to monitoring the follow up of issues identified through the audit; (b) to monitor and train State and District Resource Persons and village level resource persons; (c) to facilitate the conduct of Social Audit and submit reports in their respective districts; (d) to report and conduct investigations in case of any lapses in the Social Audit process; (e) to liaise with district level officials and civil society organizations on different aspects of the Social Audit process; (f) to identify potential candidates for positions of STM's as well as DRP's, following the recruitment policy of the Society/Directorate; (g) to undertake any other relevant administrative functions.

7. District Resource Persons – 1-2 post per district: Each district will require 1 to 2 DRPs to be hired on Consultancy basis with at least 5 to 8 years of experience at the grass root level on people's issues. The function of DRPs will be to identify

and train block and GP level resource persons and anchor the Social Audit Team of the district. DRPs may also be selected from VRPs who have completed three Social Audits as VRPs.

8. Block Resource Persons – 2-3 post per block: Each block may require 2 to 3 BRPs who may be intermediate or graduates with minimum 3 to 5 years of experience and 3 years of grass root level experience. The BRPs will identify and train GP level resource persons and guide them during the Social Audit verification process.

9. Village Resource Persons – 4-5 post per Village/Gram Panchayat: Each G.P may need 4 to 5 Village Resource Persons (VRP), who will be basically MGNREGA workers and must be literate. The VRPs shall be trained in verifying records. The Village Resource Persons deployed for Social Audit shall verify - (a) the Muster rolls entry and payments made in the specified time period by contacting the wage seekers, whose names are entered in such mater rolls. (b) The work-site and assess the quantity with reference to records and also quality of work done. (c) The cash book, bank statements and other financial records to verify the genuineness of financial reporting. (d) The invoices, bills, vouchers or other related records used for procurement of materials to testify that the procurement was made as per the procedures lay down and was economical. (e) Any other payment made by the Implementing Agency from the funds of the Scheme.

The Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) Society Rules and Regulation said that the Governing Body shall create

new post with prior approval of the State government.⁹⁹ The recruitment of staff shall be done by the Society in consultation with the state government.¹⁰⁰ The MISSAAT Rules created One post of Director, one post of Deputy Director or Assistant Director, State Resource Persons, District Resource Persons, Social Audit Specialists, Computer Analysts, Programme Assistant, LDC-cum-Data entry Operators and Helpers/Messengers shall be determined by the society in consultation with the state Government.¹⁰¹

The Director, MISSAAT shall be filled either by a serving Government Officials on a full time deputation for a period of at least five years not below the rank of Junior Administrative Grade or retired Government officials who has not served in any government position since the past five years or a social activist experienced in the conduct of Social Audits and right-based activities for not less than 10 years and must hold a post Graduate Degree.¹⁰² No recruitment Rule have been available for others staff till date.

Creation of post& policies of the District level and below

At the district level, the Government of Mizoram, Rural Development Department decided initially appointed the existing Additional Programme Officers of MGNREGS for District Resource Persons in contrast to the Mahatma Gandhi Audit of Scheme Rule, 2011.¹⁰³ This order has been changes and creates a new post

99. Para 4.5.11 of the Rules and Regulation of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT), Aizawl: 2012

100. *ibid.* Para 5.1

101. *ibid.* Para 5.2.

102. *ibid.* Para 5.3

103. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.9.2013.

of District Resource Persons for each district on 24th November, 2014.¹⁰⁴ Those who have any graduate degree from a recognized University can apply this job. The post is not a permanent job and has no regular salaries; they get an honorarium of Rs. 500/- per day plus Dearness allowance at the rate of Rs. 250/- per day with actual travelling cost when work done. The number of post created and number of fill up the post is shown below¹⁰⁵:-

Table – 9: No. of post of DRPs in the Districts

Sl. No	Name of Districts	No. of post	No. of post fill up.
1	Kolasib	6	6
2	Mamit	6	6
3	Aizawl	10	10
4	Serchhip	6	6
5	Champhai	10	6
6	Lunglei	10	10
7	Lawngtlai	10	8
8	Saiha	6	6
	Grant Total	64	58

Source:Field study visit of the Directorate of SAU (MISSAAT) on 12.10.2016

Initially, the Village level Administrative Assistant (VLAA) was appointed as the Block and Village Resource Persons in 2013,¹⁰⁶ but this order has been repealed on 25th April 2014¹⁰⁷ and there is no block level functionaries till date.

104. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.11.2014.

105. Letter No. C. 13015/2/14-RD (SAU), Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.11.2014.

106. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.9.2013.

107. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.11.2014.

The Bharat Nirman Volunteers (BNV) was appointed as the Village Social Auditors (VSA) at the Village level.¹⁰⁸ The BNV is recruited by the State Institute of Rural Development, Mizoram under the Lab to Land Programme. BNVs shall be invited while conducting the Social Audit with an honorarium of Rs. 250/- per duty day only. There are 1153 BNVs at present.¹⁰⁹

Recruitment Plans and Policies of staff

The Society Rule and Regulation mentioned that the recruitment of staff shall be done by the Society in consultation with the state government.¹¹⁰ The Director, SAU shall be filled either by a serving Government Officials on a full time deputation for a period of at least five years not below the rank of Junior Administrative Grade or retired Government officials who has not served in any government position since the past five years or a social activist experienced in the Conduct of Social Audits and right-based activities for not less than 10 years and must hold a post Graduate Degree. The Governing Body shall be the appointing authority for all staff. The Director and Deputy Director/Assistant Director shall be appointed by Government on deputation or from Open market.

Initially, the officer and staff of the newly established Social Audit Unit (MISSAAT) could not follow government procedures and recruitment norms in letter and spirit. But the Government of Mizoram, Rural Development Department constituted Selection Committee under the Chairmanship of Secretary, Rural

108. Letter No. B. 13015/1/13-RD (MGNREGS), Aizawl: Govt. of Mizoram, Rural Development Deptt. Dt. 25.4.2014.

109. Field study record of SAU Directorate on 12.10.2016.

110. Para 5.1 of the Rules and Regulation of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT), Aizawl: 2012.

Development Department strictly adhere to the Rules. The Ministry of Rural Development, Government of India directed all state for Recruitment process of all Officers and Staff in August, 2014.¹¹¹ In pursuant to the Ministry direction, the Government of Mizoram, Rural Development Department Constituted a Selection Committee for Special Financial Assistance project of SAU¹¹² as follows :-

Table – 10: Selection Committee of SAU staff under Spl. Financial Assistance

State level :	
Chairman	Chief Secretary, Government of Mizoram
Members	Secretary, Rural Development Department Representative of Ministry of Rural Development Representative of Mizoram Upa Pawl (MUP)
District level :	
Chairperson	District Programme Coordinator, MGNREGA
Members	Nominee of the State Government Representative of Young Lai Association for Lawngtlai Dist. Representative of Mara Thyutlia Py for Siaha District Representative of Y.M.A for rest of the districts.

Source: *Field study visit of the Directorate of SAU (MISSAAT) on 12.10.2016*

As present, the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) directorate had been function as under :-

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111. Letter No. M-13015/2/2012-MGNREGA-VII (Pt), New Delhi: Ministry of Rural Development, Govt. of India, Dt. 11.8.2014.
112. Letter No. C. 13015/3/16-RD (SAU), Aizawl: Govt. of Mizoram, Rural Development Deptt. Dt. 18.3.2016.

Table – 11: Present staff position of Social Audit Unit, Mizoram

Sl. No	Name of Post	Name of the incumbent	Experience/Nature
1	Director	Mr. Laltharmawia, MCS (Retd)	Retired Mizoram State Civil Service Officer (more than 15 year service in Rural Development)
2	Dy. Director	Mr. Khuangthansanga Pakhuangte.	He has more than 12 yrs services in the field of Rural Development. He is Senior Faculty (regular employee) of the State Institute of Rural Development & Panchayat Raj, Mizoram and attached to SAU.
3	Social Audit Specialist	Mr. Benjamin Z. Renthlei	Direct recruit under Special Financial assistant programme, had no experiences in Social Audit
4	State Resource Persons	Ms. Lalchhuanmawii	She is the Programme Assistant of the Mahatma Gandhi NREGS posted to SAU. She had more than 5 years experience in MGNREGS
5	District Resource Persons	Ms. Lalhrulaitluangi Sailo Ms. R.K Lalrinfeli Mr. H. Lalhrulaitluanga Mr. H. Sangzela Mr. F. Lalremruata	Direct recruit under Special Financial assistant programme. More than 2 years experience in Social Audit under SAU
6	Programme Assistants	Ms. Lalrinpuii	Attached from State MGNREGA cell.
7	Accountant	Ms. C. Lalnipuii	Direct recruit by Departmental Selection Committee constituted by the State Government for MISSAAT
8	Computer Analyst	Mr. K. Laldinthara	Posted from MGNREGA (State Cell) and transfer to MISSAAT.
9	Helper/Messenger/ IV grade	Lalnunsiam C. Lalhmachhuana Lalparzuali V. Lalchhanhima Lalhmingmawia Lalramliana Lallungmuana Joseph Lalremmawia V. Laihmingthangi	Direct recruit by Departmental Selection Committee.

Source: Field study visit of the Directorate of SAU (MISSAAT) on 12.10.2016

In the case of Daily paid District Resource Persons, the Government of Mizoram, Rural Development Department constituted Selection Committee for recruitment for each district¹¹³ as under :-

Table – 12: Selection Committee for DRPs on Daily basis

Chairman	Director, Social Audit Unit (MISSAAT)
Members	Deputy Secretary, Rural Development Deptt. Or his representative. District Programme Officers (MGNREGS) of the concerned district.
Member's Secretary	Deputy Director, Social Audit Unit (MISSAAT).

Source: *Field study visit of the Directorate of SAU (MISSAAT) on 12.10. 2016.*

This Selection Committee issued an open advertisement in two local News Papers. Those who are willing to apply for the post of District Resource Persons for a fixed honorarium at the rate of five hundred (500/-) rupees per day plus actual travelling cost. Any graduate can apply this post at their concerned district in the District Rural Development Agency (DRDA) offices. After thorough examination, lists of Candidates were sent to the Directorate of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) office, Aizawl. The Selection Committee conducted Personal Interview in each district during February to March 2015 in all districts except Aizawl District. In the cast of Aizawl District, the applicants are more than triple of the vacant post. So, it need written test for short-listing of candidates. Due to shortage of applicants, Champhai and Lawngtlai district would not be filled up the sanction posts. As per the recommendation made by the

113. Letter No. C. 31015/2/14-RD (SAU), Aizawl: Govt. of Mizoram, Rural Development Deptt., Date 24.11.2014,

Selection Committee, the Government of Mizoram, Rural Development Department approved the following persons as the District Resource Persons :-

Table – 13: Details of District Resource Persons

Sl. No	Name of Applicants	Father's/Mother's Name	Address	Educational Qualification
Kolasib District				
1	Zosangluri	LR Ngura (L)	Venglai, Kolasib	M.A(RD)
2	H. Sangzela	H. Sanghluna	College Veng	BA (HEP)
3	Andy Lalmangaihzu ala	C. Sangzela	Venglai, Kolasib	M.A (Pol.Sc)
4	Malsawmtluangi	RB Khuma	Venglai, Kolasib	BA (Eng)
5	Laltlanmawii	RL Kapkunga	Thingdawl Vengthar	B.Sc (Zoo)
6	C Laldinthara	Lalbiakluanga	New Diakkawn, Kolasib	B.Com
Mamit District				
7	Vanlalruatsanga	R. Sangthuama	Zion Veng, Mamit	BA
8	H Lalhruaitluanga	H. Zothanliana	Khawrihnim	MA (Pol. Sc)
9	PC Lalmunsiam	Biakkunga	Rawpuichhip	BA;DCA
10	RMS Dawngliani	R.Z Lalhminghluna	Bazar Veng, Mamit	M.A (P.A)
11	Lalhmingthanga	H. Lalrosanga	Khawrihnim	BA
12	Biakthianghlina	R. Lalrinsanga	Vaubekawn, Mamit	BA
Aizawl district				
13	Ramdinmawia	Lalthlamuana	Tlungvel	B.A
14	R. Vanlalauvi	R. Lalawmpuia	Chawnpui	M.A(RD); M.Phil

15	Lalhruaitluangi	Laldotluanga Sailo	Dawrpui Vengthar	M.A (Pol.Sc); M.Phil
16	Lalrinfela Hnamte	H. Lalzawmliana	Kulikawn	M.A (Soc); DCA
17	K. Hmingthansangi	K. Lalthlamuana	Upper Kanan	M.A (RD); M. Phil
18	H. Lalrindika	Lalhlimawma	Venghnuai	B.A
19	Lalramchhana	Lalhmachhuana	Tuithiang Veng	M.A (Lib. Sc); DCA
20	H.P. Lalhnunliana	HP Dokhuma	Collge Veng, Kolasib	M.Sc (Geog) & Adv. Dip. in IT
21	Helen Lalnunmawii Sailo	Lalchhuanliana Sailo	Dinthar-II	M.A (Psychology)
22	B. Lalremruati	Siamthangi Hauhna	Dingdi Veng, Chaltlang	M.A (English & Mizo)
Serchhip District				
23	Lalruattluanga	Saikhuma	Chhingchhip Venghlun	B.A (Geog)
24	R. Lalremruata	R. Zothansanga	Tuikhuah Veng	B.A
25	R. Lalnunmawii	AOC Veng	B.A	B.A
26	Ramhmangaih sangi	R. Lalngaihawma	Field Veng	B.A (Pol)
27	Nancy VL Hlimpuii	Rotluanga (L)	Chhingchhip Vengchung	B.A
28	T. Laltanpuia	T Rinkhuma	P & E Veng	B. Com

Champhai District				
29	J. Zorinmawii	J. Zokunga	Champhai Vengthlang	M. Sc (Geog)
30	TB Sona Tonsing	Tualkhanpauva	Teikhang	B.A
31	Ricky Muanlala Varte	Luaisiama Varte	Keifangtlang	B.A (Hist)
32	C. Lalramthari	C. Chhinghnema	Bethel veng	B.A(Geog)
33	Lalchhuanthanga Renthlei	R.Thanmawia	Khawzawl	B.A
34	Lalduhthangi Pautu	Hrangsavunga	Khawzawl	B.A
Lunglei District				
35	S. Lalhruaitluanga	S. Palawma	Lungpuizawl	BA
36	Zomuana	Sangmama (L)	Ramthar veng	MA
37	C Lalnunsanga	C. Lalsangzuala	Model veng, Hnahthial	BA
38	Vanlalchhandami Sailo	Tlangmawia Sailo	Chanmari - I	MA
39	H. Vanlalhruaia	Joseph H. Thanzuala	Chanmari	M.SC (Geog)
40	Lalbeiseia Pachuau	Lalhmingthanga	Serkawn	MA
41	Lallawmzuali Chhakchhuak	C. Chalnghinga (L)	Bazar veng	M.Com
42	F Lalremruata	F Lalzarmawia	Lunglawn	MCA
43	P. Lalhmingchhuana	P Lalnuntluanga	Ramzotlang	BA
44	RK Lalrinfela	R VL Malsawma	Chanmari - II	BA

Lawngtlai District				
45	M.C Ngurthanliana	MC Suiawia	Lawngtlai - III	M.A (Hist)
46	C. Lalneihsanga	C. Semliansanga	Chawngte P	B.A
47	Lalhumnawia	Tawmthanga	Lawngtlai - IV	B.A
48	David Laltlana	Hnamliana	Chawngte P	B.A
49	L. Lalhumliana	L. Lalramhluna	College Veng, Lti.	B.Com
50	Lalremsangpuii	C.V.L Hmunga	Council veng, Lti	B.A (Geog)
51	Lalthawmmawia	Chhuanvela	Lawngtlai - III	B.A
52	Rebec Hmingthanpuii	T. Lalrinmawii	Lawngtlai AOC	B.A
Siaha District				
53	S. Hmosa	S. Zadai	Meisavaih	B.A
54	Emilyn Hlychho	H.C Dinga	Saiha vengpui	M.A(Soc)
55	K. Vanlalkhawngaih zuali	K. Biaknunga	New Saiha	B.A
56	M. Beinaithlia	M. Patlua	New Colony	B.A
57	Rawden S. Beibieki	S.Sangmawia	New Colony	B.A(geog)
58	Lalnunmawii	Thangvawra	New Saiha	B.A (Edu)

Source: *Field study visit of the Directorate of SAU (MISSAAT) on 14.10.2016*

Besides, the Ministry of Rural Development, Government of India has made a strategy for organization of a village based cadre of volunteers to accelerate rural development and achieve the goals of inclusive development. Under the aegis of this strategy, the Ministry directed state government to recruit Bharat Nirman Volunteers in each and every Village since 2011. The BNV Guideline mentioned that the

Volunteers should take active part in the Social Audit process.¹¹⁴ There are nine hundred twenty four (924) Bharat Nirman Volunteers have been existed in 2014 and recruitment process have been going on till date. The latest Bharat Nirman Volunteers in Mizoram are one thousand one hundred fifty three (1153) only. All the Bharat Nirman Volunteers were appointed as the Village Social Auditors (VSA).

Pay and Allowances

Pay and Allowance of the officers and staff were drawn their salaries differently. The Social Audit Expert and five District Resource Persons posted in the Directorate of Social Audit Unit were drawn their salaries from the Special Finance Schemes of the Social Audit Unit by the Central Government since September, 2016. The Director and others staff except the Deputy Director were drawn their salaries from the Administrative cost of the Mahatma Gandhi National Rural Employment Guarantee Schemes fund, Mizoram. The Deputy Director had drawn his salaries from State Institute of Rural Development, Mizoram.

114. Para 4.11 of the BNV Guideline, New Delhi: Ministry of Rural Development, Govt. of India.2011.

Table - 14: Remuneration of the staff of Social Audit Unit, Mizoram

Sl. No.	Name of Post	No. of Post	Remuneration per month
1	Director	1	55,320/- p.m. (Fixed)
2	Dy. Director	1	15,600 - 39,100 + 6,600 p.m
3	Social Audit Expert	1	20,000/- p.m (Fixed)
4	State Resource Persons	1	14,920/- p.m (Fixed)
5	District Resource Persons	5	20,000/- p.m (Fixed)
6	Programme Assistants	1	14,920/- p.m (Fixed)
7	Accountant	1	14,920/- p.m (Fixed)
8	Computer Analyst	1	14,920/- p.m (Fixed)
9	Helper/Messenger	9	6,780/- p/m (Fixed)

Source: *Field study visit of the Directorate of SAU (MISSAAT) on 14.10.2016*

The District Resource Persons at the District level are not regular service and pay Rs. 500/- (rupees five hundred) per day with actual Travelling cost plus Dearness allowances of Rs. 250/- (rupees two hundred twenty five) per day on duty day only. The SAU, Mizoram have no regular employees of DRPs at the District level as well as block level. The Village Social Auditors are paid Rs. 250/-(rupees two hundred fifty only) on duty day only. No others allowance are paid.

Social Audit Programme/Calendar

Sub rule (1) of Rule 6 of the Mahatma Gandhi National Rural Employment Guarantee Audit of Schemes Rule, 2011 said that the Social Audit Unit shall, at the beginning of the year, frame an annual calendar to conduct at least one Social Audit in each Village Councils every six months and a copy of the calendar shall be sent to all the District Programme Coordinators for making necessary arrangements. In this

junction, the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) had framed an annual calendar of Social Audit to be conducted in each and every village since 2014 - 15.

Table- 15: Social Audit Calendar, 2016-17 prepared by the SAU, Mizoram

SOCIAL AUDIT CALENDER FOR THE YEAR 2016-2017		
Time line	Activities	Remarks
April & May, 2016	<ul style="list-style-type: none"> • Publication of Pilot Social Audit Report, 2015 – 16 • Recruitment of Director, Social Audit Specialist and DRP under Special Financial Assistance 	If fund available
June & July, 2016	<ul style="list-style-type: none"> • District level training on Social Audit for Saiha, Lawngtlai, Lunglei and Serchhip. • Preparation of first round Social Audit during 2016 - 17 	
September & October, 2016	<ul style="list-style-type: none"> • Conduct of 1st Round Social Audit in Saiha, Lawngtlai, Lunglei and Serchhip Districts. • District level training on Social Audit for Champhai, Kolasib, Mamit and Aizawl districts. • Conduct of 1st Round Social Audit in Champhai, Kolasib, Mamit and Aizawl districts. 	
November & December, 2016	<ul style="list-style-type: none"> • Compilation of Report and submission to Government • State level Workshop on Social Audit • Data Entry of Social Audit Report. 	
January, 2017	<ul style="list-style-type: none"> • Re write of Social Audit Manual • Preparation of 2nd Round Social Audit 	The present Social Audit Manual need to be reviewed
February, 2017	<ul style="list-style-type: none"> • 2nd Round Social Audit in Saiha, Lawngtlai, Lunglei and Serchhip Districts. 	
March, 2017	<ul style="list-style-type: none"> • 2nd Round Social Audit in Champhai, Kolasib, Mamit and Aizawl districts. 	
April, 2017	<ul style="list-style-type: none"> • Compilation of report. • Publication of Report and submit to government. • Data Entry of Social Audit Report. 	

Source: Field study visit of the Directorate of SAU (MISSAAT) on 8.10.2016

Annual Report

The Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) Rules and regulations reiterated that an Annual Report of the proceedings of the Society and of all works undertaken during a year together with balance sheet and audited accounts shall be prepared by the Director and submit to the Governing Body for onward submission to the State Government.¹¹⁵

The Social Audit Unit prepared Social Audit Report in some interval period and submitted to the Government with a copy marked to the Accountant General office, Aizawl. But the Annual Report of the Society and Audited statement of account is not prepared and not submitted till date.

Separated Resister Book of Society Members and address

The Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) Rule mentioned that the Society shall keep a Register of Members giving their Addresses and occupation and every member shall sign the same. If a member of the Society changes his Address, he shall notify his new Address to the Director who shall there upon cause his new address to be entered in the register of members. If a member fails to notify his new address, the addresses given Register of members shall be deemed to be his address.¹¹⁶

This Rule could not follow letter and spirit. The Mizoram Societies Registration Act, 2005 (Act No. 13 of 2005) demanded the Registered Society need to be submit their member list and Audited Account statement to the Registrar of

115. Rule 9.1 of the Rules and Regulation of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT), Aizawl: 2012.

116. *ibid.* Rule 9.2

Firm and Societies, Government of Mizoram annually. Nothing was done by the Society in this regard.

Social Audit Manual

The Mahatma Gandhi NREG Audit of Scheme Rule 2011 said that the Social Audit Unit shall prepare Social Audit reporting formats, resource material, guidelines and manuals for the Social Audit process.¹¹⁷ The Social Audit Unit (MISSAT) Social Audit Manual was prepared and published for Mahatma Gandhi National Rural Employment Guarantee Act and Indira Awaas Yojana in July, 2014.¹¹⁸

Preparation of Reporting Format and Resource Materials

The Mahatma Gandhi NREG Audit of Scheme Rule 2011 said that the Social Audit Unit shall prepare Social Audit reporting formats, resource material, guidelines and manuals for the Social Audit process.¹¹⁹ The Social Audit Unit, Mizoram prepared Social Audit format as per the Ministry instruction but modified as per state need. They also prepared leaflets for the wages seekers and distributed while conducting Social Audit Gram sabha.

Social Audit Reports of Mahatma Gandhi NREGS

The Mizoram State Social Audit, accountability and Transparency (MISSAAT) Social Reports were different from the Audit Report prepared by Business Social Compliance Initiative (BSCI).¹²⁰ The Social Audit Unit

117. Sub rule 2(b) of Rule 4 of the Mahatma Gandhi NREG Audit of Scheme Rule 2011, Gazette of India, No. 352, New Delhi: June 30, 2011.

118. Social Audit Manual, Social Audit Unit, Aizawl: Rural Development Deptt. Govt of Mizoram, 2014.

119. Op cit. In sub rule 2(b) of Rule 4.

120. Business Social Compliance Initiative, Social Audit Report, Brussel: January 2009, Pp. 7-10.

(MISSAAT) conducted 7 times Social Audit covering 356 in the state and reports have also being submitted to the State Government and copy marked to the Controller & Accountant General, Aizawl, Mizoram.¹²¹

The main objectives of the Mahatma Gandhi National Rural Employment Guarantee Act is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work. The Act was notified in 200 districts in the first phase with effect from 2nd February 2006 and then extended to an additional 130 districts in the financial year 2007-2008; the remaining districts have been notified under MGNREGA with effect from April 1, 2008. Thus, the MGNREGA covers the entire country with the exception of districts that have a hundred percent urban population.¹²²

The expenditure incurred in connection with the implementation of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 for the state of Mizoram since 2011 is Rs. 121.4759 crore : -

Table - 16: Fund Received from Central and State Government for MGNREGS

2011 – 12		2012 – 13		2013 – 14		2014 -15		2015 - 16	
Central	State	Central	State	Central	State	Central	State	Central	State
35031.33	2995.05	25175.244	2821.92	24335.4504	1002.04	6701.13	225.48	28517.37	1371.986

Source : Rural Development Department, Govt. of Mizoram Dt. 12.9.2016

121. Presentation made by Dy. Director, SAU at One Month practical training conducted by SIRD & PR, Mizoram, Aizawl during 2nd Nov. - 2nd Dec. 2016 sponsored by Ministry of Rural Development, Govt. of India, Supported by Tata Institute of Social Sciences, Mumbai.

122. Operational Guideline of MGNREGS, New Delhi: Ministry of Rural Development, Govt. of India, 2013, Pp. 3.

SOCIAL AUDIT REPORTS OF MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME

Pilot Social Audit Report

The first Social Audit was conducted into two blocks viz. Thingsulthliah and Tlangnuam blocks were identified and selected as pilot blocks by Rural Development Department, Government of Mizoram on 1.3.2012. Before conducting Social Audit, the Social Audit Unit have conducted training for District and Block/Village Social Auditors at I & P. R Conference Hall, Aizawl during 28-30.1.2014 and a practical Social Audit as a preparatory for conducting Social Audit at Thingsulthliah and Tlangnuam was also held at Tuirial and Seling on 29.1.2014. The Social Audit at these two blocks were taken off from 17-24.2.2014. Thirty Five (35) Village Auditors were involved in the conduct of Social Audit. The mandatory agenda of Social Audit Forum was also held in five different locations in which all important functionaries of the District were presented. The Secretary, Rural Development Department, Government of Mizoram was also attended at Lungleng. Summary of the findings are compiled and submitted to the Government of Mizoram, Rural Development Department for necessary action.

The Social Audit was conducted in the field by Village Social Auditors (the Village level Administrative Assistant) appointed by the Government of Mizoram, Rural Development, with two to three persons Wage seekers in each and every villages. They checked documents of the village records and inspected the work taken up by the Village Employment Council on the spot. They also visited 20-120 houses in each villages and asked questions as per the readymade format. The Social Auditors asked the beneficiaries whether the awareness level is high or not, also

asked their satisfaction of the implementation of the schemes. This report does not have much recommendations and suggestions to the state government for the schemes implementation due to the implementing agency audit itself.¹²³

Social Audit Report, VOL – I (2014 -15)

The second Social Audit was conducted in six (6) Rural Development Blocks (Aibawk, Tlangnuam, Zawlnuam, Bilkhawthlir, Thingdawl, and Serchhip) covering twenty eight (28) villages. Twenty eight (28) District Resource Persons and fifty six (56) Village Social Auditors involved in this audit during 23rd – 27th March 2015. They detected more than forty five (45) bogus Job card and detected Rs. 13, 22,810.00 (thirteen lakhs twenty two thousand eight hundred ten only) misappropriation of fund. They also made hundred twenty two (122) recommendations under Mahatma Gandhi National Rural Employment Guarantee Schemes (MGNREGS).¹²⁴

Consolidated Report of Special Pilot Social Audit Social Audit Report

Special Pilot Social Audit was conducted by the Ministry of Rural Development, Government of India in collaboration with Social Audit Unit, Mizoram in five selected village within Aibawk Rural Development Block, Aizawl District for Mahatma Gandhi National Rural Employment Guarantee Scheme only during 13th - 16th July 2015. The Audited period is 1st April 2014 to 31st March 2015 and the expenses in connection with the Social Audit were born by the Ministry and State government. This audit involved ten District Resource Persons within Aizawl

123. Pilot Social Audit Report (Audit period: August 2013 - February 2014). Published by SAU, Mizoram, Aizawl: 2014.

124. Social Audit Report, VOL – I (2014 – 15); Published by SAU, Mizoram, Aizawl: 2015.

District monitored by the Social Audit Consultant, Ministry of Rural Development on the spot. The finding of the Summary Reports was submitted to the Ministry of Rural Development and State Government for necessary action.¹²⁵

Social Audit Report, VOL – II (2014 – 15)

The forth Social Audit and the second Social Audit during the year 2014-15 is conducted in Saiha, Lawngtlai and Lunglei districts covering Saiha, Lawngtlai and Lunglei Rural Development blocks during 13th – 30th June 2015. In this audit, forty seven (47) villages were covered involving twenty five (25) District Resource Persons and fifty (50) Village Social Auditors. No case was registered but one hundred fourteen (114) bogus job cards have been detected and recommended for deletion. The total misappropriation of fund is around four lakhs eighty six thousand nine hundred (4.869 lakhs). No funds have been recovered during Social Audit and there are more than twenty second (22) major recommendation made. The audited period is 1st April, 2014 – 31st March 2015.¹²⁶

Social Audit Report, VOL – III (2015 – 16)

The fifth Social Audit programmes under Social Audit Unit, Mizoram and the first phase of Social Audit during the year 2015-16 is conducted in all the districts covering Tuipang, Sangau, Hnahthial, E.Lungdar, Tlangnuam, Phullen, Darlawn, W. Phaileng, Thingdawl, Khawzawl, Ngopa and Champhai Rural Development blocks during 9th – 30th November, 2015. In this audit, ninety six (96) villages were covered involving fifty eight (58) District Resource Persons and one hundred twenty (120)

125. Consolidated Report of Special Pilot Social Audit Social Audit Report, (Conducted between 13.7.2015-16.7.2015). Published by SAU, Mizoram, Aizawl: 2015.

126. Social Audit Report, VOL – II (2014 – 15); Published by SAU, Mizoram, Aizawl: 2015.

Village Social Auditors. No case was registered but eighty two (82) bogus job cards have been detected and recommended for deletion. No funds have been recovered during Social Audit and there are thirty (30) major recommendations made. The audited period is 1st April, 2015 – 30th September 2015.¹²⁷

Social Audit Report, VOL – IV (2015 – 16)

The sixth Social Audit programmes under Social Audit Unit, Mizoram and the second phase of Social Audit during the year 2015-16 is conducted in all the districts covering Darlawn, Bunglemun, Khawbung, Bunglelang S, Saiha, Reiek and Serchhip Rural Development blocks during 1st - 28th February, 2016. Sixty one (61) villages were covered involving Sixty two (62) District Resource Persons and one hundred twenty two (122) Village Social Auditors. No case was registered but one hundred ten (110) bogus job cards have been detected and recommended for deletion. Misappropriation of fund is calculated to be Rs. 14.69 lakhs but no funds have been recovered during Social Audit and there are three hundred fourteen (314) recommendations have been made. The audited period is 1st April, 2015 – 30th September, 2015.¹²⁸

SOCIAL AUDIT REPORTS OF INDIRA AWAAS YAJONA (IAY)

Indira Awaas Yojana (IAY) is a flagship scheme of the Ministry of Rural Development providing assistance to BPL families who are either houseless or having inadequate housing facilities for constructing a safe and durable shelter. The IAY has two components - Assistance for construction of a new house at the rate of

127. Social Audit Report, VOL – III (2015 – 16); Published by SAU, Mizoram, Aizawl: 2016.

128. Social Audit Report, VOL – IV (2015 – 16); Published by SAU, Mizoram, Aizawl: 2016.

Rs. 50,000.00 for Plain areas and Rs. 75,000.00 for hilly areas. The Up-gradation of kutchha or dilapidated houses will also be assisted in Rs. 30,000.00 in hilly areas.¹²⁹ The selected list of beneficiaries will be verified in the Social Audit of Gram Sabha, the Gram Panchayat (Village Council) should also proactively assist the Social Audit teams to conduct Social Audit.¹³⁰ The Social Audit Teams and the resource persons along with the beneficiaries shall verify - (i) Five Year priority list of all components of IAY, (ii) Selection of beneficiaries for the year including changes made if any and its justification - for all components of IAY, (iii) Progress of completion of houses (iv) Quality of construction of houses, (v) Quality of house sites distributed, (vi) Quantum and timeliness of payments, (vii) Bank loans obtained by the beneficiaries including DRI loans, (viii) Other debt incurred by the beneficiaries, (ix) Support services provided and (x) Grievances and their proper and timely redressal.¹³¹

The Government of Mizoram, Rural Development Department is appointed to take up the Social Audit of IAY within the state by the Social Audit Unit (MISSAAT) on 12.7.2013. The total expenditure for construction and up gradation of IAY is Rs. 10.736354 crore from the 7th Plan period to 2013.

129. Provision of Unit assistance under IAY – Issued by Ministry of Rural Development, Government of India letter No. J-11014/2/12-RH Dt. 4.2.2013.

130. In para 4.7 & 7.1 of the IAY Guideline, 2013: MoRD, New Delhi: Pp. 35.

131. In para 8.6 of the IAY Guideline, 2013: MoRD, New Delhi: Pp. 36.

Table – 17: Expenditure of IAY for the state of Mizoram (Rs. in lakhs)

Sl. No	Period	Total
1	7 TH PLAN 1987-1992	202.397
2	8 TH PLAN 1992-1997	269.06
3	9 TH PLAN 1997-2002	1167.567
4	10 TH PLAN 2002-2007	1954.948
5	11 TH PLAN 2007-2012	5920.47
6	Total (1 to 5)	9514.442
7	During 2012-2013	1221.912
8	Total expenditure during 1987 -88 to 2013	10736.354

Source: Draft Social Audit Manual prepared by Pu Lalhmingthanga Sailo, Former Director, SAU (Un published MSS).

The Social Audit Unit (MISSAAT) conducted 4 times IAY Social Audit Social Audit and reports have also being submitted with the Mahatma Gandhi NREGS Audit Reports to the State Government and copy marked to the Controller & Accountant General, Aizawl Mizoram. The findings of the report were to be discussed below:-

Social Audit Report of Indira Awaas Yojana VOL – I (2014 – 15)

The first time Social Audit for IAY was conducted in six (6) Rural Development Blocks (Aibawk, Tlangnuam, Zawlnuam, Bilkhawthlir, Thingdawl, Serchhip) covering fifteen (15) villages and had spot verification of 21 Beneficiaries under IAY during 23rd – 27th March 2015. Twenty six (26) recommendations from Indira Awaas Yajona (IAY) were submitted to the concerned authority. The findings were - Unknown availability of DRI loan, Sign Boards are not put in the IAY houses, Permanent Waiting List are not available, 2 persons did not constructed the houses and two persons have not yet received the 2nd Installment are the major findings.¹³²

132. Social Audit Report, VOL – I (2014 – 15); Published by SAU, Mizoram, Aizawl: 2015.

Social Audit Report of Indira Awaas Yojana VOL – II (2014 – 15)

The second time Social Audit for IAY during the year 2014-15 is conducted in Saiha, Lawngtlai and Lunglei districts covering Saiha, Lawngtlai and Lunglei Rural Development blocks covering forty seven (47) villages involving twenty five (25) District Resource Persons and fifty (50) Village Social Auditors during 13th – 30th June 2015. The audited period is 1st April, 2014 – 31st March 2015. It was found that 44 beneficiaries in 13 villages in this audit and had spot verification under IAY, no convergence have been done, most of the beneficiaries do not put the sign board, some of the beneficiaries received the fund directly from the higher authority without approval of the concerned Village Council, majority of Lawngtlai and Lunglei District beneficiaries have not received 2nd installment, need Awareness campaign and refused to settled in the constructed house were the major findings.¹³³

Social Audit Report of Indira Awaas Yojana VOL – III (2015 – 16)

The first phase of Social Audit during the year 2015-16 is conducted in Tuipang, Sangau, Hnahthial, E.Lungdar, Tlangnuam, Phullen, Darlawn, W. Phaileng, Thingdawl, Khawzawl, Ngopa and Champhai Rural Development blocks covered ninety six (96) villages, involved fifty eight (58) District Resource Persons and one hundred twenty (120) Village Social Auditors during 9th – 30th November, 2015. The audited period is 1st April, 2015 – 30th September 2015. The major findings were - there is no reliable SECC Data, the beneficiaries were not aware of DRI Loan, construction of Toilet was not done in convergence with T.S.C. or MGNREGA and

133. Social Audit Report, VOL – II (2014 – 15); Published by SAU, Mizoram, Aizawl: 2015.

of one person under IAY has completed construction of her house, but she said that she had not yet received 3rd instalment.¹³⁴

Social Audit Report of Indira Awaas Yojana VOL – IV (2015 – 16)

The second phase of Social Audit during the year 2015-16 is conducted in all districts covering Darlawn, Bunglemun, Khawbung, Bunglelang S, Saiha, Reiek and Serchhip Rural Development blocks covered Sixty one (61) involving Sixty two (62) District Resource Persons and one hundred twenty two (122) Village Social Auditors during 1st -28th February, 2016. The audited period is 1st April, 2015 – 30th September, 2015. The major findings were – No SECC Data were used for selection of Permanent Wait List, need awareness for beneficiaries and Village Councils members, convergence of TSC and MGNREGS is not done, the sitting Villages Councils unknown beneficiaries and selection of beneficiaries by the Village Councils is dropped by the higher authority without consulting the concerned village authority seen in 3 villages.¹³⁵

SOCIAL AUDIT REPORTS OF INTEGRATED WATERSHED MANAGEMENT PROGRAMME

The Watershed Development Programme was started since 1987 and revised the programmes some interval period of time till 2015. The nomenclature was change from time to time. The present Watershed Management Programme is called Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) which will be operated since

134. Social Audit Report, VOL – III (2015 – 16); Published by SAU, Mizoram, Aizawl: 2015.

135. Social Audit Report, VOL – IV (2015 – 16); Published by SAU, Mizoram, Aizawl: 2015.

2015.¹³⁶ Integrated Watershed Management Programme (IWMP) is being implemented by Department of Land Resources, Ministry of Rural Development, Government of India for the objective are to restore ecological balance by harnessing, conserving and developing degraded natural resources such as soil, vegetative cover and water. The outcomes are prevention of soil run-off, regeneration of natural vegetation, rain water harvesting and recharging of the ground water table. This enables multi-cropping and the introduction of diverse agro-based activities, which help to provide sustainable livelihoods to the people residing in the watershed area. The funding pattern of the IWMP is 90:10 by Central and State.¹³⁷

Social Audit is very importance for IWMP project. The Project Implementing Agency (PIA) shall arrange physical, financial and Social Audit of the work undertaken. The role and responsibilities the Watershed Development Team in the Social Audit is to make necessary arrangement of physical and financial report of the work undertaken within the project.¹³⁸ The Watershed Management evaluation are includes physical, financial and Social Audit of the work done. The Evaluators are to be seen not so much as inspectors but as facilitators. However, they will be very strict in ensuring whether the guidelines are being followed. Fund release will depend on a favorable report from the evaluators.¹³⁹

136. Letter No. 19-4/2015-RFS-III. Revised Operational Guidelines of Pradhan Mantri Krishi Sinchayee Yojana, Ministry of Agriculture and Farmers Welfare, New Delhi: Dt. 26.10.2015.

137. Department of Land Resources Website www.dolr.nic.in accessed on 15.10.2016

138. Para 39 of the Common Guideline of Watershed Project, 2011; National Rainfed Authority, Planning Commission, Government of India. Pp. 26.

139. *ibid.* Pp. 54.

Table – 18: The on-going IWMP projects in Mizoram

Sl. No.	Year	No. of Project	Total project area	Total Project Cost
1	2009-10	16	62435	9365.25
2	2010 -11	16	65880	9882.00
3	2011 -12	17	72094	10814.1
4	2012 -13	15	59144	8871.6
5	2013 -14	14	57382	10328.76

Source: Directorate of Rural Development, Government of Mizoram dt. 12.10.2016

In pursuance of the decision of the meeting of the Mizoram Watershed Development Agency (MzWDA) held on 31st October 2014 and for smooth and effective implementation of IWMP, the Social Audit Unit (SAU) is entrusted with the function of taking up Social Audit within the state from 24th March 2015.¹⁴⁰

Social Audit Report of IWMP in S.A Report VOL – III (2014 – 15)

The first time Social Audit for Integrated Watershed Management Programme (IWMP) during the year 2014-15 is to be conducted in Lawngtlai and Lunglei districts covering Lawngtlai and Lunglei Rural Development blocks covering twenty four (24) villages involved twenty five (25) District Resource Persons and fifty (50) Village Social Auditors during 13th – 30th June 2015. The audited period is 1st April, 2014 – 31st March 2015. The auditors notes that some works were not commensurate with the works and fund utilization, need to be improved in maintaining transparency and accountability in the implementation, the awareness level (in general) is very low, maintenance of records is not up to the

140. Letter No. B. 13017/6/2012-RD (IWMP/218, Aizawl: Government of Mizoram, Rural Development Department, Dt. 24.3.2015.

marked and need special Capacity building programme for stakeholders of Self Help Groups.¹⁴¹

Social Audit Report of IWMP in S.A Report, VOL – III (2015 – 16)

The second time Social Audit under IWMP was conducted in Serchhip, Saiha, Mamit and Kolasib districts within 13 covered project villages and had spot verification during 9th – 30th November, 2015. The audited period is 1st April, 2015 – 30th September 2015. The major findings were the people are very much benefitted by the scheme, the community said that plans were not discussed in the Gram Sabha and the inhabitants and the beneficiaries were ignorant of their duties and responsibilities.¹⁴²

Social Audit Report of IWMP in S.A Report VOL – IV (2015 – 16)

The second phase of Social Audit during the year 2015-16 is conducted in all districts covering Darlawn, Bunglemun, Khawbung, Bungtlang S, Saiha, Reiek and Serchhip Rural Development blocks covered Sixty one (61) involved Sixty two (62) District Resource Persons and one hundred twenty two (122) Village Social Auditors during 1st - 28th February, 2016. The audited period is 1st April, 2015 – 30th September, 2015. The IWMP covered 9 villages in this audit. The major findings are– the plan is not approved by the gram sabha, low level of awareness, they did not know about the implementation of Micro enterprise by the WDTs, some villages never known WDF and nepotism is prevalence in some villages.¹⁴³

141. Social Audit Report, VOL – III (2014 – 15); Published by SAU, Mizoram, Aizawl: 2015.

142. Social Audit Report, VOL – III (2015 – 16); Published by SAU, Mizoram, Aizawl: 2015.

143. Social Audit Report, VOL – IV (2015 – 16); Published by SAU, Mizoram, Aizawl: 2015.

Chapter - IV

RESULTS AND DISCUSSION

In this chapter, an attempt has been made to present the results and discussion of the data collected through field study, interview schedule and questionnaires from all the Officers and Clerk level staff (12 nos.), 42 District Resource Persons and 22 already audited Village Employment Councils within Aizawl District. The total Respondents were 76 nos. The Mizoram State Social Audit, Accountability and Transparency (MISSAAT) is required to be established an independent organisation for making it a good governance tool at the grassroots level. The Researcher opines that Social Audit is the best for making transparency and accountability, maintaining people's participation in a low cost. The Researcher deeply studied the organizational structures, powers, functions and fund position as discussed below:-

The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) is constituted as per the Audit of Scheme Rule, 2011

The recommendations made by the Task Group on Social Audit under the Controller and Auditors General of India in its Report submitted on January, 2010 deliberated in Para nine considering the progress made by the civil society groups and Gram Sabhas in Andhra Pradesh and Rajasthan. The initiative taken by these States Government in setting up a separate Directorate for Social Audit is appreciated and shall cover others social sectors.¹⁴⁴

144. Controller & Accountant General, Report of the Task Group on Social Audit, New Delhi: Controller & Accountant General Office, Jan. 2010, Pp.6.

With reference to sub rule (1) of the Rule 4 of the Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rule, 2011 said that the State Government shall identify or establish an independent organization (hereinafter referred to as Social Audit Unit) to facilitate conduct of Social Audit by Gram Sabhas.¹⁴⁵

The Government of Mizoram constituted four member's Drafting Committee for establishment of Social Audit Unit in the state during 2011.¹⁴⁶ The recommendations made by this Committee was approved by the Government of Mizoram and established Social Audit Unit named the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) with the Director as the head of the office and had supporting officers and staff since 2012. This independent society was registered in the Mizoram Societies Registration Act, 2005 (Act No. 13 of 2005) and the Registration Number is MSR 457 of 26.07.2012 for conducting/facilitating Social Audit under Mahatma Gandhi National Rural Employment Guarantee Act, Indira Awaas Yojana and Integrated Watershed Management Programme.

The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) should be an Independent from the implementing agency of the Schemes

In sub rule (1) of the Rule 5 of the Mahatma Gandhi National Rural Employment Audit of Scheme Rule, 2011 said that the Social Audit shall be a

145. The Mahatma Gandhi NREG Audit of Scheme Rule 2011, Gazette of India, Issue No. 352, New Delhi: Published by the Govt. of India, Dt. 30.6.2011.

146. Letter No. C. 31015/1/09-RD (NREGS), Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 15.9.2011.

process independent of any process undertaken by the implementing agency of the scheme. With reference to the Social Audit Consultant, Ministry of Rural Development letter Date 14th December, 2015 stated that the Social Audit Unit shall be administratively, financially and functionally to be independent.¹⁴⁷

The Controller and Accountant General Office, Aizawl conducted compliance of Audit of Scheme Rule, 2011 during May - July 2015 found out that the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) had no functionally independent status due to - (1) Majority of the Governing body members of the MISSAAT are officials from the Rural Development Department who are the implementing agency of the scheme. (2) All staff under the Society was recruited by the Rural Development Department without consulting the Governing body of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT).¹⁴⁸

It is necessary that Social Audit Resource Persons are independent and impartial, not only in fact but in appearance to enable them to express a conclusion and be seen to express a conclusion without bias, conflict of interest or undue influence of others.¹⁴⁹ The Social Audit Unit should be an independent from the implementation of the schemes.

147. Email sent by K. Anuradha, Social Audit Consultant, Ministry of Rural Development to Secretary, Rural Development Deptt. Mizoram on 14.12.2015.

148. Exit Conference on Compliance of Audit of Audit of Scheme Rules, 2011 at Controller & Accountant General Office, Aizawl on 18.12.2015.

149. Para 2120 of the Report of Task group of Social Audit, New Delhi: Controller & Accountant General Office, 2016.

Recruitment of Officers and Staff of the Mizoram Society for Social Audit, Accountability and Transparency should be conducted by the Governing body of the Society

Sub rule (2) (a) of Rule 4 of the Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rule, 2011 said that the Social Audit Unit shall identify, train and deploy suitable resource persons at village, block, district and state level, drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people.¹⁵⁰

Article 4 (b) of the Memorandum of the Society of the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) mentioned that the Society may create administrative, technical, ministerial and other posts in the Society with approval of the Government of Mizoram and make appointments in accordance with the Rules and Regulations of the Society. Rule 5.1 of the Society rule said that recruitment of staff shall be done by the Society in consultation with the State Government and Rule 5.4 also said that the Governing Body shall be the appointing authority for all staff. Director and Deputy Director/Assistant Director shall be appointed by Government on deputation or from open market.¹⁵¹

In contravention to the above Society Rules and Regulations, recruitment have been done by the Rural Development Department, Government of Mizoram and gave appointment of all the posts under Social Audit Unit without consulting the Governing body of the Mizoram Society for Social Audit, Accountability and

150. The Mahatma Gandhi NREG Audit of Scheme Rule 2011, Gazette of India, Issue No. 352, New Delhi: Published by the Govt. of India, Dt. 30.6.2011.

151. Notification No. C.31015/1/09-RD (NREGS) Pt, Aizawl: Govt. of Mizoram, Rural Development Deptt, Dt. 19.3.2012.

Transparency (MISSAAT) except the District Resource Persons Daily basis.

The State Government comments on Report of Compliance Audit of "Audit of Scheme Rules, 2011" on 22nd December 2015 that before the establishment of Social Audit Unit, there were many employees, engaged on contractual basis in the Department. This staff was attached in the SAU without making any fresh recruitment in order to save cost. The state government will revise the method of appointment and will make utmost effort in making fresh appointment according to the prescribed norms contained in the Memorandum of articles in future.¹⁵²

Whereas, the Ministry of Rural Development, Government of India issued another instruction to all states for recruitment process of all Officers and Staff under Special Financing of Social Audit Unit on 11.8.2014. In pursuance to this direction, the Government of Mizoram, Rural Development Department also constituted a Selection Committee for Special Financial Assistance Project of SAU at the state level and district level. This Committee selected Social Audit Expert and District Resource Persons under Special Financial Assistance Project.¹⁵³

Shortage of manpower under Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) especially at the field level

In para 5.2 of the Society Rules and Regulations mentioned that the Mizoram Society for Social Audit, Accountability and Transparency (MISSAA) shall have the Director - 1 post. Deputy Director or Assistant Director-1 post and the number and requirement of the following posts of State Resource Persons, District Resource

152. Letter No. C.31015/2/14-RD (SAU)/Part-I, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 22.12.2015.

153. Letter No. C.13015/3/16-RD (SAU), Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 11.7.2016.

Persons, Social Audit Specialists, Computer Analysts, Programme Assistant, LDC-cum-Data entry Operators and Helpers/Messengers shall be determined by the society in consultation with the State Government.

With reference to the Ministry of Rural Development, Government of India issued a notification for establishment of Social Audit Unit in the state on 5th July, 2012 stated that a fully functional Society/Directorate for Social Audit would have more than 16 Officers, 16 District Resource Persons, 78 Block Resource Persons and 3376 Village Resource Persons/Auditors were needed for Mizoram.¹⁵⁴

Rural Development Department, Government of Mizoram, created sixty four (64) post of District Resource Persons to be paid an honorarium of Rs. 500/- per day during a duty day only on 24th November, 2014 and the Bharat Nirman Volunteers (BNV) are appointed to be paid an honorarium of Rs. 250/- per day on duty day only as the Village Social Auditors/Facilitators on 25th April, 2014.

The office of the Directorate of Social Audit Unit (MISSAAT) at Aizawl has two (2) Officers, ten (10) Office Clerical/Field Staff and nine (9) Helper/Messenger/IV Grade. At the District level, there are fifty eight (58) District Resource Persons and one thousand one hundred fifty three (1153) Village Resource Persons/Village Social Auditors in Mizoram at present.

There are 844 Villages as per recorded in the Management Information System (MIS) in Government of India, Ministry of Rural Development website within Mizoram. It needs to be audited twice in a year for each village as per the Audit of Scheme Rule 2011; therefore, the total numbers of 1,688 villages need to be

154. Letter No. M-13015/2/2012-MGNREGA-VII, New Delhi: Ministry of Rural Development, Government of India, Dt. 5.7.2012.

audited. The time span for one village audit is not less than 3 days as usual practice and not more than 8440 days need to be spent for audit days. 58 District Resource Persons with 5,064 Village Social Auditors can spend 194 days in a year. It may be difficult to fulfill the Rule, 2011 to audit all the villages twice in a year at present staff position.

Reduction of pay for office staff of Mizoram Society for Social Audit, Accountability and Transparency

Rule 4.5.10 of the Society Rule said that the Governing Body of the Society has been authorized to frame the guidelines and Rules on the service conditions of the Officers and staff. This Rule is not in use at present. The Government of Mizoram, Rural Development issued a notification for fixation of pay of the employees of Mahatma Gandhi National Rural Employment Act in the state from time to time. All the employees of the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) including officers and staff are treated as the same with MGNREGS staff and the fixation of pay is done by the State Government.

Table –19: Fluctuation of Remuneration of SAU staff

Sl. No	Name of Post	20.9, 2013	19.5.2014	17.6.2015
1	Director of SAU (MISSAAT)	46,000.00	55,320.00	55,320.00
2	Social Audit Expert	-	-	20,000.00
3	State Resource Persons	14,920.00	21,780.00	14,920.00
4	District Resource Persons	-	-	20,000.00
5	Programme Assistant	14,920.00	21,780.00	14,920.00
6	Accountant	14,920.00	21,780.00	14,920.00
7	Computer Analysis	14,920.00	21,780.00	14,920.00
8	IV Grade/Helper/Messenger	6,780.00	8,140.00	9,910.00

Source: *Field study during September – October, 2016*

The above table16 shows that the remuneration of the staff has been high on 19.5.2014 whereas the same pay drawn on 20.9.2013 and 17.6.2015 respectively except Director, Social Audit Unit and IV Grade/Helper/Messengers. The Researcher interviewed with the staff of this office during September – October, 2016. They revealed that 58.33 percent out of 12 from the respondents have no Job satisfaction due to decrease of their salaries. In case of the daily wages District Resource Persons, a significant numbers (75.61%) of the respondents satisfied with their honorarium.

Allocation of fund for Social Audit Unit, Mizoram is not up to the mark

With reference to Jt. Secretary, Ministry of Rural Development, Government of India letter Dated 17th August, 2012 mentioned that the Ministry had examined and decided the cost of establishing the Social Audit Unit and conducting Social

Audit in the States shall be met from within the 'Administrative Charges' under MGREGA. The States may spend up-to 1 percent (one percent) permissible limit under the administrative cost can be used for establishment of Social Audit Unit and conduct of Social Audit of MGNREGS works as it is a mandatory activity as per MGNREG Audit of Scheme Rules, 2011. It is a prerequisite for the release of second installment of the fund under MGNREGA. The Ministry letter also clarified that 1 percent of the total expenditure of works should be used for meeting the establishment and conduct of Social Audit.¹⁵⁵ As referred in the Action Plan of Social Audit 2016-17, the Central Government directed the Mizoram State Government should transfer 1 percent of the Annual expenditure under MGNREGS to SAU bank account.¹⁵⁶

With reference to the Secretary, Rural Development Department, Government of Mizoram letter Dated 24th March, 2015 said that the Social Audit Unit constituted by the State Government under MGNREGA is entrusted with the function of taking up Social Audit under IWMP. The expenditure in connection with Social Audit under IWMP will be borne by the State Nodal Agency (SLNA) which is the implementing agency at the State level at the rate of Rs. 3,000/- per Audited Village.¹⁵⁷ The Government of Mizoram, Rural Development Department also

155. Letter No. L-11033/8/2012-MGNREGA-VII, New Delhi: Ministry of Rural Development, Government of India, Dt. 17th August, 2012.

156. Letter No. L-11033/7/2015-RE-VII, New Delhi: Ministry of Rural Development, Government of India, Dt. 5.2.2016.

157. Letter No. B. 13017/6/2012-RD (IWMP)/218, Aizawl: Government of Mizoram, Rural Development Deptt., Dt. 24.3.2015.

158. Letter No. B. 16011/2/12-RD (IAY), Aizawl; Government of Mizoram, Rural Development Deptt., Dt. 12th July 2013.

assigned to take up the Social Audit as per para 8.3.5(i) of the Guideline of Indira Awaas Yojana (IAY).¹⁵⁸

As per report provided to the Researcher from Secretariat of Rural Development Department, Government of Mizoram, the following MGNREGA fund have been received from the Government of India, Ministry of Rural Development during 2013 - 2016 as under with entitlement (1%) for Social Audit Unit :-

Table – 20 : Fund received by the State Govt. from Central Govt. (Rs. in lakhs)

Sl. No	Year	Total fund Received	Fund to be allocated for 1% of the total expenses as per Ministry's direction
1	2011 -12	35,031.33	350.31
2	2012 - 13	25,175.244	251.75
3	2013 - 14	2,4335.4	243.35
4	2014 - 15	6,701.13	67.01
5	2015 - 16	28,517.986	285.18
	G.Total	1,19,761.09	1,197.60

Source: Secretariat of Rural Development Deptt. Govt. of Mizoram. Dt. 4.10.2016

From the above table, the fund received during 2015 -16 is higher than 2012-13 under Mahatma Gandhi National Rural Employment Guarantee Scheme for the state of Mizoram and the lowest during 2013-14. The total fund received is more than Rs. 119.761 crore for five years. The total job card during the current year (2016-17) is 1.86 lakhs. The total fund to be available for Social Audit is Rs. 1197.60 lakhs whereas, the Government of Mizoram, Rural Development Department released fund for conduct of Trainings and Social Audits to Social Audit Unit

(Mizoram Society for Social Audit, Accountability and Transparency) as shown below:

Table–21: Release of fund others than Salaries etc. to SAU by State Govt

Sl. No	Sanction date	Purpose of Sanction	Amount
1	16.1.2014	Training of District and Block level Social Auditors	65,000.00
2	18.2.014	Pilot Social Audit within Thingsulthliah and Tlangnuam R.D Blocks	3,95,000.00
Total receipt during 2013-14			4,60,000.00
3	27.10.2014	Recruitment of DRPs	1,70,000.00
4	11.3.2015	Training of DRPs and conduct of Social Audit	5,44,650.00
Total receipt during 2014-15			7,14,650.00
5	19.5.2015	Training of DRPs and for Social Audit within Saiha, Lawngtlai and Lunglei districts	6,91,100.00
6	3.6.2015	Expenses for Honorarium/TA of DRPs and VRPs for conducting Social Audit under Aibawk block	50,000.00
7	22.6.2015	MoRD for conduct of Social Audit in Mizoram	1,39,500.00
8	26.10.2015	For conduct of Social Audit in 100 villages	10,00,000.00
9	15.1.2016	For conduct of Social Audit	7,80,000.00
Total receipt during 2015-16			26,60,600.00
Total receipt during 2013-16			38,35,250.00

Source: Directorate of SAU, (MISSAAT), Aizawl. Dt. 12.9.2016.

Table – 21 shows that the fund received by the Social Audit Unit of Mizoram for conducting trainings and Social Audits purposes. The fund received during 2013-14 under the Mahatma Gandhi National Rural Employment Guarantee Scheme from the Central Government by the Mizoram State Government is Rs. 2, 4335.4 lakhs, but only 4.60 lakhs was released to the SAU. Likewise, the total receipt for the same

purposes during 2013-16 is Rs. 38.3525 lakhs only. The total entitlement of fund during 2013-16 is Rs. 595.54 lakhs whereas Rs. 38.3525 lakhs only released to SAU brought deficiency of funds. The State Government released separately fund for Salary, OE, TA/DA POL and Miscellaneous expenditure quarterly to Social Audit Unit plus office furniture and others necessary fund.

The Mizoram Society for Social Audit, Accountability and Transparency is allowed to accepted grant and donation etc

Article 4(a) of the Memorandum of Association allow to accept grants of money, securities or property of any kind and undertake and accept the management of any endowment, trust, fund or donation not inconsistent with the objects of the Society on such terms as may be prescribed by the Government of Mizoram or the Government of India from time to time. Rule 4.5.1 of the Society Rule and Regulation said that the Society is allowed to create the Social Audit fund and make rules for administration of the fund. Rule 7.1 and 7.2 of the Society Rules and Regulations said that the fund of the Society are the Grants made by the Government of India or the State Government, Donations and contributions from other sources are the fund for Society.

The Government of Mizoram, School Education Department wanted to use the Service of Social Audit Unit to conduct Social Audit under Mid-day Meal Scheme (centrally sponsored programme of the Ministry of Human Resources Development, Government of India) at the rate of Rs. 15,000/- per Village within the state. But the invitation from School Education Department is not allowed by the State Government.

The officers and staff of the Social Audit Unit are trained

With reference to Ministry of Rural Development, Government of India mentioned that the Director/CEO of the Social Audit Unit shall have person who has worked in the social sector for the rights of the people for at least 15 years. The Joint Director/Dy. Director shall be at least 10 years experience, State Resource Persons shall be 8-10 years of experience and the District Resource Persons shall have 5-8 years of experience.¹⁵⁹

Table – 22: Experience of staff under SAU before entry in the service

Sl. No.	Designation	Years	Years of Experience
1.	Director	64	18
2.	Dy. Directors	40	13
3.	State Resource Person	30	5
4	Social Audit Expert	25	Nil
5	District Resource Persons (5)	27	2

Source: *Field study, September – October, 2016.*

The first Director of Social Audit Unit had more than 30 years of experience in the field of Rural Development. The present Director of Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) is a retired Mizoram State Civil Service with more than 18 years of experience in the field of Rural Development and Social Sectors. He attended three training/workshop programme conducted by the Central Government after he joined the post and more than 3 times before joint this post. Deputy Director is drawn from Senior Faculty of the State Institute of Rural Development; Mizoram had an experience of more than 13 years in

159. Ministry of Rural Development, Government of India letter No. N-13015/2/2015-RE-VII Dt. 5.7.2012.

Research and Training under Rural Development and social sector. He attended training programme of Social Audit in 2007 before coming up of the Social Audit Rule, 2011 and attended National Workshop three times. He was much involved in the constitution of Social Audit Unit in the state and give trainings to difference functionaries of Rural Development and School Education Department. The State Resource Person had more than 5 years of experience in the implementation of Mahatma Gandhi National Rural Employment Guarantee Act.

Whereas, newly recruited Social Audit Expert, District Resource Persons is not much experienced in Social Audit and experience in the field of Rural Development and Social Sectors. The District Resource Persons are working on contract basis at the State level have 2 years experience before entry into the post.

Status of District Resource Persons needs to be reviewed

At the district level, the Government of Mizoram, Rural Development Department decided initially appointed the existing Additional Programme Officers of MGNREGS as the District Resource Persons in contrast to the Mahatma Gandhi Audit of Scheme Rule, 2011 on 24th September 2013.¹⁶⁰ This order has been changed and created a new post of District Resource Persons for each district.¹⁶¹ The educational qualification for the DRPs (daily basis) are any graduate from a recognized University and the honorarium is Rs. 500/- per day plus Dearness allowance Rs. 250/- with actual travelling cost for their duty days only. There are 64 post created by the State government and recruitment has been done by the Social

160. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl; Govt. of Mizoram, Rural Development Deptt., Dt. 24.9.2013

161. Letter No. B. 13015/1/13-RD (MGNREGS)/23, Aizawl: Govt. of Mizoram, Rural Development Deptt., Dt. 24.9.2013

Audit Unit during the month of February to March 2015. Due to unavailability of applicants in some district, there are 58 persons appointed as the District Resource Persons (Daily basis) by the State Government.

Table – 23: Status of District Resource Persons (Daily basis)

Sl. No.	Status	No. of Respondents	Percentage (%)
1.	No. of District Resource Persons.	58	-
2.	No. of Respondents among the DRPs	42	72.41
3.	No. of Women	14	33.33
4.	No of Men	28	66.67
5.	Average age of DRPs	29	
6.	Married	23	54.76
7.	Unmarried	19	45.24
8.	Graduate	35	83.33
9.	Post Graduate	7	16.67
10.	Experience persons before DRPs.	35	83.33

Source: *Field study, September – October, 2016.*

The table-23 shown above that the total respondent from the District Resource Persons is 72.41 percent, which means accuracy rate of the respondents is very high. Contribution of women is not much (33.33%). The highest age of DRPs among 42 persons is 42 yrs. and the lowest year is 24 yrs. whereas, the average years of the DRPs are 29 yrs. 23 persons out of 42 persons are unmarried and 16 percent of the DPRs were Post Graduate Degree holders, some of them were Research Scholars in the University. Fortunately, 35 persons among 42 DRPs have an experience in the service of social sectors.

This means that the Social Audit Unit, Mizoram have qualified and experienced District Resource Persons.

The District Resource Persons facilitate the conduct of Social Audit

The Social Audit Unit shall be responsible for building capacities of Gram Sabhas for conducting Social Audit, to identify, train and deploy suitable Resource Persons at village, block, district and state level drawing from primary stakeholders and other Civil Society Organisations having knowledge and experience of working for the rights of the people. To create awareness amongst the labourers about their rights and entitlements under the Act, to facilitate verification of records with primary stakeholders and work sites, to facilitate smooth conduct of Social Audit. The Gram Sabhas for reading out and finalizing decisions after due discussions and host the Social Audit reports including Action Taken Reports in the public domain.¹⁶²

162. Rule 3 of the MGNREG Audit of Scheme Rule, 2011, Published in Gazette of India, No. 352. New Delhi: June 30, 2011.

Table – 24: Perception of conduct of Social Audit by DRPs

Sl. No	Questions	Yes	No
1	In how many villages do you conducted Social Audit?	524 (12.78%)	-
2	Did you face any problems from Official/VEC/Villagers during Social Audit?	4 (9.52%)	37 (90.24%)
3	How many households could you visit in one village during the Social Audit?	395 (9.88%)	
4	Are you satisfied with your job?	39 (95.12%)	2 (4.88%)
5	Are you satisfied with your honorarium?	10 (24.39%)	31 (75.61%)
6	The total expected Honorarium	35600 (868.29)	-
7	Do you feel your audited villages will be improved?	40 (97.56%)	1 (2.44%)
	Total No. of Respondents	41	

Source: *Field study, September – October, 2016.*

In regards to Social Audit, the Social Audit Unit of Mizoram conducted 7 times Social Audit covering 362 villages. The average involvement of each DRP is 12 times; only 4 persons faced the problems from the implementing agencies. 95.12 percent of the respondents satisfied with their job and 97.56 percent of the respondents believed to be improved by the Village Implementing Agency in the implementation of the Schemes/ programmes and the average household visit during Social Audit is 10. Out of 42, 75.61 percent of the respondents did not satisfy their honorarium and expected to increase their honorarium from Rs. 500/- to Rs. 700-1000/- per day.

Directorate staff needs to be reviewed

As discussed earlier, Directorate of Social Audit Unit (MISSAAT) has 21 officers and staff as of now. Interview schedule is framed as if the purpose of the establishment is served or not. The respondents are presented below:-

Table - 25: Status of staff under MISSAAT Directorate

Sl. No.	Status	No. of Respondents	Percentage (%)
1.	No. of Staff of SAU, Mizoram	21	-
2.	No. of Interviewed	12	57.14
3.	Contribution of Women	5	41.67
4.	Average age of staff among the interview	34 yrs.	
5.	Unmarried	6	50
6.	Married	6	50
7.	Graduate	4	33.33
8.	Post Graduate	8	66.67
9.	Average years of experiences	5.2	
10.	Contract employees of staffs	11	91.67

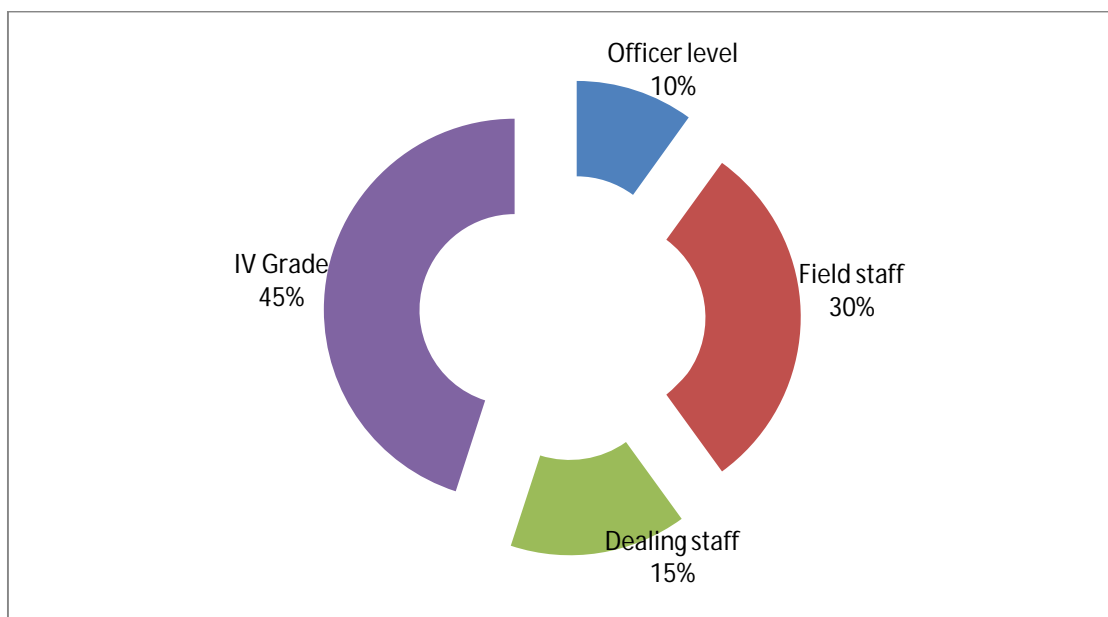
Source: *Field study, September – October, 2016.*

Cent percent of the staff among the Social Audit Unit Directorate are Christian. Christian was split into difference denominations. In the state of Mizoram, majority of the population are Presbyterian Church members, the Baptist Church of Mizoram is the second largest church members in the state. Whereas, in the case of the Social Audit Unit, Mizoram; Presbyterian Church members dominated the staff (91.67%) and the Evangelical Free Church of India (EFCI) stood the second among the officers and staff. Gender issues are one of the sensitive subjects in India. It has no sensitive problems for the state of Mizoram. The Primary data collected among

the Officers and clerk level through the interview schedule shows that women contributed 41.67 percent out of 12 persons. The average age of the staff is 34 yrs, the oldest is the Director (64 yrs) and the Social Audit Expert is the youngest among the respondents. The married and unmarried percentage is equally distributed.

Majority (66.67%) of the Respondents are Post Graduate Degree holders and some of them have 18 years of experiences in the field of Rural Development and alliance sectors but the average years of experience may be calculated in 5 years which was perceived from the field study visit. As noted above, all the employees of the Social Audit Unit, Mizoram are contract employees except Dy. Director for two years, their contract period could be extended after careful examination of their performance. Remuneration of the Director and staff are fixed by the State Government except the Deputy Director. The Director drawn Rs. 55,320/- per month whereas, the IV Grades/Messengers/Helpers drawn Rs. 6,780/- per month.

Chart – 1: Staff position of Social Audit Unit, Mizoram



Source: *Field study, September – October, 2016.*

Above chart shows that the Personnel of Mizoram State Social Audit, Transparency and Accountability Directorate categorized into four types - the officers' level contributed 10percent where the IV grade level contributed near to half of the staff. The total strength of the Officers and staff is 21 persons.

The Directorate of Social Audit Unit staff service conditions

The Governing body of the Mizoram Society for Social Audit, Transparency and Accountability have powers to create new post with prior approval of the State Government and can framed the Guidelines and Rules on the service conditions of the Officers and staff within the sanctioned budget.¹⁶³

Table – 26: Perception of SAU Directorate officers & staff on Social audit

Sl. No	Questions	Yes	No
1	Are you satisfied with your job?	5 (41.67%)	7 (58.33%)
2	Did you receive unbecoming from your superior during Social Audit	0	12 (100%)
3	Did you face any problems from State or District Officials during Social Audit?	0	12 (100%)
4	Do you feel your audited villages will be improved?	12 (100%)	0
Total Respondents		12	

Source: *Field study, September – October, 2016.*

As above table shows that 58.33 percent of the staff was not satisfied with their job due to decrease of pay in last year. They did not receive wrong direction

163. Rules and Regulations of MISSAAT, Rural Development Department, Govt. of Mizoram, Aizawl: Dt. 19.3.2012. Pp. 14-15

from the higher authority/controlling officials as well as state or district officials while they are performing their duties. Cent percent of the Directorate staff believed to be improved in their audited villages in schemes implementation.

It is unfortunate to say that, the officers and staff of this office thinks that there is no full autonomy, partial control from State Government and delayed sanction of fund causes delayed in execution of programme implementation. It is recommended to take prompt action and should have free hands to execute its works. It should be operationally and financially independent.

Village Employment Councils/Village Councils is the Implementing Agency of the Scheme at the Village level

Under 6th Schedule of the Constitution of India, the Autonomous District Councils are empowered to make laws in regards to the Socio-economic developments and can manage their own system of administration. In this case, the Lushai Hill District (Administration of Village Councils) Act, 1953 has come and existed till date. The Village Councils is the implementing agency of Rural Development Schemes within the village before 2009. The Mizoram Rural Employment Guarantee Scheme, 2009 had been notified by the Government of Mizoram, Rural Development Department to constitute Village Employment Councils for the implementation of Mahatma Gandhi NREGS. In Para 7 of the scheme, the President, Secretary and Treasurer of the sitting Village Councils are the Chairman, Secretary and Treasurer of the VEC. Others three members shall be elected by the Gram Sabha every year.¹⁶⁴

As field studies interviewed have been conducted by the Researcher from twenty two already audited Villages within Aizawl District, it was found out that there are 166 Village Employment Council members. In Para 13.6.4 of the Operational Guideline of the Mahatma Gandhi NREGA, 2013 said that the Gram Sabha should be selected/elected 10 members of Village Level Vigilance and Monitoring Committee (VMC) to monitoring the scheme implementation of the work taken up by the Gram Panchayat, only 73 percent among 22 Villages Constituted VMC in the Village. Social Audit has been conducted by the Village Employment Councils with the support of the concerned Programme Officers and spends 1-2 hours for Social Audit period twice in a year before the implementation of Mahatma Gandhi NREG Audit of Scheme Rule, 2011. After the Constitution of Social Audit Unit, the District Resource Persons facilitated with the Village Social Auditors and spends 2-3 days for Social Audit. They checked documents, inspected the work sites, visited beneficiaries' house and conducted Gram Sabha before finalization of the report.

164. Letter No. B.110118/23/2005-RD (NREGP), Aizawl: Govt.of Mizoram, Rural Development Deptt., Dt. 28th April 2009.

Table –27: Perception of Social Audit conducted by DRPs/VSAs in the villages

Sl. No	Questions	No of Respondent	Yes		No	
			Nos.	%	Nos.	%
	Do you face any problems in conducting Social Audit?	22	4	18.18	17	77.27
	Did the DRPs check your documents?	22	22	100	0	0
	Did the DRPs inspected your documents	22	22	100	0	0
	Are you satisfied with DRPs job in your village?	22	22	100	0	0
	Do you update your records after Social Audit?	22	20	90.91	2	9.09
	Do you feel your awareness level is improved?	22	18	81.82	4	18.18
	Do you feel your work implementation is improved?	22	21	95.45	1	4.55

Source: *Field study, September – October, 2016.*

As perceived from the 22 respondents from the Village Employment Councils, all the respondents have known the meaning of Social Audit. Cent percent from the Village Employment Councils welcomed the DRPs job and 77.22 percent of the Village Employment Councils have no problems with the DRPs while conducting Social Audit. The Social Audit conducted/facilitated by the Social Audit Unit, Mizoram is very much appreciated which were perceived from the respondents. 90.91 percent of the respondents update their records, 81.82 percent said that the awareness level is higher than before was conducted by Social Audit Unit in the village and

95.45 percent of the respondents said to have an improvement in the scheme implementation.

It had unfortunate to say that, 85.71 percent of the respondents never received Summary Report of the Social Audit prepared by the State Social Audit Unit and could not given a comments on the report. Some persons took political advantage in the Social Audit Gram Sabha as perceived from the respondent comments.

Need to improve in conducting Social Audit

Here are some of the suggestions that could be used to make the Social Audits more effective and efficient–

(i) While conducting a Social Audit, it is required that the purpose is clearly defined.

(ii) The stakeholders should be properly identified.

(iii) A note should be made of whether 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.

(iv) The auditor must obtain information from reliable sources.

(v) The performance indicators adopted by the society at large should be taken as standards in order to judge the performance.

(v) Regular meetings and follow up must take place in order to ensure the continuity and effectiveness of audits.

(vii) Proper mechanisms must be set up in order to recover the swindled money from the corrupt officials.

(viii) Substantive procedures are required to be devised instead of compliance procedures to gauge the performance.

(ix) Hierarchy needs to be defined for conducting Social Audits.

CHAPTER - V

CONCLUSION AND SUGGESTIONS

In this chapter, conclusion and suggestions of the present study is presented. It has been divided into two sections. The findings and conclusion is discussed in the first section and suggestions are discussed in the second section.

Summary of the findings

The corruption has been increasing day by day due to increases in central and state schemes/programmes funded by the government to the local bodies and other special bodies. Establishment of Social Audit organization/society is necessary to maintain transparency and accountability with people's participation to monitor implementation and evaluation of schemes. The schemes and programmes implementation will not be success unless an independent organization has been set up to ensure transparency and accountability.

Social Audit is now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery. It encompasses the three pillars of good governance - Participation, Transparency and Accountability. Therefore, it should institutionalise Gram Sabha and Social Audit as a tool for combating corruption, creating awareness, participatory approach of developmental process at the grassroots level.

The Government of Mizoram established Social Audit Unit called 'Mizoram Society for Social Audit, Accountability and Transparency' (MISSAAT) for the smooth

and effective implementation of some centrally sponsored schemes within the state. The duties and responsibilities are enshrined in the memorandum of Association, Rules and Regulations in 2012. This Society performed their duties and responsibilities effectively. The Social Audit Unit (Mizoram State Social Audit, Accountability and Transparency) was an autonomous organisation registered under the Mizoram Societies Registration Act, 2005 on 26th July, 2012 under the administrative control of State Rural Development Department.

The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) had full time Director and Staff. The Director of Social Audit Unit is a retired person having commendable experiences in the field of Rural Development and Government functions. He is appointed on contract basis for a year; experienced persons assisted the Director in and outside office. The present strength of SAU, Mizoram has 2 Officers, 3 Clerical Staff, 1 State Resource Persons, 1 Social Audit Expert, 5 Regular District Resource Persons, 1 Driver and 9 Helper/Messengers posted in the Directorate, Aizawl. Besides, 58 District Resource Persons (daily basis) and 1153 Village Social Auditors are appointed.

The Social Audit Unit (MISSAAT) is not fully independent in term of Fund, Functions and Functionaries. The Ministry of Rural Development instructed the state government to give 1percent (later on 0.5%) of the actual expenditure incurred under the Mahatma Gandhi NREGS fund for conducting Social Audit. The entitlement of the fund under Mahatma Gandhi NREGS for Social Audit is Rs. 243.35 lakhs during 2013-16 was not fully released to the SAU and at the same time, no fund have been released from

IAY and IWMP for the same purpose. State Government conducted recruitment process and appointment for all staff of the Social Audit Unit (Mizoram State Social Audit, Accountability and Transparency) in contrast to the Society Rules and Regulations, 2012.

The main task of Mizoram State Social Audit, Accountability and Transparency (MISAAT) is to conduct Trainings and conduct of Social Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Indira Awaas Yojana (IAY) and Integrated Watershed Management Programme (IWMP) within the state.

The District Resource Persons with the Village Social Auditor/Resource Persons generally spend 2-3 days in one village for conducting Social Audit. They check documents at Block and Village Employment Council offices; inspect at the worksites, visited 10-20 households and conducted Social Audit Gram Sabhas. The Director, Dy. Director, Social Audit Expert and Regular District Resource Persons monitor day to day functions at the Social Auditing villages. They are using Phone, SMS, Whatsapp and Facebook for monitoring purpose.

The expenditure incurred for one Village to be Audited is around Rs. 23,000/- (Rupees twenty three thousand) only. The expenditure includes Honorarium, TA/DA, Gram Sabha expenses, Social Audit toolkits, stationery materials, monitoring expenses, publications etc. Major portion of the Audit fund are used for honorarium of District Resource Persons and VSAs while conducting Social Audit.

The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) conducted 7 times Social Audit in 362 villages. The Social Audit Teams found 351 bogus/fake job cards, more than Rs. 32.78 lakhs misappropriation of fund and made more than 500 recommendations to the concerned officials for further improvement. Compilation of Reports were prepared and submitted to the State government for necessary action. But the State government has not laid the report to the State Legislative Assembly from inception to till date.

The performance of the State Social Audit Unit (Mizoram State Social Audit, Accountability and Transparency) is very good which were perceived from the respondents. Vast majority 95.5 percent of the Village Employment Councils said that they were seen improvement in term of awareness level; update record and monitoring of the schemes implementation etc. Majority 97.56 percent among the Daily wages DRPs also think that the audited villages may be improved and cent percent of the officials of SAU directorate also believed to be improved SAU performance. It was seen in the positive significant in the performance of the present Social Audit Unit, Mizoram.

Cent percent of the respondents among the directorate of Social Audit Unit staff say that no problems and inappropriate direction came from the higher authority and the local politicians while conducting Social Audit. Vast majority 90.24 percent of 41 respondents among the DRPs say that no problems have been faced during Social Audit from officials, VECs and villagers. Likewise, more than three forth 77.27 percent among the 22 VECs already audited villages within Aizawl district responses positive. Hence,

the performance of the SAU and Social auditors had a good result in term of their roles and responsibilities.

From the results of interviewed conducted during September – October, 2016, it is found out that 20 out of 21 persons (95.26%) of the Officers and staff of the SAU (MISSAAT) Directorate are the contract employees for two-year contract period, their contract could be extended after careful examination of their performance. Majority of the staff (58.33%) are not satisfied with their job among the Directorate staff. In case of Daily Wages District Resource Persons, a significant number of staff (95.12%) have job satisfaction, whereas more than half (75.61%) among 41 respondents demand to increase the present honorarium of Rs. 500/- per day among the DRPs (Daily basis).

The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) work as per the Rules and instruction from time to time. But all the programmes and plans could not be done due to shortage of manpower and fund. It is a high time to give an utmost effort. There are people, who were lagging behind in the development process and need the helping hands. Citizens have the right to life and the right to fight corruption. We cannot expect the successful implementation of the various schemes and programmes without the active and successful implementation of the Social Audit process.

Suggestions

- Establishment of Social Audit Unit is necessary to maintain transparency and accountability with people's participation to monitor implementation and evaluation of schemes. The schemes/programmes implementation will not be success unless and until an independent organization to set up for ensuring transparency and accountability. Hence, it is suggested that all the states shall have an independent Social Audit Unit under the administrative control of the Ministry of Finance & Expenditure.
- The State Governments shall empower an independent Social Audit Unit in the state not only in rural development programmes, but also others centrally sponsored schemes and state flagship programmes. It shall be covered more schemes/programmes of central and state flagship programme to conduct Social Audit as per the Guidelines regularly. The SAU should facilitate the Social Auditors in all programmes that demand Social Audit.
- The present staff positions of Mizoram State Social Audit, Accountability and Transparency (MISSAAT) need to be re-examined by the higher authority. It needs one post of Assistant Director drawn from the Rural Development Department with not less than 5 years experience and should be minimum post of Assistant Project Officer (APO) level. It is recommended that the Director of Social Audit Unit is better to be a retired Central Civil Service Officer with not less than 5 years experience in Rural Development and alliance sector. The Director shall assist regular middle level officer with not less than 10 years experience in the field of social sectors because the Financial Rule may bear the disbursing officer.

- The Social Audit Unit (Mizoram State Social Audit, Accountability and Transparency) had its own regular staff, temporary field staff, office equipments, furniture and one vehicle for the Director. Moreover, they need one vehicle for POOL as and when Social Audit has to be conducted regularly as per demand of the Audit of Scheme Rule, 2011.
- It may be better to increase pay and allowances of the staff/ Clerk level staff are suggested to be paid minimum salary of Rs. 25,000/- per month. The Helper/Messenger now draws Rs. 6,780/- per month, lower than the Minimum wages rate, notified by the State Government on 17th October, 2013. Under the notification, the unskilled workers shall be paid Rs. 270/- per day (Rs. 8,370/- per month).
- Subscriptions of Provident Fund are necessary under Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (4th March, 1952). Any organisations, private or public establishment and engaged more than twenty or more persons shall join Employee's Provident Fund unless subscribed other Provident Fund. The Employer's and Employees contributed some amount to Provident Fund and can withdraw after retirement.
- As seen in their performance, it is recommended to give more work to SAU for conducting Social Audit within the state. It may also be better shifted to the administrative control to State Finance Department or Mizoram State Information Commission from Rural Development Department for better responsibilities and performances.

- The State Government is suggested to give their entitlement of 0.5 percent from the actual expenditure of all works under Mahatma Gandhi National Rural Employment Guarantee Schemes, 1 percent of IAY administrative cost and Social Audit expenditures under IWMP to Social Audit Unit to enable them to conduct Social Audit and give awareness to the people efficiently. It will lead to increase the participation level of schemes implementation and monitoring as committed by the state government; it is recommended to give fund immediately. But it should be monitored regularly by the state as well as by the Controller & Accountant General office, Aizawl.
- The Social Auditors need more duration to conduct Social Audit in the villages in order to have a good quality Audited Report. It is better to give more days for DRP/VSA to enable to visit the worksites and house to house (door to door) campaign effectively.
- It is suggested that the regular DRPs of SAU Directorate may be detailed to conduct Social Audit in the selected district in order to minimize the expenditures for Social Audit and may achieve better quality of Audited reports rather than engaging the daily wages DRPs.
- It is recommended that the State Government shall lay the report as it is the mandatory provision of the Mahatma Gandhi National Rural Employment Audit of scheme Rule, 2011. Likewise, the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) has not submitted its Annual Report to the State Government as insisted by the Society Rules and Regulations. It is recommended that Annual reports should be prepared and submitted to the government regularly. It is also suggested to be uploaded the online reporting at the Ministry website regularly by concern staff.

- The Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) has no official website till date. It is recommended to create website for the interest of public as well as for maintaining transparency and accountability. If they could not create the website as of now, they can explore possibility from the State Rural Development Department.
- The Social Audit Unit (Mizoram Society for Social Audit, Accountability and Transparency) prepared and published Social Audit Manual in Local language, prepared leaflet and reporting format. But, online report in the nrega.nic.in is entry. The Social Audit Manual is not upto date and the printing style is outdated. It needs revision immediately to suit the present condition and practices. The report format is not suited to the MIS entry format and need to be revised
- The Village Employment Councils welcome the SAU audit and they perceived that the performance of officials and DRPs of the SAU is satisfactory. The Social Auditors are advised to maintain integrity in service at the utmost that may bring better results not only in the state but also for the nation.

Abstract

**WORKING OF
MIZORAM STATE SOCIAL AUDIT, ACCOUNTABILITY
AND TRANSPARENCY**

A Dissertation submitted to Mizoram University for the award of the Degree of
Master of Philosophy in Public Administration

Submitted by

MR. KHUANGTHANSANGA PAKHUANGTE

Regn. No. MZU/M.Phil/337 of 22.04.2016

Supervisor

DR. A. MUTHULAKSHMI

Associate Professor

DEPARTMENT OF PUBLIC ADMINISTRATION

MIZORAM UNIVERSITY

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Introduction

India is a democratic country, democracy means everyone to participate and involve in all the governance process. Democracy will be successful if everybody give an ideas to share, to propagate and can oppose others ideas. One of the duties of the government is to make a platform of sharing idea and allow propagating his/her ideas to any citizen. Participation in the election process is at the end. In a democracy the government functionaries shall always be accountable. The powers vested under the laws should be used as far as possible with the consent and understanding of all concern. The people have a right to know, right to question, right to receive and respond. Participation, Transparency and Accountability are the three pillars of good governance. Good governance is among other things - participatory, transparent and accountable. It is also effective and equitable. Social Audit is one such initiative which is gaining ground and it encompasses all the three elements.

Social Audit is now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery. It can verify the implementation of the programme/scheme with an active involvement of the primary stakeholder. The aim of Social Audit is effective implementation and control of irregularities, empowerment of the beneficiaries, closeness to complete transparency to the entire gamut of programme management and renders the impact sustainable. The positive outcome of the Social Audit is to give awareness level very high; increase people's participation and decrease corruption. The demand for Social Audit has grown in recent years due to the steady shift in devolution of Central funds and functions relating to socio-economic schemes.

The Concept of a Social Audit was formed much earlier in the 1940's when a depression era, Theodore Kreps called on companies to acknowledge their responsibilities to citizens. The 'Social Audit' was first mentioned by Howard R. Bowen in 1953 in one of his

articles 'Social responsibilities of businessman'. The term was first used in the context of corporate organisation. In 1980's some of the European and American Company/Corporation conduct Social Audit from their client and employees for maintaining transparency, accountability and vigilance. Charles Medawar of UK is pioneer the concept of Social Audit in 1972. A New York based Social Accountability International (SAI) can conduct Social Audit and give certification of SA 8000 for Companies/corporations from Customers' concerns on the production of the products they purchase or consume. It's work since 1997.

Guatemala (1985), Mexico (1991), Nepal (2000) and Uganda (2000) conducted Social Audit by the Civil Society Organisations, supported by the government to disclose government welfare schemes. In Nepal, 'a publicly-funded schools have been managed by community-level since 1950's; each community school is now required to conduct an annual social audit. Nepali NGO (Community School National Network (CSNN) with expertise in social accountability conducted approximately 83 percent of community schools in the academic year 2008-09. It has significantly improved community-level capacity to monitor and improve 22 of the 39 indicators in the Guidelines.

The Ashok Mehta Committee on Panchayati Raj (1978) recommended for establishment of "Social Audit Cell" at the District level as a watchdog to monitor the utilisation of funds earmarked for the socio-economic development of weaker sections in India, some state legislated the acts but not enforceable by the government.

The Civil Society of Mazdoor Kisan Shakti Sanghathan (MKSS) of Rajasthan was pioneering in India since 1990. MKSS has two concepts - Government-led and Citizen-led Social Audit. They collected information from the Officials Records and verified the actual implementation of the programmes. They find out many discrepancies and punished the culprit by the state government.

The first government led Social Audit was conducted by Andhra Pradesh State in February, 2006 with a financial support of Department of International Development (DFID) in United Kingdom, which is an independent mainstream structure, responsible for coordinating the social audit process in the state. This organisation is change to 'Society for Social Audits Accountability and Transparency' (SSAAT) in 2009.

The Government of India, Ministry of Rural Development (MoRD) enacted Mahatma Gandhi National Rural Employment Guarantee Act in 2005 and framed Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 for guiding the process of social audit. Every state shall establish an independent Social Audit Unit in the state to conduct Social Audit. The nomenclature of the Social Audit Unit is difference from state to state. A state like Andhra Pradesh (now Telengana) called 'Society for Social Audit, Accountability and Transparency (SSAAT) (2009), Mizoram named as 'Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT) (2012), Tamil Nadu named 'Social Audit Society of Tamil Nadu (SASAT)' (2013) and Maghalaya called as 'Meghalaya Society for Social Audit & Transparency (MSSAT) (2014). There are 12 States that have set up SAUs in a manner prescribed by the Audit of Scheme Rules, 2011 and 15 States that have not set up SAUs but not fulfill a manner prescribed format as on 16.2.2016.

The Mizoram State Government constituted Social Audit Unit named 'Mizoram Society for Social Audit, Accountability and Transparency' under the initiative of Rural Development Department which was functioning on 25.10.2012. This Independent Society was registered in the Mizoram Societies Registration Act, 2005. At present the Social Audit Unit, Mizoram conducted Social Audit for Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Indira Awaas Yojana (IAY) and Integrated Watershed Management Programme (IWMP).

The present strength of the Directorate of Social Audit Unit, Mizoram consist of one Director, one Deputy Director, one State Resource Persons, one Social Audit Expert, five District Resource Persons, one Computer Analyst, one Programme Assistant, one Accountant and eight Helper/Messengers and one Driver. The Directorate of Social Audit Unit (Mizoram State Social Audit, Accountability and Transparency) have 21officials, 58 District Resource Persons and 1153 Village Social Auditors at present. Mizoram had full-fledged functional Social Audit Unit first in the North Eastern state. Others state have still been recruiting the staff except Sikkim. The present study seeks to address the establishment of SAU has competent, adequate resources, powerful, fulfill the objectives and give suggestions for further improvement.

Statement of the problem

All above mentioned literature did signify the available study materials. A careful study in different parts of the country and states reveal that the present literature did not give us sufficient information to provide an in depth-understanding of maintaining transparency and accountability with people's participation through government led Social Audit Unit. There has been no systematic study undertaken by the government led Social Audit in many parts of the country as done by Mizoram State Social Audit, Accountability and Transparency. The Mizoram State Social Audit, Accountability and Transparency (MISSAAT) is one of the independent organizations for maintaining transparency and accountability with participation process through Social Audit of the schemes implemented by the Central and State governments.

The present study seeks to address the office Organizational functions and powers which will give suggestions for the state of Mizoram and this will enrich literatures on the subject. Corruption has been increasing due to increases in Central and State welfare schemes/programmes fund to local bodies and other special bodies set up by the government.

Establishment of Social Audit organization/society is necessary to maintain transparency and accountability with people's participation to monitor schemes implementation and evaluation. Without an independent organization set up to ensure transparency, the schemes and programmes implementation will not be successful.

Scope of the study

The study focuses on the origin, historical background of the Mizoram State Social Audit, Accountability and Transparency with powers and functional aspect. The main thrust of the study is to analyze the working of the Mizoram State Social Audit, Accountability and Transparency office, to discuss the problems and measures to fulfill the objectives for which it was established.

Objectives of the study

The objectives of the study are -

- (i) to study the origin and historical background of Mizoram State Social Audit, Accountability and Transparency,
- (ii) to study the powers and functions of the Mizoram State Social Audit, Accountability and Transparency,
- (iii) to study plans, policies and programmes of the Mizoram State Social Audit, Accountability and Transparency and
- (iv) to study the problems, challenges and suggest measures for further improvement of the Mizoram State Social Audit, Accountability and Transparency.

Research Questions

The study attempts to answer the following research questions:-

- (i) What are the circumstances that led to the establishment of the Mizoram State Social Audit, Accountability and Transparency?

- (ii) Do the organizational functions and powers fulfill the main objectives of the establishment of MISSAAT?
- (iii) What are the plans, policies and programmes of the Mizoram State Social Audit, Accountability and Transparency?
- (iv) Do the Mizoram State Social Audit, Accountability and Transparency have problems?

Methodology

The present study is descriptive in design. Data from both primary and secondary sources have been collected. Primary data were collected through the interview- schedule from all the functionaries of the Officers and dealing Staff of the Mizoram Society for Social Audit, Accountability and Transparency Office, Aizawl. Interview had been conducted from all the Officers and Clerk level staff (12 nos.), 42 out of 58 District Resource Persons respond the Interview schedule and from the 22 already audited Village Employment Councils within Aizawl District. The total Respondents of the Interview Schedule were 76. The Primary sources of data were analyzed using MS Excel and presented in chart and table forms as per requirements. Secondary sources of data were collected from published and unpublished documents of the Central and State Governments, Books, Magazines, Articles, Journals and Internet sources.

Chapterisation

The whole study is divided into five chapters:-

- Chapter - I : Introduction
- Chapter - II : Powers and functions of Mizoram State Social Audit, Accountability and Transparency
- Chapter - III : Plans, Policies and Programmes of Mizoram State Social Audit, Accountability and Transparency
- Chapter - IV : Results and Discussion
- Chapter - V : Conclusion and Suggestions.

Summary of the findings

The corruption has been increasing day by day due to increases in central and state schemes/programmes funded by the government to the local bodies and other special bodies. Establishment of Social Audit organization/society is necessary to maintain transparency and accountability with people's participation to monitor implementation and evaluation of schemes. The schemes and programmes implementation will not be success unless an independent organization has been set up to ensure transparency and accountability.

Social Audit is now widely accepted as an important mechanism to address corruption and strengthen accountability in government service delivery. It encompasses the three pillars of good governance - Participation, Transparency and Accountability. Therefore, it should institutionalise Gram Sabha and Social Audit as a tool for combating corruption, creating awareness, participatory approach of developmental process at the grassroots level.

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ANNEXURES

**RESEARCH ON: WORKING OF MIZORAM STATE SOCIAL AUDIT,
ACCOUNTABILITY AND TRANSPARENCY**

INTERVIEW SCHEDULE FOR OFFICIALS OF MISSAAT

A. Socio-economic Profile of the respondents

1. Name _____
2. Designation _____
 - (a) Religion: Christian/Hindu/Buddhism/Muslim _____
 - (b) Denomination: Presbyterian/Baptist//UPC/Salvation Army/ _____
 - (c) Sex: Male/Female _____
 - (d) Locality (Veng) _____
 - (e) Marital Status: Married/Unmarried/Divorce/ _____
 - (f) Monthly total Salary _____
 - (g) Status of family: Head/mother/Son/Daughter / _____
 - (h) Nature of Appointment: Regular/Contract/M.R/ _____
3. Age (as on 30.7.2016) _____
4. Educational Qualification _____
6. Years of experience _____
7. Present post held _____
11. Are you satisfied with your job? _____
12. Did you receive unbecoming from your superior during Social Audit?
Yes /No
14. Did you face any problems from State or District Officials during Social
Audit?: Yes/No
15. Do you feel your audited villages will be improved? Yes/No
16. What are the role do you play in your office

16. List out the major problems faced by MISSAAT?

17. Give your suggestions for further improvement

18. Any suggestion/Comments

INTERVIEW SCHEDULE FOR DISTRICT RESOURCE PERSONS
SCHEDULE NO. _____

A. Socio-economic Profile of the Respondents

1. District of DRP _____

(a) Religion: Christian/Hindu/Buddhism/Muslim _____

(b) Denomination: Presbyterian/Baptist//UPC/Salvation Army/ _____

(c) Sex: Male/Female _____

(d) Age (As on 30.7.2016) _____

(e) Marital Status: Married/Unmarried/Divorce/ _____

(f) Present Salary/Honorarium _____

(g) Status of family: Head/mother/Son/Daughter / _____

(h) Nature of Appointment: Regular/Contract/Daily/ _____

(g) Educational Qualification _____

2. Experience before appointed as DRP

3. In how many villages do you conducted Social Audit? _____

4. Did you face any problems from Official/VEC/Villagers during Social Audit?
Yes /No

5. How many households could you visit in one village during the Social Audit

12. Are you satisfied with your job? Yes/No

13. Are you satisfied with your honorarium? Yes/No

14. Write your expected honorarium for per day during Social Audit _____

15. Do you feel your audited villages will be improved? Yes/No
17. Write a suggestion for further improvement

INTERVIEW SCHEDULE FOR VILLAGE EMPLOYMENT COUNCILS
SCHEDULE NO. _____

1. Name of Village Councils _____
2. No's. Of Village Council members _____
3. Total no's. of VEC members _____
4. Are you constituted Village Monitoring Committee _____ and When? _____
5. Have you hear about Social Audit? Yes/No _____
6. **Please answers the following (Imagine-before 2012)**
 - (a) Do you conduct Social Audit? Yes/No _____
 - (b) Who conducted Social Audit? _____
 - (c) How many time (hours) you spend on Social Audit? _____
 - (c) How many time do you conducted Social Audit in a year? 1/2/3/4/5 _____
 - (c) Do you have Social Audit Committee? Yes/No _____
 - (d) Do you face any problems in conducting Social Audit? Yes/No _____
7. **Please answers the following.(After Constituting Social Audit Unit since 2012)**
 - (a) Is the SAU conducted Social Audit in your village? Yes/No _____
 - (b) How many time the SAU conducted Social Audit in a year? 1/2/3/4/5 _____
 - (c) Do you constitute Social Audit Committee? Yes/No _____
 - (d) How many day the SAU spend a day in conducting Social Audit? _____
 - (e) How many household the DRPs visited in your village? _____
 - (f) Did the DRPs check your documents? Yes/No _____
 - (g) Did the DRPs inspect your documents? Yes/No _____
 - (h) Are you satisfied with DRPs job in your village? Yes/No _____
 - (i) Do you face any problems in conducting Social Audit? Yes/No _____
 - (j) Do you update your records after Social Audit? Yes/No _____

(k) Do you feel your awareness level is improved? Yes/No_____

(l) Do you feel your work implementation is improved? Yes/No _____

8. Did you receive Social Audit Report from officials? Yes/No _____

9. Are you satisfied with Social Audit Report? Yes/No _____

10. Please write your comments on Social Audit Report

11. Gives a suggestion for further improvement in maintaining transparency and accountability?

Note: The interview schedule will be translated in Mizo language while conducting the interview.

**RULES AND REGULATIONS OF THE MIZORAM SOCIETY FOR SOCIAL
AUDIT, ACCOUNTABILITY AND TRANSPARENCY**

CHAPTER – I

NAME OF THE SOCIETY

1. The rules and regulations may be called "RULES OF THE MIZORAM SOCIETY FOR SOCIAL AUDIT, ACCOUNTABILITY AND TRANSPARENCY".

CHAPTER – II

DEFINITIONS

2. Unless otherwise specified in these rules :-
 - i) "Society" means the Mizoram Society for Social Audit, Accountability and Transparency (MISSAAT).
 - ii) "Governing Body " means the Governing Board of the Society.
 - iii) "Chairman" means the Chairman of the Governing Body.
 - iv) "Director" means the Director of the Society.

CHAPTER – III

POWERS AND FUNCTIONS OF THE SOCIETY

3. The important functions of the Society are as follows :
 - 3.1 To build the capacities of Gram Sabhas for conducting social audit; and towards this purpose. Identify, train and deploy suitable resource persons at village, block, district and state level, drawing from primary stakeholders and other civil society organisations having knowledge and experience of working for the rights of the people.
 - 3.2 To prepare social audit reporting formats, resource material, guidelines and manuals for the social audit process;
 - 3.3 To create awareness amongst the labourers about their rights and entitlements under the Act/Guideline/Rules;

- 3.4 To facilitate verification of records with primary stakeholders and work sites;
- 3.5 To facilitate smooth conduct of social audit Gram Sabhas for reading out and finalizing decisions after due discussions;
- 3.6 To host the social audit reports including action taken reports in the public domain.
- 3.7 To perform any other duty or function as may be assigned to it by the State Government.

CHAPTER – IV

GOVERNING BODY

4.1 *The Composition of the Governing Body of MISSAAT shall consist of the members as desired by the Ministry of Rural Development, Government of India from time to time. The meeting of Governing Body of the MISSAAT shall be chaired and presided over by the members in rotation except by the Secretary Rural Development Department.*

4.2 Terms and conditions of appointment of members –

4.2.1 The members representing the Departments shall hold their offices as long as they are serving in their respective Departments or till the concerned Department nominates any other officer.

4.2.2 Deleted.

4.2.3 The non-official members nominated as above shall be entitled to receive Traveling Allowance and Daily Allowance for attending the meetings of the Governing Body, as determined by the Governing Body.

4.2.4 The officials and non-official members shall also be entitled to receive honorarium at the rate as determined by the Governing Body from time to time. (Rs. 500/- per sitting as on 1st meeting)

4.3 Resignation, etc. of non-official members –

4.3.1 Any non-official member may, by writing under his hand addressed to the Chairman, relinquish his office at any time or be removed from his office in case he incurs any disqualification if he / she :-

- (a) has been adjudged as an insolvent; or
- (b) has been convicted of an offence which, in the opinion of the State Government involves moral turpitude; or

- (c) has become physically or mentally incapable of acting as a member; or
 - (d) has acquired such financial or other interest as is likely to affect prejudicially his functions as a member; or
 - (e) has so abused his position as to render his continuance in office prejudicial to the public interest; or
 - (f) remains absent for three consecutive meetings of the Governing Body except for reasons beyond his control or without permission of the Chairman;
- 4.3.2 Any vacancy caused in the Governing Body due to resignation, death, removal or otherwise of a non-official member shall be filled from the same category which such member was representing and the person newly nominated shall hold office so long as the member whose place be filled would have been entitled to hold office, if the vacancy had not occurred.

4.4 Procedure of the meeting –

- 4.4.1 The Member-Secretary shall give at least fourteen days' notice for a meeting of the Governing Body, giving therein the date, time and place of the meeting.
- 4.4.2 At least thirty percent members of the Governing Body present in person shall form a Quorum. If the quorum in the meeting is not present, the Chairman may adjourn and postpone the meeting to another date. No Quorum shall be required for an adjourned meeting. The Chairman and any number of the members present at the postponed meeting shall constitute the quorum.
- 4.4.3 Every question brought before any meeting of the Governing Body shall be decided upon by a simple majority of the members present and voting at the meeting before which the matter is brought and no member shall be allowed to vote by proxy.
- 4.4.4 In the case of an equality of votes on any resolution or question, the Chairman shall have a casting or a second vote.
- 4.4.5 The Member – Secretary shall, within thirty days of a meeting, circulate the minutes of that meeting duly approved by the Chairman.

4.5 The Governing Body shall have the following powers and functions:-

- 4.5.1 To create the Social Audit fund and make rules for administration of the fund.

- 4.5.2 To establish evaluation and monitoring system;
- 4.5.3 To advise the State Government on all matters concerning the implementation of the Act and Rules that could be applicable;
- 4.5.4 To review the monitoring and redressal mechanism from time to time and recommend improvements required;
- 4.5.5 To promote the widest possible dissemination of information about the various Schemes made under the Mahatma Gandhi National Rural Employment Guarantee Act, Rules and Guidelines;
- 4.5.6 To monitor the implementation of the Schemes;
- 4.5.7 To prepare the Audit Reports and submit the same to the State Government.
- 4.5.8 To approve the annual budget of the Society.
- 4.5.9 To approve the expenditure of the Society subject to the provisions of these rules.
- 4.5.10 To frame the guidelines and Rules on the service condition of the Officers and staff.
- 4.5.11 To create new post with prior approval of the State Government.
- 4.5.12 To add to and or amend (with the prior approval of the Government of Mizoram) the rules of the Society.
- 4.5.13 To nominate a person or persons to represent the Society as well as the Government in National and International Conferences, Seminars, Workshops and trainings
- 4.5.14 The Governing Body shall exercise all financial powers of the Finance Department within the sanctioned budget.

CHAPTER – V

OFFICERS AND STAFF

- 5.1** *Recruitment of staff shall be done by the Society in consultation with the State Government.*
- 5.2** *Director - 1 post. Deputy Director or Assistant Director-1 post. The number and requirement of the following posts of State Resource Persons, District Resource Persons, Social Audit Specialists, Computer Analysts, Programme Assistant, LDC-cum-Data entry Operators and Helpers/Messengers shall be determined by the society in consultation with the state Government.*
- 5.3** *The Director, SAU shall be filled either by a serving Government Officials on a full time deputation for a period of at least five years not below the rank of*

Junior Administrative Grade or retired Government officials who has not served in any government position since the past five years or a social activist experienced in the Conduct of Social Audits and right-based activities for not less than 10 years and must hold a post Graduate Degree.

- 5.4 *The Governing Body shall be the appointing authority for all staff. Director and Deputy Director/Assistant Director shall be appointed by Government on deputation or from Open market.*

CHAPTER – VI

POWER AND FUNCTION OF DIRECTOR

6 Powers and Functions of the Director:

- 6.1 The Director as the Executive Head of the Society shall be responsible for the proper Administration of the affairs of the Society and shall exercise power under the direction and guidance of the Governing Body. The routine and on-going activities shall be performed by the Director at his discretion as per laid down procedures and the instructions given by the Government from time to time.
- 6.2 It shall be the duty of the Director to coordinate and exercise general supervision over all the activities of the Society.
- 6.3 He shall prescribe the duties of all Officers and staff of the Society and shall subject to rules and bye-laws, if any, exercise such supervision and disciplinary control as may be necessary.
- 6.4 In the absence of Director on long leave deputation etc. arrangements to look after the duties of the Director shall be made by the Government of Mizoram.
- 6.5 The Director shall exercise financial and administrative power as that of the Directors of the State Government Departments.

CHAPTER – VII

FUNDS OF THE SOCIETY

7. The funds of the Society shall consist of the following:-
- 7.1 Grants made by the Government of India and / or the State Government.
- 7.2 Donations and contributions from other sources.
- 7.3 Fees and charges imposed by the Society for services rendered by it.

- 7.4 The bank accounts shall be opened by the Society in any nationalized bank including Regional Banks.
- 7.5 All funds shall be paid into the Society's accounts.

CHAPTER – VIII

ACCOUNTS

- 8.1 The Society shall cause regular accounts of all its money and properties in respect of its affairs properly maintained in such form as the State Government may prescribe.
- 8.2 The account of the Society shall be audited annually by Director, Local Fund Audit or equivalent authority or by Chartered Accountants duly appointed by the Government. The Director of the Society shall also request the Accountant General, Mizoram to undertake periodical audit of the accounts.
- 8.3 All expenditures on fees and other charges for getting the accounts audited shall be payable by the Society.

CHAPTER –IX

MISCELLANEOUS

- 9.1 An annual Report of the proceedings of the Society and of all works undertaken during a year together with balance sheet and audited accounts shall be prepared by the Director and submit to the Governing Body for onward submission to the State Government.
- 9.2 The Society shall keep a Register of Members giving their Addresses and occupation and every member shall sign the same. If a member of the Society changes his Address, he shall notify his new Address to the Director who
- 9.3 Shall there upon cause his new address to be entered in the register of members. If a member fails to notify his new address, the addresses given Register of members shall be deemed to be his address.

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Appendix – III

**FUND UTILIZATION OF MGNREGS, MIZORAM
(Including Wages, Material and Administration)**

(Rs. in lakhs)

Name of District	2011 – 12		2012 – 13		2013 – 14		2014 -15		2015 - 16	
	Central	State	Central	State	Central	State	Central	State	Central	State
Aizawl	4290.94	357.233	4118.99	464.073	3600.33936	119.096	1244.2216	36.784	4066.45723	172.31422
Lunglei	3500.04	626.188	4459.43	420.424	4674.67208	180.464	1263.50383	54.175	5014.81297	252.69789
Cham-phai	4950.45	430.412	4307.60	458.063	4090.553	178.355	928.39785	14.825	4542.47579	203.35949
Mamit	3558.98	369.417	2598.23	322.43	2886.83528	138.511	702.1126	24.89	2997.46742	143.80429
Kolasib	3577.18	226.267	3037.61	387.894	1957.31308	50.068	628.46486	20.595	2989.43983	133.58988
Serchhip	2596.07	121.019	1718.59	282.542	1979.24112	95.584	536.17285	17.468	2167.63007	103.88644
Siaha	9541.25	249.233	2018.55	165.232	1818.29112	106.323	436.71071	9.391	2156.78043	125.75348
Lawngtlai	3016.42	615.281	2916.244	321.261	3328.20536	133.639	869.83364	46.265	4085.67899	222.49617
MG-NREGS Cell							89.98076	1.089	96.87256	
SEGF							1.73130	-	399.75236	14.08414
Total	35031.33	2995.05	25175.244	2821.92	24335.4504	1002.04	6701.13	225.48	28517.37	1371.986

Source : Secretariat of Rural Development, Govt. of Mizoram, Aizawl: Dt. 15.9.2016