



Postal Registration No. N. E.—771/2006-2008

# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 289

Shillong, Thursday, September 19, 2019

28th Bhadra, 1941 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT

### NOTIFICATION

The 2nd July, 2019

**No.PIA.3/2018/95.**—In exercise of the powers conferred by Section 19 of the Meghalaya Community Participation and Public Services Social Audit Act, 2017 (Meghalaya Act No. 7 of 2017), the Governor of Meghalaya hereby makes the following rules, namely: -

1. **Short title, extent, application and commencement.** - (1) These rules may be called the **Meghalaya Community Participation and Public Services Social Audit Rules, 2019**;  
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.** - (1) In these rules, unless the context otherwise requires, -
  - (a) "Act" means the Meghalaya Community Participation and Public Services Social Audit Act, 2017
  - (b) "District Social Audit Coordinator" means the authority at the District level as provided under Section 9 of the Act;
  - (c) "Governor" means the Governor of Meghalaya;
  - (d) "Society" means the Meghalaya Society for Social Audit and Transparency (MSSAT);
  - (e) "Programme Implementation and Evaluation Department" means the Programme Implementation and Evaluation Department, Government of Meghalaya;
  - (f) "Schedule" means the Schedule appended to the Act;
  - (g) "Selection Committee" means the Search-cum-Selection Committee constituted under rule 4 of these Rules;

- (h) "Social Audit Committee" means the Village or Locality Social Audit Committee as provided under Section 11 of the Act;
  - (g) "Social Audit Public Hearing" means the public hearing provided under clauses (c) and (d) of Section 12 of the Act;
  - (j) "Social Audit Facilitators" means such Non-Governmental Organisations (NGOs), Self Help Groups (SHGs), and the Resource persons as engaged by the MSSAT in the process of Social Audit;
  - (k) "Social Audit Team" means the Social Audit Facilitators (SAF) provided under sub-section (1) of Section 13 of the Act; and
- (1) "State Social Audit Council" means the State Social Audit Council constituted under Section 6 of the Act.
  - (2) All other words and expressions used in these rules, but not defined shall have the meanings respectively assigned to them in the Act.

**3. *Gradual expansion of the scope of Social Audit. -***

- (1) The Departments shall be encouraged to include programmes, schemes and interventions being implemented by them, in addition to the Schemes already notified under Schedule I of the Act.
- (2) Wherever such a need is felt, the Departments may propose to include any other programmes, schemes and interventions under the ambit of the Act to the Programme Implementation and Evaluation Department.
- (3) The Programme Implementation and Evaluation Department (PI & ED) shall set up a mechanism by which citizens may recommend conducting of social audits for Government programmes.

**4. *State Social Audit Council. -***

- (1) For the selection of the Chairperson, State Social Audit Council as stipulated under clause (a) of sub-section(2) of Section 6 and non-official members as stipulated under clause (d) of sub-section(2) of Section 6 of the Act, a Search-cum-Selection Committee comprising of the following members shall be constituted to select the Chairperson and non-Official members of the State Social Audit Council :-
  - (i) Chief Secretary, Government of Meghalaya;
  - (ii) Principal Accountant General (Audit), Government of Meghalaya;
  - (iii) Civil Society Organization representatives (two) as suggested by the office of the Chief Secretary; and
  - (iv) Administrative Member, Lokayukta.
- (2) The selection committee shall search and/or select the Chairperson keeping in view the list of potential candidates prepared by the Programme Implementation and Evaluation Department.

- (3) For the selection of ex-officio members as stipulated under Section 6 (2) (b) and (c) of the Act, the following members of the State Social Audit Council shall be appointed by the State Government, -
- (i) the Principal Secretary/Commissioner & Secretary/Secretary of all such Departments, whose schemes are listed in Schedule I of the Act;
  - (ii) the Deputy Chairmen of Khasi Hills Autonomous District Council, Jaintia Hills Autonomous District Council and Garo Hills Autonomous District Council;
  - (iii) the Deputy Commissioner of one District from each of the three regions, namely, Khasi, Garo and Jaintia, on a rotation basis for every two years.
- (4) Commissioner and Secretary/Secretary to the Government of Meghalaya, Programme Implementation and Evaluation Department shall serve as the Member Secretary of the State Social Audit Council.

**5. *Tenure of Members :***

- (1) The Chairperson and Members shall hold office for a term of 3 (three) years from the date on which he/she enters office and such Chairperson or members shall not be eligible for re-appointment. (Members may however be eligible for appointment as Chairperson for one term).
- (2) The Search-cum-Selection Committee shall decide the eligibility criteria for the positions of Chairperson and the members of the State Social Audit Council and conditions of service.

**6. *Minimum representation:*** It shall be ensured that 33% of the membership in the Council comprises of women.

**7. *Resignation of Members :***

- (1) Any member of the State Social Audit Council may, by notice in writing under his or her hand addressed to the Chairperson of the Council with a copy to the Chief Secretary, resign from his or her office.
- (2) The Search-cum-Selection Committee may also decide on the modalities for removal of members, if and when such a need arises for doing so.

**8. *Periodicity of meetings of the State Social Audit Council, preparation of Annual Report, etc. -***

- (1) The State Social Audit Council shall meet once in six months, or more frequently, as per requirement.
- (2) The Council shall perform the following duties in its mandate :-
  - (i) Make suggestions in the Calendar, as may be deemed necessary, to be followed by the Meghalaya Society for Social Audit and Transparency in ensuring that social audits are conducted in every village at least once in two years.
  - (ii) Review of the compliance by the Meghalaya Society for Social Audit and Transparency to its calendar.

- (iii) Review of the compliance of social audits conducted by the Meghalaya Society for Social Audit and Transparency with Auditing Standards of Social Audit as developed by the Comptroller and Auditor General.
  - (iv) Monitor the uploading of Social Audit Reports in the public domain.
  - (v) Monitor the receipt and disclosure of Action Taken Reports by the Departments on Social Audit Findings,
  - (vi) The Council shall prepare an Annual Report incorporating social audit findings and Departmental action therein, which shall be tabled in the Legislative Assembly,
  - (vii) Develop and maintain a web site as mandated under sub-section (4) of Section 17 of the Act to host Social Audit Reports, Action Taken Reports and all other information incidental to the same.
  - (viii) Conduct meetings as often as may be necessary, to review the action taken by the Departments on social audit reports and grievances.
  - (ix) Recommend departmental and inter-departmental frameworks for time bound grievance redress to ensure that grievances identified through social audits are institutionally redressed on a systematic basis and monitor the compliance of Departments on the same,
  - (x) Approve templates to be used by Line Departments for mandatorily disclosing information as mandated under sub-section (3) of Section 17 of the Act and monitor the compliance of Departments on the same.
- (3) The Annual Report prepared by the State Social Audit Council which shall be laid before the Legislative Assembly shall contain the following details :-
- (i) Number of Social Audits conducted with reference to the number of social audits planned for, in the annual Calendar.
  - (ii) Status of compliance of social audits conducted with the Auditing Standards of Social Audit.
  - (iii) Department or Scheme - wise social audit findings.
  - (iv) Department or Scheme-wise action taken on social audit findings,
  - (v) Department - wise compliance of provision of information to social audit teams, fifteen days prior to the Social Audit.
  - (vi) Department - wise compliance of norms of participation in the Social Audit Public Hearings.
  - (vii) Department or Scheme - wise issues of implementation identified through social audits, but not adequately addressed by the Action Taken Reports.
  - (viii) Status of submission of Action Taken Reports by Deputy Commissioners and Implementing Agencies.

- (ix) Number of applications and grievances registered through social audits,
  - (x) Number of applications and grievances, sanctioned and redressed by the Deputy Commissioners or the Departments,
  - (xi) Number of policy level and inter-departmental issues identified by the Programme Implementation and Evaluation Department based on Social Audit Reports and their status.
  - (xii) Suggestions for policy reform based on social audits,
  - (xiii) Number and nature of trainings conducted.
  - (xiv) Applications under the Right to Information Act, 2005 received by the Meghalaya Society for Social Audit and Transparency.
  - (xv) Complaints received by the Meghalaya Society for Social Audit and Transparency and redress thereof.
- (4) The State Social Audit Council shall adhere to the provisions of the Right to-Information Act, 2005.

**9. *Financial delegation :-***

- (1) The Director, Meghalaya Society for Social Audit and Transparency shall be responsible for drawing up a proposed budget of the Meghalaya Society for Social Audit and Transparency to strive for conducting social audit in all the villages of the State, once in two years.

**10. *Source of Funds of Social Audit Activities :-***

- (1) Programme Implementation and Evaluation Department shall seek funds from Government of Meghalaya, for social audit of the Schemes, enlisted in Schedule I of the Act, based on an assessment of likely costs made by the Society and place such funds with the Society for funding social audit of the scheme(s), under the Schedule.
- (2) The State Government shall transfer funds equivalent to the budget approved as per clause (1) of Rule 10, to the Meghalaya Society for Social Audit and Transparency.

**11. *Role of the Programme Implementation and Evaluation Department. -***

- (1) The Directorate of Programme Implementation & Evaluation will be responsible for the implementation of the provisions of the Act, through the Meghalaya Society for Social Audit and Transparency.
- (2) The Directorate shall :
- (i) be responsible for collating Department - wise Social Audit Reports produced by the Meghalaya Society for Social Audit and Transparency and the Action Taken Reports as produced by the Deputy Commissioners and Implementing Agencies;
  - (ii) identify those areas in the Social Audit Reports for which adequate action is not reflected in the Action Taken Reports produced by the Deputy Commissioners and Implementing Agencies;

- (iii) hold a quarterly meeting with the Meghalaya Society for Social Audit and Transparency, Deputy Commissioners and State Nodal Officers to follow up on the issues identified under clause (ii) above and arrive at a time frame within which the same has to be addressed;
- (iv) identify inter-departmental areas on which joint action has to be taken and areas that require policy changes, that may have been unearthed through social audits. These issues will be put up before State Social Audit Council;
- (v) make recommendations and arrive at time-bound institutionalization on
- (iv) above, through inter - departmental meetings held as and when needed;
- (vi) forward compilation of Social Audit Reports, Action taken Reports and areas in the Social Audit Report for which adequate action is not reflected in the Action Taken Reports, to the State Social Audit Council, once a month. The same shall be hosted in the public domain; and
- (vii) develop templates and formats for the individual Departments to disclose information as mandated under sub-section (3) of Section 17 of the Act.

**12. *Role of the Meghalaya Society for Social Audit and Transparency.* -**

- (1) The Meghalaya Society for Social Audit and Transparency shall be responsible for facilitating social audits of the schemes enlisted in Schedule I of the Act, by roping in reputed NGOs, SHGs to conduct the social audit, as the case may be.
- (2) The Meghalaya Society for Social Audit and Transparency may recruit State Resource Persons, District Resource Persons, Block Resource Persons and Village Resource Persons, as and when required.
- (3) The Meghalaya Society for Social Audit and Transparency shall conduct social audits across the State as per its Calendar and conduct social audits in all villages at least once in two years, through Social Audit Facilitators drawn from NGOs, SHGs and own staff (Village Resource Persons, Block Resource Persons, District Resource Persons etc.).
- (4) The Meghalaya Society for Social Audit and Transparency shall prepare a Draft Annual Calendar by fifteenth February of every year.
- (5) The draft Calendar shall be disclosed in the public domain for seeking suggestions from the public for a period of thirty days.
- (6) The Annual Calendar after incorporating the agreed changes shall be approved by thirtieth March of the Financial Year starting from first April to thirty first March.
- (7) The Meghalaya Society for Social Audit and Transparency shall ensure that Social Audit Reports prepared are uploaded on the web portal within fifteen days of the Public Hearing.
- (8) The Meghalaya Society for Social Audit and Transparency may organize Capacity Building Programmes for the NGOs and SHGs, which are likely to be engaged in the social audit process, in accordance with the spirit of the Act.

- (9) The Meghalaya Society for Social Audit and Transparency shall function under the overall direction and superintendence of the Programme Implementation and Evaluation Department, the Nodal Department for implementing the provisions of the Act and the Rules.

**13. Role of the District Level Implementation Authorities. -**

- (1) As per the Auditing Standards of Social Audit developed by the office of the Comptroller and Auditor General, social audits must be independent of the implementing agency.
- (2) Implementing Agencies whether at the State, District, Block or Village level shall not interfere in the process of the conduct of social audits.
- (3) The functions and duties of the Deputy Commissioner while implementing the provisions of the Act include the following :-
- (i) Provision of Records as enlisted in Annexure I to MSSAT fifteen days prior to the Audit,
  - (ii) Consolidate the Action Taken Reports (ATRs) submitted by the Departments as per Rule 20 (12) and upload the same on web portal within 21 (twenty one) days of uploading of Social Audit Report by MSSAT.
  - (iii) Facilitate 'Entry Meeting' between Social Audit Facilitators and Head of the Village (Headman/equivalent), Village Executive Committee and front line functionaries at the beginning of the audit.
  - (iv) Provide facilities to Social Audit Facilitators in the village where the social audit is taking place, either at the Village Community Centre, School or Anganwadi Centre etc.
  - (v) Ensure participation of implementing agencies at the panel constituted for the Social Audit Public Hearings.
  - (vi) Ensure that every Department has set up a desk or counter at the Public Hearing. The counter is required to be coordinated by the District level/Sub-divisional/Block Level Implementation Officers of the respective Departments, as the case may be.
  - (vii) The counter under clause (vi) above shall be responsible for the following :-
    - (a) processing of applications, grievances, or petitions received;
    - (b) study each application, grievance or petition as per the Departmental norms and make its recommendation. If necessary, it will seek clarification from the applicant and obtain required information and approvals from other Departments if necessary; and
    - (c) place all the registers and files pertaining to the schemes implemented by the Department on the desk so that it can be viewed by citizens.
  - (viii) Ensure that the following facilities are provided on the day of the Social Audit Public Hearing,-
    - (a) tents,
    - (b) drinking water,
    - (c) seating arrangements,
    - (d) Sound System,
    - (e) Videography,
    - (f) food or refreshments and
    - (g) public conveniences.

- (4) The Meghalaya Society for Social Audit and Transparency shall bear the expenditure for all social audit activities.

**14. Role of Line Departments. -**

- (1) Each Department shall create an Internal Social Audit Cell, which shall be headed by the Nodal Officer as mandated under sub-section (1) of Section 10 of the Act.
- (2) The Cell created under sub-rule (1) above shall be responsible for the following :-
- (i) Ensuring that the officers concerned at the District, Block or Village level, submit information that needs to be provided to the Meghalaya Society for Social Audit and Transparency, fifteen days prior to the social audit.
  - (ii) Collating information that needs to be mandatorily disclosed in the public domain as mandated under sub-section (3) of Section 17 of the Act.
  - (iii) Monitor the participation of District and Block Nodal Officers in the Social Audit Public Hearings.
  - (iv) Issue detailed guidelines on the nature of action to be taken by the officers concerned for redressing grievances and applications received through the social audit such that action can be taken and reported in Action Taken Reports within fifteen days of uploading the Social Audit Report by MSSAT.
  - (v) Every Department is mandated to prepare and disclose the following information for each scheme implemented by it :-
    - (a) List of entitlements,
    - (b) Eligibility criteria for qualifying as a beneficiary to avail the benefits under the scheme,
    - (c) Process of application and documents to be submitted,
    - (d) Departmental process of sanctioning applications along with timelines,
    - (e) Departmental process of release of funds along with timelines,
    - (f) Composition of Village Level Committees and their roles,
    - (g) Grievance/Redress procedures along with timelines, and
    - (h) Duties of officers at the Village, Block and District level in the implementation of the scheme.

**15. Village Level Social Audit Committees :**

- (1) The Social Audit Committee identified by the General Body of the Village or Locality Employment Council as stipulated under sub-section (1) of Section 11 of the Act shall include representative from the Youth and Women Groups of the villages.
- (2) The Social Audit Committee identified under sub-section (1) of Section 11 of the Act shall not include any individual who is in charge of implementing schemes in the village.

**16. Role of the Civil Society Organisations :**

- (1) The Programme Implementation and Evaluation Department and the Meghalaya Society for Social Audit and Transparency may elicit the participation of Civil Society Organizations for the following activities :-
  - (i) Conduct of Social Audit,
  - (ii) Development of training content,
  - (iii) Imparting training and capacity building of Village Social Audit Committees, Social Audit Facilitators etc.
  - (iv) Extending support to Social Audit Facilitators in the village during a social audit,
  - (v) Participating in the Social Audit Public Hearing and be a member of its Panel,
  - (vi) Participate in forums of dialogue and consultation institutionalized by the Government to follow up on policy recommendations that emerge from social audits and make suggestions for further improvement.

**17. Social Audit Protocol. -**

- (1) The Social Audit Team shall spend three to seven days in the village, depending on the size of the village and the number of schemes implemented, etc.
- (2) The following shall be the activities that the Social Audit Team will complete on the first day of the social audit :-
  - (i) Meet the members of the Social Audit Committee as identified by the Village Employment Council, or such other village body as mandated under the Act.
  - (ii) Conduct a meeting with the Head of the Village (Headman/equivalent) and explain the purpose of the social audit. During the interaction between the Social Audit Team and the Head of the Village (Headman/equivalent), the venue and time for the Public Hearing shall be decided and shall be communicated to the District Administration.
  - (iii) Conduct a basic training and orientation programme for the members of the Social Audit Committee.
  - (iv) Meet field-level functionaries of various schemes and access primary documents according to the format and identify gaps.
  - (v) Allocation of schemes and localities amongst the Social Audit Team.
- (3) The following shall be the activities that the Social Audit Team will complete over the next three-four days :-
  - (i) Interaction with members of Village Level Committees of all the schemes.
  - (ii) Verification of records with members of Village Level Committees.
  - (iii) Conduct interaction with beneficiaries through door to door visits and/or locality meetings. It will be mandatory for the Social Audit Teams to meet every beneficiary. In their interaction with beneficiaries or citizens, members of the Social Audit Team shall :-
    - (a) Give information about their entitlements.
    - (b) Verify records,

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- (c) Document discrepancies between records and beneficiary testimonies with evidence,
  - (d) Register grievances that the beneficiaries want to file.
  - (e) Facilitate filling of the application forms to be submitted to Line Departments on the day of the Public Hearing.
  - (f) Application Forms should be filled and completed with required documentation for all those who express an interest in obtaining benefits under schemes.
  - (g) Sanctions, approvals or waiting lists shall be provided by concerned Line Departments in the Public Hearing as per norms of priority decided in the Public Hearing.
  - (h) For community benefits needed by the village, the social audit teams shall explain the nature of schemes available, and help create proposals where the village seeks to access such a scheme.
- (iv) Social Audit Team shall help prepare a list of all eligible persons who are not the current beneficiaries.
  - (v) Conduct visits to physical works undertaken in the village and all points of service delivery. In its visit to the site of work or point of service delivery, the Social Audit Team shall.
    - (a) observe quality of the work found on site and discuss utility of work or asset by interacting with users;
    - (b) verify work site with records entered into the Measurement Book;
    - (c) verify expenditure booked for in bills or vouchers with actual utilization; and
    - (d) for services, the team shall individually and collectively use the prescribed formats to take feedback on prescribed parameters on service delivery.
  - (vi) Social Audit Team shall conduct at least one evening meeting in the village to spread awareness to the community about social audit and their entitlements and each day shall conclude with an internal de-briefing of the Social Audit Team to exchange preliminary findings.
  - (vii) Social Audit Team must take measures to share information in the public domain through the course of the social audit verification and give wide publicity about the date and place of public hearing.
  - (viii) The following shall be the activities that will be completed by the Social Audit Team on the day before the Social Audit Public Hearing : -
    - (a) Consolidation of social audit findings and prepare an agenda of key issues and findings raised during the verification process for discussion in the Public Hearing.
    - (b) The agenda must consist of the following components : -
      - Key findings for each scheme,
      - List of grievances registered for each scheme,
      - List of applications filed for availing each scheme, and
      - Suggested recommendations for strengthening, implementation of the schemes in the village.

- (c) Follow up with the District Administration about the arrangements to be in place for the Public Hearing that shall take place the following day.
- (ix) All members of the Social Audit Team shall
  - (a) mandatorily stay in the village for the entire duration of the social audit and the District Administration is required to make arrangements at the village community hall or public school;
  - (b) not take hospitality (food, accommodation, etc.) from anyone involved in the implementation of schemes.
  - (c) maintain all accounts of expenditure for the social audit and shall be ready to share this in a transparent manner,
  - (d) take care to respect local cultural norms and customs and not speak rudely with anyone,
  - (e) not respond to provocation but report any untoward incident to the group leader,
  - (f) not consume alcohol or other addictive substances during the course of the audit,
  - (g) not to discriminate on the basis of gender,
  - (h) pay for their food and accommodation on their own;

**18. Community Participation. -**

- (1) No member of the implementing agency shall be a part of the village-level committees constituted under any scheme.
- (2) The same individual cannot be a member of more than one village level committee, as far as possible.
- (3) Planning, selection of beneficiaries, prioritization of works as done by the committees, shall be read out, endorsed and finalized in the social audit public hearing.

**19. Social Audit Web Portal -**

- (1) The Council shall develop and maintain a Social Audit Web Portal that shall contain the following at the minimum, in addition to the information put forward from time to time :-
  - (i) Social Audit Calendar,
  - (ii) Social Audit Reports,
  - (iii) Action Taken Reports,
  - (iv) List of Actions or Recommendations pending, and
  - (v) Minutes of meetings.

**20. Public Hearing Protocol. -**

- (1) The social audit exercise shall conclude with a Public Hearing.
- (2) The Social Audit Public Hearing will be a general body meeting, open to all residents (men and women) and members of the Dorbar.
- (3) Members of the Social Audit Team shall set up a single help or Facilitation Desk which shall register all applications, grievances or petitions and provide two copies of dated acknowledgement receipts for every application and hand it over to the applicant and direct his or her application to the appropriate department Desk. At the Department Desk, the applicant shall retain one copy of the receipt and hand over the second copy of the receipt along with the application form to the Department. The Facilitation Desk set up by Social Audit Team will retain a third copy of each individual receipt for the record.
- (4) Every Department shall be required to set up a desk or counter at the Public Hearing, as stipulated under Rule 13 (3) (vii).
- (5) The Programme Implementation and Evaluation Department or Meghalaya Society for Social Audit and Transparency shall print, display and disclose information about the day of the hearing, through an appropriate method.
- (6) The Social Audit Team will begin reading out the findings of social audit for individual Departments. This will include case studies, individual testimonies etc. Participants will be given a chance to intervene and comment. The Public Hearing will be presided by a panel consisting of the following:
  - i. Head of the Village Level Social Audit Committee (He should not be head of Panchayat or involved with any implementing agency),
  - ii. Deputy Commissioner/nominee (Gazetted officer not below the rank of EAC, who is well versed with the departmental schemes),
  - iii. Block Level Implementation Officers of the various schemes being audited.
  - iv. NGO/CSO Representative who is not from the Block,
  - v. Representative of MSSAT.
  - vi. Representative of the Autonomous District Council.
- (7) Summary of the information pertaining to the scheme and its expenditure shall be read out. This will include summary of the applications filed on the day of the Public Hearing and the response of the Department on the same. Applicants and Complainants shall be given a chance to comment on the response of the Department in front of the panel.

- (8) The Panel shall have to take a decision or make recommendation on each finding, which shall be announced and recorded in the minutes.
- (9) The minutes of the meeting will be taken by a representative of the Meghalaya Society for Social Audit and Transparency.
- (10) For all applications seeking individual or collective benefits, if the applicant qualifies, the applicant should either be awarded sanction on the day of the Public Hearing itself. In the case that sufficient resources are not available to accord sanction to all those who have applied, a priority-based waiting list may be created, which shall be read out in the Public Hearing.
- (11) On Social Audit Findings, the Panel shall give its recommendations which shall also be read out.
- (12) Individual Departments shall submit an Action Taken Report on findings of the social audit to the Deputy Commissioner within fifteen days, effective from the date of uploading of Social Audit Report on to the web portal by the MSSAT.
- (13) The Deputy Commissioners shall ensure that Action Taken Reports are uploaded on the Social Audit Web Portal within twenty one days from the date of uploading of Social Audit Report on to the web portal by the MSSAT.

**P. SAMPATH KUMAR,**

Commissioner & Secretary to the Govt. of Meghalaya,  
Programme Implementation & Evaluation Department.