



**NATIONAL SOCIAL ASSISTANCE PROGRAMME
(NSAP)**

**Social Audit
Guidelines**

**Ministry of Rural Development
New Delhi**



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Chapter 1

National Social Assistance Programme (NSAP)

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

History

Article 41 of the Constitution of India states *“The State shall, within the limits of its economic capacity and development, make effective provision for securing the right to work, to education and to public assistance in cases of unemployment, old age, sickness and disablement, and in other cases of undeserved want.”*

The Article enjoin upon the State to undertake within its means a number of welfare measures, targeting the destitute in particular. It directs the State, within the scope of its economic development, to provide assistance to its indigent citizens with special needs such as the elderly, differently-abled and widow.

With this Article as the guiding force, the National Social Assistance Programme (NSAP) was launched as a Centrally Sponsored Scheme with the objective of providing a basic level of financial support.

Components of NSAP

The NSAP at present includes five sub-schemes as its components:-

- a) Indira Gandhi National Old Age Pension Scheme (IGNOAPS)

- b) Indira Gandhi National Widow Pension Scheme (IGNWPS)
- c) Indira Gandhi National Disability Pension Scheme (IGNDPS)
- d) National Family Benefit Scheme (NFBS)
- e) Annapurna Scheme

Eligibility Criteria and Scale of Assistance

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

- **Indira Gandhi National Old Age Pension Scheme (IGNOAPS):** The eligible age for IGNOAPS is 60 years. The pension is Rs.200 p.m. for persons between 60 years and 80 years. For persons who are 80 years and above the pension is Rs.500/- per month.
- **Indira Gandhi National Widow Pension Scheme (IGNWPS):** The eligible age is 40 years and the pension is Rs.300 per month. After attaining the age of 80 years, the beneficiary will get Rs.500/- per month.
- **Indira Gandhi National Disability Pension Scheme (IGNDPS):** The eligible age for the pensioner is 18 years and the amount is Rs.300 per month. After attaining the age of 80 years, the beneficiary will get Rs.500/- per month.
- **National Family Benefit Scheme (NFBS):** Rs. 20000/- will be given as one time assistance to the bereaved household in the event of death of the breadwinner. A woman in the family, who is a home maker, is also considered as a “bread-winner” for this purpose. The family benefit will be paid to such surviving member of the household of the deceased poor, who after local enquiry, is found to be the head of the household. For the purpose of the scheme, the term “household would include spouse, minor children, unmarried daughters and dependent parents. In case of death of an unmarried adult, the term household would include minor brothers/sisters and dependent parents. The death of such a bread-winner should have occurred whilst he/she is more than 18 years of age and less than 60 years of age.
- **Annapurna Scheme:** 10 kg of food grain (wheat or rice) per month per beneficiary. The scheme aims at providing food security to meet the requirement of those eligible old aged persons who have remained uncovered under the IGNOAPS.

Norms for Central Assistance

Central assistance to States / UT under NSAP is determined on the basis of BPL population of the State. The numerical ceiling for each State / UT has been fixed taking into account the population figures as per the census of 2001 and the poverty ratio determined by the Planning Commission. The estimated number of beneficiaries each year is determined on the basis of the reports of the previous year submitted by the State government.

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

Chapter 2

Social Audit

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

Social Audit in NSAP

With an aim to promote transparency, accountability and people's participation in the National Social Assistance Programme, the conduct of Social Audits was highlighted in its guidelines (NSAP Guidelines, 2014). In order to formalize the process and ensure its smooth implementation, these guidelines are now being issued.

Objectives of NSAP Social Audit

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

Administrative Structure

1. **Social Audit Facilitation Unit:** States have established an independent Social Audit Unit as per the MGNREGS Audit of Scheme Rules 2011 to facilitate Social Audit of MGNREGS. The same unit shall be adopted for social audit of NSAP as well.
2. **Governing Body:** Each SAU has a governing body to oversee the functioning of the social audit unit. The same body shall be responsible for overseeing the performance of NSAP Social Audits as well.
3. **Staffing:** For providing cost effective solution for the staffing issues, existing MGNREGS SAU has been adopted. However, in case of dearth of human resources, additional people may be hired within the limits of the funds provided. Where trained SHG women are available, they may be selected as resource persons to facilitate the NSAP Social Audit.
4. **Payments to Social Audit Unit Resource Persons:** State Social Audit Units will be authorized to make payments directly into the bank accounts of its Resource Persons deployed for carrying out social audit in respect of NSAP.
5. **Training and Capacity Building:** NIRD&PR shall organize training programs for SAU resource persons facilitating social audit of NSAP.

Funds for Social Audit

6. As per the NSAP guidelines, funds for the conduct of Social Audits are to be released from the provision of 3% administrative expenses. However, keeping in view that there is lack of uniformity in meeting the fund requirements of Social Audits, it is being made compulsory across the country for earmarking at least 0.5% of the total State allocation (1/6th of the administrative allocation) exclusively for NSAP Social Audits. In case the requirement for funds is envisaged to be greater than this provision, the States shall allocate more funds from the administrative budget.

The releases to the SAUs will be as follows.

- a) The annual allocation will be released in two installments.
- b) First installment shall be equal to 50% of the annual allocation
- c) The SAUs are required to submit Utilisation Certificate for a minimum of 60% of the fund released during the previous installment in order to claim subsequent installments
- d) Release in subsequent installments shall be made after production of audited annual statement of accounts.

To ensure such transfers, Utilization Certificates submitted by the States to MoRD shall have entries about such transfers being effectuated.

7. **Social Audit of the State Contribution and State Schemes:** It is suggested that the state governments provide additional financial support to the Social Audit Units to enable social audit of the state contribution to existing NSAP beneficiaries and social audit of other state social assistance schemes along with the social audit of NSAP.

Social Audit Schedule

8. **Calendar:** The Social Audit Unit is to integrate the schedule for NSAP Social Audits within the frame of Annual Calendar prepared for MGNREGA at the beginning of the year. The Social Audit Calendar once formed is to be complied and communicated to all District Magistrates/Collectors in advance. The Calendar must be pro-actively disclosed in the public domain. It is suggested that the calendar be duly approved by the Governing Body prior to its implementation.
9. **Periodicity of Social Audit:** Social Audit is to be conducted by the Gram Sabha / Ward Committee. Social Audit under NSAP may be held at least once in every six months as per the provisions of the guidelines. In case there is a need for adjustment in coverage due to shortage of resources, the Director, SAU shall undertake risk assessment for judicious selection of Gram Panchayats ensuring full coverage of all Gram Panchayats at least once in a year.
10. **Special Audits/Pilots:** On receipt of specific complaints or information and/or to validate the social audit findings, MoRD may commission social audit in specific areas by independent agencies.

Social Audit Process

11. **Provision of Records:** The Gram Panchayat/ Ward/ Municipality/ Block/ District Officer shall ensure that all relevant information such as names, addresses, mode of disbursement of pension, amount of pension disbursed etcetera about the beneficiaries residing under the jurisdiction of that Gram Panchayat / Ward are made available to the Social Audit Unit at least 15 days in advance.
12. **Verification:** The resource persons deployed by the Social Audit Unit to facilitate the Gram Sabha/ Ward Sabha in conducting social audits are required to conduct a 100% verification of entries made against all beneficiaries of NSAP schemes of the Gram Panchayat.

13. **Group Discussions:** The resource persons shall also conduct village / community / mohalla meetings to pro-actively disclose scheme information, discuss implementation of the schemes and collect grievances and complaints from the people. Identification of ineligible beneficiaries and identification of vulnerable people most in need of assistance will also be done.
14. **Registration of grievances and complaints:** For every grievance/complaint, the Social Audit team shall record it in writing and give a dated receipt to the person. The written complaint/ grievance should be given to the implementing agency.
15. **Gram Sabha/Ward Sabha:** A Gram Sabha/Ward Sabha must be convened to discuss the findings of the social audit team and also to review the compliance on transparency and accountability, fulfillment of the rights and entitlements of beneficiaries and proper utilization of funds. The Social Audit team will read out its findings publicly in the Gram Sabha/ Ward meeting. The staff implementing the programme at Gram Panchayat / Block / Ward / Municipality level shall also be present during the Social Audit. Participants shall be given an opportunity to seek and obtain information from the Gram Panchayat / Ward and the officials concerned and verify records. The Action Taken Report relating to the previous Social Audit shall be read out at the beginning of each Social Audit meeting. The Minutes of the Social Audit shall be recorded by an educated person not associated with the implementation of the scheme, signed by all the participants and sent to the District Magistrate / Collector.
16. **Social Audit Reports:** Social Audit Reports must be prepared in the local language and shall be made available for public viewing in the Gram Panchayat. Social Audit Reports must be hosted in public domain by the Social Audit Unit preferably within 48 hours and in any case not later than a week of the Social Audit being completed. These Reports once approved by the Gram Sabha/Ward Sabha are required to be submitted to the District Administration and the Social Audit Unit of the State within 7 days. The Social Audit findings should be entered in the Social Audit MIS to keep track of the findings and action taken on them.

Follow up Action

17. **Action Taken Reports:** The State Government shall be responsible for taking follow up action on the findings of the social audits in a time bound manner. Within a month of the Gram Sabha/Ward Sabha, the District Administration shall submit the Action Taken Report (ATR) to the state authorities along with a copy to the Social Audit Unit. The District administration should also enter the action taken details in the Social Audit MIS.

18. **Sharing Action Taken Report:** During the subsequent audit, the Social Audit resource persons shall verify whether action as specified in the ATR of the previous social audit has indeed been taken. At the start of the Social Audit Gram Sabha/Ward Sabha, the ATR of the previous report and findings from field verification shall first be presented before the findings of the current social audit.
19. **Periodic Review:** Nodal Officers in-charge of implementing NSAP at all levels shall conduct a quarterly review of the Social Audit findings and status of progress on action taken by the implementing agencies on redressing the same.
20. **Reporting to Governing Body:** State Social Audits Units are also required to share the Social Audit findings and ATRs during the Governing Body Meeting of the SAU.
21. **Reporting to MoRD:** In addition to mentioning the funds transferred to the SAU in the Utilization certificate to be given to MoRD, a consolidated statement of the Social Audit findings and Action Taken Reports shall be submitted by the State Government to the Ministry on a quarterly basis.
22. **Review by National Social Advisory Committee:** The National Social Assistance Advisory Committee shall periodically discuss the social audit reports and action taken reports from the states and issue appropriate directions.

Chapter 3

Standard Operating Procedure for conducting Social Audit in NSAP

Scope of NSAP Social Audit

The scope of the social audit will primarily cover the following:

- 1) Processes: Whether processes as specified in guidelines have been followed
- 2) Awareness: Whether people are aware of their rights and grievance redressal mechanisms
- 3) Participation: Whether people participate in public meetings and whether their opinion was considered in selection of beneficiaries
- 4) Selection of beneficiaries: whether selection was based on BPL criterion; or any other consideration; whether there is an ordered waiting list and are being covered through any State Scheme
- 5) Payments: whether it's on time, whether there are any difficulties in receiving the assistance?
- 6) Inclusion Errors: Identification of eligible beneficiaries through the BPL criteria; identification of multiple/ duplicate beneficiaries
- 7) Exclusion Errors: Have eligible people been excluded?
- 8) Transparency: Whether people are aware of how beneficiaries are selected, whether they are aware of the current beneficiaries, whether payment happens in a transparent manner, whether people's pension books are maintained?
- 9) Accountability
 - a. Whether there have been any instances of corruption; did people pay any commission or bribe to receive the assistance?
 - b. Measures taken to avoid malpractices and corruption

- c. Grievances / Complaints / Applications filed and action taken on them
 - d. Functioning of Grievance redressal mechanism
- 10) Grievances: Collection of grievances, complaints and new applications
 - 11) Pro-active disclosure: Share information pertaining to entitlements, application process, norms of service, grievance redressal mechanism, status of fund receipts and expenses, beneficiary lists through wall paintings and other such mechanisms

Social Audit Resource Persons

Social Audit will be facilitated by a social audit team comprising of resource persons from the Social Audit Unit and Village Resource Persons identified from among beneficiaries or their family members. These resource persons facilitating the audit should preferably be from Self Help Group (SHG) women and may not be representatives of either the local panchayat or ward that is being audited. It must be ensured that the social audit team has representations from women, SCs, STs and Minorities.

Training for Social Audit Resource Persons

The Village Level Resource Persons (VRPs) should be provided training so that they can function effectively. The training programme should include

- a) Eligibility criteria of NSAP and State schemes
- b) Beneficiary selection process
- c) List of Documents/Registers/Ledgers maintained at panchayat, block and district level
- d) Social Assistance disbursement process
- e) Grievance redress mechanism
- f) Social Audit Process
- g) Social Audit Verification formats
- h) Mobilization Skills
- i) Group Discussion skills

Records to be given for Social Audit

The following records should be made available to the social audit teams at least 15 days prior to the social audit:

- a) List of sanctioned pensioners (Name, Father/Husband Name, Age, Address, Mobile Number, Pension Type, Sanction Date, Sanction Id)

- b) Sanction orders to beneficiaries
- c) List of payments made to beneficiaries as per payment agency over the last 12 months (Date, Amount Paid)
- d) Beneficiary passbook/money order/pay slip (will be accessed by the auditor during the household verification, from the beneficiary himself/herself)
- e) List of applications (pending sanction) [this list may be called 'waiting list']
- f) Any other documents considered relevant as per state guidelines

Social Audit Process

The following steps should be taken during the Social Audit in the gram panchayat or the urban local body

- 1) Selection of Village Resource Persons
- 2) Imparting training to all the resource persons in the social audit team
- 3) Meeting with officials in charge of implementing NSAP to get relevant documents and status of implementation of NSAP in the area; meeting with the elected representatives, community based organisations, implementation staff, banking and postal staff
- 4) Verification of documents; conduct door-to-door verification of all beneficiaries (one hundred percent), focused group discussions with community; collection of grievances and applications
- 5) Collation and consolidation of information into simple and understandable formats for public understanding
- 6) Facilitate for a Social Audit Public Hearing where resource persons will present their findings; response of public and officials may be recorded for follow-up action
- 7) Regular follow up with implementing officials on action taken on the social audit findings

The entire process shall be carried out in synchronisation with MGNREGA calendar which follows following processes:

S.No.	Activity
1	Training for resource persons
2	Meeting with implementation officials, elected representatives, CBOs banking and postal staff
3	Verifying documents, field visits, FGDs with potential beneficiaries
4	Collating and consolidating information; preparation of report
5	Social Audit Public Hearing

Verification & Discussion

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

- 1) Verification Status (choose one of the below options)
 - a. Met Beneficiary
 - b. Met Beneficiary's relative
 - c. Door Locked.
 - d. Temporary migration
 - e. Permanent migration
 - f. Beneficiary migrated into the area and pension stopped due to this migration
 - g. Untraceable
 - h. Did not have time to visit
 - i. Beneficiary is not alive
- 2) Whether eligible (Yes or No). If ineligible, specify reason_____
- 3) Whether beneficiary received the amount paid in the last year (Yes, No, Unclear)
- 4) Whether there is any overdue amount (choose one of the below options)
 - a. The last payment has not been received yet
 - b. Last two payments have not been received yet
 - c. Last three payments have not been received yet
 - d. More than three payments have not been received yet
 - e. Last few pension payments received but arrears relating to earlier period are pending
- 5) Whether the beneficiary has any other grievance or suggestion_____

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

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

Process Checklist

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

S No	Category	Question	Answer
	Awareness	Level of awareness on the provisions of the social assistance program among villagers	Good / Satisfactory / Poor
1		Level of awareness on the provisions of the social assistance program among SHGs, Asha Workers, Anganwadi workers and Panchayati Raj Representatives	Good / Satisfactory / Poor
2	Beneficiary Selection	Are SHGs involved in the identification of beneficiaries?	Yes / No
3		Does the gram panchayat play an active role in the identification of beneficiaries?	Yes / No
	Grievance Redressal	Are applicants given a receipt on submission of an application?	Yes / No
		Are applicants given a written reply to their application?	Yes / No
4	Transparency	Is the list of beneficiaries available in a public website?	Yes / No
		Is the list of beneficiaries available in a public place within the gram panchayat	Yes / No
5		Do applicants have a bank / PO passbook?	Yes / No
6		Is the passbook maintained?	Yes, maintained regularly / Maintained irregularly / Not maintained
	Payment	Is the payment happen in a public place for most of the beneficiaries?	Yes / No
7		Are the beneficiaries informed through SMS about payment made to their account	Yes / No
8		Do the beneficiaries prefer to get monthly payment and are they getting the same on monthly basis?	Yes, once a month / No, once in 3 months / No, very irregular
		Does the Banking Correspondent / Community Service Provider provide a receipt on withdrawal of money to the beneficiary	Yes / No / Not applicable

S No	Category	Question	Answer
		Do the beneficiaries have to give a commission / service fee to receive money every month?	Yes / No, If yes, how much is it?
		Number of people who were paid through manual override option in the last payment	____/ Unknown / Not applicable

Summary of Social Audit Reports

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

Inclusion and Exclusion Errors

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

ATR* Action Taken Report

Grievances and Misappropriation

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

*FM – Financial Misappropriation

Format for Social Audit Findings and Action Taken on them

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

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

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

S.No.	Type	Sub Type
1.	Ineligible beneficiary	Person is not alive
2.		Person is not traceable
3.		Person is not a widow
4.		Person is not disabled
5.		Person is receiving a pension already
6.		Person is receiving more than one pension
7.		Person should be excluded as per age criterion
8.		Person does not belong to BPL
9.		Person should be excluded as per income criterion
10.	Corruption	Bribe was paid to get sanction order
11.		Bribe is being paid to get pension amount
12.		Money has been withdrawn from account by someone else
13.		Amount paid to the beneficiary is less than the amount that has been withdrawn from beneficiary's account
14.	New Application	New application for IGNOAPS
15.		New application for IGNWAPS
16.		New application for IGNDAPS
17.		New application for NBFS
18.		New application for Annapurna scheme
19.		New application for change in area for receipt of the pension due to migration
20.	Grievance	No action has been taken on previously submitted application
21.		Previously submitted application was inappropriately rejected
22.		Payment does not happen every month
23.		The last payment has not been received yet
24.		Last two payments have not been received yet
25.		Last three payments have not been received yet

S.No.	Type	Sub Type
26.	Grievance	More than three payments have not been received yet
27.		Person was receiving payment earlier but has been erroneously removed from beneficiary list
28.		Person is not aware of when and how much pension has been paid to him / her

Social Audit teams will enter one row per irregularity, grievance or application so that the implementing agency can respond individually to each of these.

Simple Example: Suppose there were 100 beneficiaries in the villages, there are 2 common issues affecting everyone (the first two), 2 irregularities and 3 new applications. Only the following will be entered by user								
S. No.	Issue Type	Issue Subtype	Pension Type	Name	Other details including father/husband name, age, sex, community, address etc.	Verification Status	Amount	Comments
1	Grievance	Last three payments have not been received yet	IGNOAPS	Applies to all persons				Pension payment in village is irregular. People have not been paid in Mar, April and May 2018
2	Corruption	Bribe is being paid to get pension amount	IGNOAPS	Applies to all persons			2000	The BC collects 20 Rs every month from all beneficiaries; Value mentioned in the Amount column is the amount collected every month
3	Ineligible beneficiary	As per BPL criteria or any other criteria specified by Government from time to time	IGNWPS	Person Name A	These values will be auto populated from the data in the MIS	Met Beneficiary	6000	The family has been automatically excluded as per SECC list; the family is well off and Person Name A does not require pension
4	Ineligible beneficiary	Person is not traceable	IGNDPS	Person Name B	These values will be auto populated from the data in the MIS	Person is not traceable	18000	People in village have not heard of this person but he was selected as beneficiary and 12000 Rs has been paid in the last 12 months. It's likely that the amount to be paid back has to be calculated from the sanction date.
5	New application	As per BPL criteria or any other criteria specified by Government from time to time	IGNOAPS	Person Name C	SA Resource Person should enter the person's details here			
6	New application	New application for IGNDPS		Person Name D	SA Resource Person should enter the person's details here			
7	New application	New application for IGNWPS		Person Name E	SA Resource Person should enter the person's details here			

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



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