

MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY
(MSSAT) Meghalaya, Shillong

**MINUTE OF THE 3RD GOVERNING BODY MEETING OF MEGHALAYA SOCIETY FOR
SOCIAL AUDIT & TRANSPARENCY (MSSAT), HELD ON THE 28TH APRIL, 2017.**

Members present:-

- | | |
|---|-------------|
| 1. Shri. K. S. Kropha, IAS, Chief Secretary | - Chairman |
| 2. Shri. Sanjay Goyal, IAS, Secretary Finance Department | - Member |
| 3. Dr. B.D.R. Tiwari, IAS, Secretary, Planning Department | - Member |
| 4. Ms. Smita Gopal, Sr.DAG o/o Accountant General (audit) | - Member |
| 5. Mrs. I.R. Sangma IAS, Secretary & Director C&RD Deptt. | - Member |
| 6. Mr. T. R. Malai, Administrator, Bosco Integrated Dev. Society (BIDS) | - Member |
| 7. Mr. B.S. Rumnong Dy. Director, SIRD | - Member |
| 8. Mr. L. Dhar, Faculty, ETC Nongsder | - Member |
| 9. Mr. B. Dhar IAS (Retd) Director, MSSAT | - Convener. |

The meeting of the Governing Body was presided over by Shri. K.S. Kropha, IAS, Chief Secretary and Chairman of the Society who welcomed all the members present. The following were discussed in the meeting:

1. **Confirmation of the proceeding of the last Governing Body meeting held on the 22nd March 2016** : - The Governing Body confirmed the Proceeding of the last Governing Body meeting held on the 22nd March 2016 circulated to all the members vide Memo No. MSSAT/MEGH.8/2015-16/25-A dated 20th April, 2016 as there was no suggestion received from any member for modification/ rectification etc.of the same.
2. **Report of the Charter Accountant for the financial year 2015-16**: - The Audit report on the account of the Society submitted by M/S Kiron Joshi & Associates, Chartered Accountants, Shillong was placed before the Governing Body. The Governing Body approved and accepted the action taken by the Society with reference to the observations of M/S Kiron Joshi & Associates, Chartered Accountants as below: -
 - (1) Salaries of all employees of the Society have been paid by way of bank transfer since April, 2016.
 - (2) Certificates regarding payment of VAT have been obtained from the firms concerned and kept in the file of the Society.
 - (3) Fixed Assets Register has been maintained properly
 - (4) House rent certificate was received from the Deputy Commissioner on the 22/03/2017 and amount will be paid from the annual budget of the Society during 2017-18.
 - (5) Registration of the Society u/s 12AA of the Income Tax Act is being taken up with the Commissioner of Income Tax (Exemption), Kolkatta.

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3. **Expenditure incurred during 2016-17:** - The Governing Body approved the expenditure incurred by the Society during 2016-17 amounting to Rs. 1,07,24,742/- (Rupees one crore seven lakh twenty-four thousand seven hundred forty-two) only as below: -

Sl. No	Particulars / Sub head	Expenditure (in Rs)	Remarks
1	Salaries w.e.f April, 2016 to March, 2017	61,00,523	
2	TA & DA	1,84,691	
3	BSNL Telephone & Broadband	44,001	
4	Electricity	18,325	
5	1 st installment paid to NGOs for conduct of social audit, 2016-17	21,49,200	
6	Purchase of vehicle and servicing	7,92,534	
7	POL	39,900	
8	Director Printing & Stationary for printing of FAQ on MGNREGA and forms for conduct of social audit etc.	3,71,256	
9	Stationery	1,39,103	
10	Advertisement bills	1,16,923	
11	Salary of Asstt. Programmer w.e.f March, 2016 to May, 2016	54,000	
12	Training of facilitators	4,04,401	
13	Meeting expenditure	17,431	
14	Expenditure on workshop for social audit act	55,437	
15	Postage, courier & stamps	13,665	
16	Purchase of tuner, drum & consumable items for Xerox machine	1,14,202	
17	Purchase of computer, LCD and Quick Heal Anti Virus	1,16,923	
18	Payment to Kiron Joshi & Associates (Audit fee for 2015-16)	28,750	
	TOTAL	1,07,24,742	

4. **Committed expenditure during 2016-17:** - The Governing Body approved the release of 0.5% of the total expenditure incurred for implementation of MGNREGA during 2015-16 as per the Guidelines of the Ministry to the Society in full for incurring the expenditure of the Society during 2016-17. The Chairman requested the Community & Rural Development Department to release the balance amount of Rs. 69, 43,321/- (Rupees sixty nine lakh forty three thousand three hundred twenty one) only immediately so that the committed expenditure amounting to Rs. 25, 87,200/- for payment to NGOs for conduct of social audit during 2016-17 could be paid and the balance amount may be utilized during 2017-18.

The Chairman also requested the Community and Rural Development Department to ensure that the amount due to be transferred to the Society during 2017-18, as per the Guidelines of the Ministry is drawn by the Director C&RD and deposited directly to the account of the Society without any delay so that the Society function as per the Guidelines.

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5. **Review of Social Audit conducted on MGNREGA schemes during 2016-17 :-**

The Governing Body was informed that conduct of social audit to 3,134 VECs out of 6,150 VECs in the State during 2016-17 have been completed and up loaded into the MIS of the Ministry. The observations and findings of the social audit are being prepared and will be placed before the Governing Body in the next meeting for approval.

6. **Review of Social Audit conducted on IAY Schemes sanctioned during 2014-15: -** Social audit on IAY Schemes sanctioned during 2014-15 was placed before the Governing Body. There are 8,349 beneficiaries out of which construction of 4,963 have been completed, 3,109 in progress and 277 are yet to start. The Deputy Commissioners concerned have already asked the Block Development Officers to ensure that all the 277 beneficiaries start the construction immediately. Since the schemes were sanctioned during 2014-15, the Governing Body advised that the Community & Rural Development Department may be asked to complete the projects without further delay.

7. **Expenditure for conduct of Social Audit for the IAY Schemes sanctioned during 2015-16:-**

The Governing Body approved the proposal for conduct of social audit on IAY schemes sanctioned during 2015-16 during the current financial year 2017-18 as per the instruction of the Ministry. The Governing Body also approved an amount of Rs.22,46,000/- only for meeting the expenditure for conduct of social audit on IAY schemes 2015-16, which is much less than 1% of the amount which can be utilized as per the Guidelines of the Ministry.

8. **Appointment of Women CSOs/NGOs/SHGs for Social Audit:** - The Governing Body approved the proposal for selection of a Community Cadre of Village Resource Persons (VRPs) from among women Self Help Group (SHG) members by the Director based on the availability of competent women SHG in the Block so that the quality of the social audit conducted is not compromised.

9. **Payment of remuneration to CSOs/NGOs/SHGs for conduct of Social Audit :** - The Governing Body approved remuneration not exceeding Rs. 1400/- to Rs.1900/- only per VEC for payment to facilitators (NGOs) for the conduct of Social Audit of MGNREGA schemes during 2017-18.

10. **Calendar for Social Audit during 2017-18:** - The Governing Body approved the proposal that the calendar for conduct of social audit for MGNREGA schemes and IAY schemes sanctioned during 2015-16 will be finalized by the Director in consultation with the concerned CSOs/NGOs, once the fund for the purpose is placed at the disposal of the Society. The Community and Rural Development Department was requested to release the fund to the Society within **May 2017** so that calendar for the conduct of social audit during 2017-18 could be taken up by the Director.

11. **Updating of the data in the MIS of the Ministry:** - The Governing Body approved the proposal that Community & Rural Development Department be advised to issue instructions to all the Block Development Officers to update the data relating to implementation of the

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MGNREGA schemes within **May 2017** so that the verification formats could be downloaded from the website of the Ministry for verification by the social audit team.

12. **Purchase of printers to DSARPs** : - The Governing Body approved the proposal for purchase of 13 (thirteen) printers from the approved firm of the Government for the DSARPs as per Government approved rates not exceeding Rs.6000/- (Rupees six thousand) only each to enable the DSARPs to download the formats from the MIS of the Ministry before conduct of social audit. In case the Government approved rates/firms are not available, then the requisite codal procedure shall be followed.
13. **Video graph of the meeting at the VEC level** : - The Governing Body approved an amount not exceeding Rs. 200/- (Rupees two hundred) only per VEC for video graphing the proceedings of the meeting at the VEC level by the facilitators (NGOs).
14. **Payment of internet cost to DSARPs** : - The Governing Body approved an amount or Rs.500/- (Rupees five hundred) only per month to all the DSARPs to meet an expenditure for using their personal mobile phone and internet for official purposes including uploading the reports of the social audit into the Ministry's website.
15. **Enhancement of the Salary of the Social Audit Experts**:- The Governing Body instructed the Society to find out the amount paid to Social Audit Expert in other States and place the same before the next Governing Body meeting so that the proposal for enhancement of the salary of the Social Audit Expert from Rs. 20,000/- to 30,000/- could be examined properly.
16. **Drawing of annual increment for the Employees of the Society** : - The Governing Body approved the proposal to allow all the employees of the Society to draw an annual increment @ 5% of their monthly salary. However, drawing of arrear pay will not be permissible.
17. **Financial Power of the Director** : - The Governing Body approved the delegation of financial power to the Director as below: -

Sl.No	Nature of Power	Extent of power delegated	Remarks
1	Salary of Staff	Full Power	At the monthly rate fixed by the Governing Body.
2	TA/DA of staff	Full Power	Subject to availability of fund and budget approved by GB
3	Purchase of stationery, ball pen, pencil rubber for office use	Full Power	Subject to availability of fund and budget approved by GB
4	Payment of House rent	Full Power	As per the monthly rent certificate issued by the Deputy Commissioner.
5	Payment of bills for the office telephone, internet, electricity,	Full Power	Subject to availability of fund and

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	postage,		budget approved by GB
6	Payment of consumable items of computer & printer	Full Power	Subject to availability of fund and budget approved by GB
7	Purchase of furniture	Up to Rs. 10,000/-	To purchase from the approved Firm of the Government.
8	Repair of furniture	Up to Rs. 5,000/-	Subject to availability of fund and budget approved by GB
9	Training, workshop for the staff	Full Power	Subject to availability of fund and budget approved by GB
10	Repair and maintenance of vehicle including changing of Mobil oil, filter oil, gear oil, coolant, distilled water.	Up to Rs. 50,000/- annually	Subject to availability of fund and budget approved by GB
11	POL	Up to Rs. 5,000/- per month.	Subject to availability of fund and budget approved by GB
12	Payment of road permit and yearly insurance for the office vehicle	Full Power	Subject to availability of fund and budget approved by GB
13	Printing of Forms, pamphlet, questionnaire	Full Power	Provided printing is done in the Government Press and subject to availability of fund and budget approved by GB
14	Purchase of broom, towel, curtain, carpet, phenyl, bucket, mug, cup & saucer, waste paper basket for office use.	Full Power	Subject to availability of fund and budget approved by GB
15	Repair of computer and printer	Full Power	Subject to availability of fund and budget approved by GB
16	Payment to the CSOs/NGOs for conduct of Social Audit	Full Power	As per the rate approved by the Governing Body.
17	Expenditure for conduct of training for the Facilitators	Full Power	Subject to availability of fund and budget approved by GB
18	Payment of advertisement bill in the news paper for the vacant post	Full Power	Subject to availability of fund and budget approved by GB
19	Payment to Chartered Accountant for auditing the Account of the Society	Full Power	Subject to availability of fund and budget approved by GB

18. **Proposed Budget of the Society during 2017-18:** - The Governing Body approved the budget of the Society for the financial year 2017-18 as below: -

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Sl.No	Particulars / Sub head	Amount (in Rs.)	Remarks
1	Head Quarter, Shillong A. Salary. (including EPF)		
	Director	7,92,000	
	Social Development Consultant	5,53,651	
	4(four) Social Audit Experts	11,97,072	
	Office Accountant	1,38,413	
	Peon cum Cleaner	92,689	
	Driver	1,05,930	
	B. Travelling Expenditure	5,00,000	
	C. Office Contingencies.	20,00,000	Including arrear house rent w.e.f Dec 2015.
	Payment of House rent, stationery, telephone, electricity, postage, Internet, printing of booklet, consumable items of computer and Xerox machine, POL, advertisement etc.		
2	Payment of committed expenditure (a) Final payment to the CSOs/NGOs/SHGs for the conduct of social audit during 2016-17	25,87,200	
3	District		
	A. Salary DSARPs(including EPF)	36,15,406	
	B. Travelling Allowances	7,80,000	
	C. Purchase of printers for DSARPs (13 Nos)	78,000	
	D. Payment to CSOs/NGOs/SHGs for conduct of Social Audit.		
	(i) MGNREGA(2017-18)	2,09,10,000	
	(ii) Cost of Video graph(VEC meeting)	24,60,000	
	(iii) IAY(2015-16)	22,46,000	
	Expenditure for conduct of 3(three) days training to the facilitators before conducting the social audit	5,00,000	
	TOTAL	3,85,56,361	

19. **Employees' Provident Fund:** - The Governing Body approved the proposal for fixing the basic pay of all the employees of the Society at 40% of the lump sum amount for the purpose of calculating the EPF contribution.
20. **Report of Social Audit 2015-16:** - The Governing Body accepted the social audit report, observations and suggestions of the Society for the financial year 2015-16, for sending the same to the Community and Rural Development Department for placing the same before the State Assembly.

However, the Chairman requested the Community & Rural Development Department to ensure that the Rules for payment of compensation for delay in payment of wages to the Job card holders beyond 15 (fifteen) days are prepared and approval of the Government is

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relating to executive, financial or managerial decisions. It was explained that the specific role of the Accountant General (Audit) or his nominee has not been spelt out by the Ministry. Therefore, she was advised to take this up ^{with} in the Government of India/ Comptroller & Auditor General from their end.

- (ii) As per the guidelines of the Ministry, the public hearing should be held in the Block headquarters. The members of the Governing Body felt that 10 or 12 VECs may be clubbed together and public hearing conducted at a central places/location to ensure more participants. The Community and Rural Development Department may examine the proposal and take up the matter with the Ministry.

The meeting ended with a vote of thank from the Chair.


(K.S. Kropha)
Chief Secretary &
Chairman