

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

**MINUTES OF THE 8<sup>th</sup> GOVERNING BODY MEETING OF MEGHALAYA SOCIETY FOR SOCIAL  
AUDIT & TRANSPARENCY (MSSAT) DURING 2020-21 HELD ON THE 29<sup>th</sup> January 2021**

**Members Present:**

1. Shri.M.S.Rao, IAS, Chief Secretary to the Government of Meghalaya, Shillong.
2. Shri. Sampath Kumar, IAS, Principal Secretary to the Government of Meghalaya, Community & Rural Development Department and Programme Implementation and Evaluation Department. Meghalaya, Shillong,
3. Shri.P.K.Agrahari, IAS, Secretary, Secretary to the Government of Meghalaya, Finance Department, Meghalaya, Shillong,
4. Shri.Sibhi C Sadhu, IAS, Director, Community & Rural Development Department, Meghalaya, Shillong
5. Shri.S.Sharma, IAS, Director, MSSAT, Meghalaya, Shillong,
6. Shri.P.Karkongngor, IAS (retd),member,
7. Shri.Binod Bhujel, Welfare officer, CAG, Meghalaya, Shillong,
8. Shri.Thomas Mallai, Administrator, Bosco Integrated Development Society, Meghalaya, Shillong,
9. Smt. A.Dohling, Senior Faculty, State Institute of Rural Development, Nongsder.

The meeting was presided over by Shri.M.S.Rao,IAS, Chief Secretary & Chairman who welcomed the Governing Body members. The following were discussed in the meeting:

**1.Confirmation of the proceeding of the last Governing Body meeting held on the 7<sup>th</sup> May 2019:-** The Proceeding of the last Governing Body meeting held on the 7<sup>th</sup> May 2019 was circulated to all the members vide Memo No. MSSAT/MEGH.8/2015-16/157(A)4189, dated, 27<sup>th</sup> May 2019. There is no suggestion received from any member for modification/ rectification of the same.

The matter is placed before the Governing Body for confirmation.

**2. Notification of the Governing Body Members:** The Chairman mentioned that the Governing Body is unwieldy and invited suggestions for re-casting the Governing Body. Accordingly it was decided that the new Governing Body notification will be put up to the Chairman through file.

**3. Social Audit for National Social Assistance Scheme:** The Principal Secretary, Programme Implementation and Evaluation Department shared the social audit findings which were observed during the conduct of social audits for NSAP schemes 2019-20 conducted during 2020-21. The social audits were carried out through the mobile application which is known as the Sangrah App. The total beneficiaries covered under social audit during the period of June 2020 – October 2020 is 33,540 nos. of beneficiaries in 3,940 nos. of villages across the 11 (eleven) districts. The presentation of the report is enclosed at annexure – VIII. The major findings are :-

- (i). 75(seventy –five) % of the beneficiaries do not have a separate pension book as verified during social audits. All transactions were through their personal bank passbook.
- (ii). 10 (ten) % of the beneficiaries did not receive the pension amount of last Financial year.
- (iii). 18 (eighteen)% of beneficiaries reported that pension is overdue.
- (iv).2(two)% of beneficiaries received pension from the other departments other than the C&RD department.
- (v). In 3 (three) % of the beneficiaries reported cases of expenditure incurred during withdrawal [withdrawal fee and filling up of withdrawal form].
- (vi).Beneficiaries not alive reported is 10 (ten) % , ie. 2, 784 nos., not alive an ineligible is 2 (two) %, i.e, 51 (fifty – one) nos. untraceable is 1 (one) % ,i.e, 239 nos.
- (v)83 (eighty- three) % favoured the scheme and only 2 % felt the scheme is not good.

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(vi) less than 50 (fifty) % are aware of the NSAP scheme entitlements, out of which 42 (forty-two) % have participated in social audits. Lesser than 45 (forty-five) % are aware of the application process. This further decreases to less than 40 (forty) % amongst the beneficiaries 80 years and above.

(vi) Beneficiaries requested for increase in pension amount and regular payment of pension.

The Society shall submit the reports to the department for necessary action from the department.

**4. Receipt of Funds and Expenditure incurred by the Society during 2019-20 and 2020-21 till**

**December 2020:-** The Governing Body approved the expenditure incurred by the Society during 2019-20 amounting to Rs 9,46,44,797.95 /- and Rs 6,64,40,340.95/- during 2020-21 (till December 2020). The details is given at Annexure-1.

RECEIPT & EXPENDITURE UNDER MSSAT DURING THE FY 2019-20			
Receipt Heads	Total	Expenditure Heads	Total
Opening Balance as on 01.04.2019	57,41,566.95	Expenditure Incurred Under MGNREGA during 2019-2020 (Central & State)	3,81,73,098.00
MGNREGA (Central & State) during the year 2019-20	3,99,84,959.00	Expenditure Incurred from State Funds during 2019-2020	3,68,03,239.00
State Funds (other Schemes ) Account During the Year 2019-20	4,89,18,272.00	Closing Balance	1,96,68,460.95
<b>TOTAL</b>	<b>9,46,44,797.95</b>	<b>TOTAL</b>	<b>9,46,44,797.95</b>
RECEIPT & EXPENDITURE UNDER MSSAT DURING THE FY 2020-21 upto December 2020.			
Receipt Heads	Total	Expenditure Heads	Total
Opening Balance as on 31.03.2020	1,96,68,460.95	Expenditure Incurred Under MGNREGA during 2020-2021	84,47,323.00
MGNREGA (Central & State) during the year 2020-21	2,04,02,290.00	Expenditure Incurred from State Funds during 2020-2021	4,54,62,935.00
State Funds (other Schemes ) Account During the Year 20-21	2,63,69,590.00	Closing Balance	1,25,30,082.95
<b>TOTAL</b>	<b>6,64,40,340.95</b>	<b>TOTAL</b>	<b>6,64,40,340.95</b>

**5. Opening of bank account:** The Governing Body approved the SAU to open the bank account in the nationalized bank and not in private bank as instructed by the Ministry and to close the two (2) bank accounts which were under YES Bank, Shillong.

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**6. Creation of the Post in MSSAT and Appointment of staffs:** The Governing Body approved the creation of the following posts in MSSAT.

Sl.No.	Name of the Post	Monthly Pay	Remarks
1	Data Analyst cum Knowledge Management Manager	Rs 35,000/- only per month	To enable the SAU to prepare the social audit reports in an orderly manner and submission of timely reports to the government.
2	Office cum Account Assistant	Rs 14,000/- only per month	The designation of the present post of Accountant cum Office Assistant will now be designated as the Accountant only.
3	Multi Task Staff	Rs 10,000/- only per month.	Appointment and re-designation of the Post of Peon cum Cleaner [at present the peon cum cleaner salary is Rs 9,450/- only per month].

**7.Transfer and Shuffle of SAU RPs at the Block and District level:** The Governing Body approved the transfer of the (i) Block Resource Persons placed at Community & Rural Development Blocks and the (ii) District Social Audit Resource Persons placed at the District Rural Development Agencies to enhance transparency and accountability at all level. The details are given in Annexure-II.

**8. Human Resource Related Matters:**

**8.1.Salary & Increment & Functioning of the MSSAT personnel's :** The Governing Body advised the Society to prepare the MSSAT HR Manual and Policy and present the same in the next Governing Body meeting for approval. The remuneration including salary and increment shall be placed in the next Governing Body.

**8.2.House Rent Allowance (HRA):** The Governing Body approved the payment of the House Rent Allowance to the staffs of the SAU on the same terms and norms approved for the State Rural Employment Society (SRES) which is @ 10 % of the basic pay for the staffs at the head office and @7.5 % of the basic pay for the staffs at the District and Block level up to a ceiling limit of not less than Rs 5, 000/- (rupees five thousand) only per month.

**8.3.Phone & Internet Allowances to Staffs :** The Governing Body approved the payment Phone & Internet Allowances to all staffs of the SAU(SAUHQ state staffs /SRPs/JCs/DSARPs/BRPs/VRPs) @ Rs 500/- (rupees five hundred ) only w.e.f June 2020 for all present staffs engaged since June 2020. It may be mentioned that the society has started the conduct of social audits through the social audit app w.e.f June 2020. The details are given in Annexure- III.

**8.4.Leave to staffs :**

**8.4.i.Maternity Leave Entitlement to Staffs:** The Governing Body approved the Maternity Leave entitlements to the staffs of this office for a period of 182 (one hundred and eighty two days) as per "The Maternity Benefit (Amendment) Act,2017". The staff shall not be entitled to any other benefits regarding maternity other than those of the Maternity Benefit (Amendment) Act, 2017. The existing staff that are under Maternity Leave till date, i.e 90 (ninety) days ML are also entitled to avail the extension of the Maternity Leave.

**8.4.ii.Paternity Leave Entitlement to Staffs:** The Governing Body of the Society approved the 15 (fifteen) days Paternity Leave Entitlement to the Male Staff.

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**8.4.iii. Medical Leave :** The Governing Body of the Society approved the 15 (fifteen) days Medical Leave Entitlement to the staff of this Society.

**9. Appointment of Director (full time):** The PIED department has taken action on the same.

**10. Engagement of the service of the Village Resource Persons:** The SAU has recruited the staff based on the instructions as received from the Ministry and on approval of the Governing Body. The Social Audit was done through the NGOs till the year 2017-18. However, post that year as per the MoRD instructions vide M13015/2/2012-MGNREGA-VII, dated 30<sup>th</sup> October 2017 the social audits through the NGOs/CSOs was stopped as payment to CSOs/NGOs falls under the list of inadmissible items which were not allowed under the fund released to the SAU by the Ministry.

The village resource persons were recruited and placed under the Block Resource Persons at the C&RD blocks. The VRPs were allotted and assigned Villages under the different G.S circle to the VRPs. However in the past 2.5 years there has been no reshuffle of the VRPs. The performance of the VRPs and the BRPs has not been up to the satisfaction.

The Governing Body therefore approved the Society to engage the SHG members/Local Unemployed Youth/CBOs members as Village Resource Persons vide MoRD MEMO. D.L.11033/40/2016/R.E.7, dated 2<sup>nd</sup> January 2017 (copy enclosed at Annexure-IX). The VRPs shall be trained as per the VRP Social Audit Manual, 2017 as instructed by the MoRD in collaboration with the NIRD/SIRD.

**11. Approval of the Audit of Accounts of the Society for 2019-20 :** The Governing Body approved the Audit Report of Accounts of the Society which is being done by M/S. Shyam Chetri & Associates and a copy is given at Annexure- IV.

**12. Social Audits during 2019-20:**

**12.1: Social Audits for MGNREGA during 2019-20** was conducted once in 6,240 nos. of Village Employment Council and twice in 6,196 nos. of VECs. The Social Audit Reports have been uploaded in the MIS of the Ministry. A total of 14256 nos. of issues were reported in the MIS.

The Society requested the Governing Body to provide time for the compilation of the Social Audit Reports – MGNREGA 2019-20 (first round and second round) and the report shall be place before the next Governing Body Meeting.

The Chairman asked for top violations across all blocks and the number of such complaint through file after compilation.

**12.2. Social Audits under the Health Department for NHM Programmes/ VHSNC/ Services under the Health Institutions** was conducted during the financial year 2019-20 (period of July 2019- September 2019) for schemes sanctioned during 2018-19 from the period of July 2019- September 2019 in 1,865 Nos. of Village Health Sanitation and Nutrition Committee in all the 11 (eleven) districts.

**12.3. Social Audits under the Education Department for Mid Day Meal Scheme** sanctioned during 2018-19 was conducted in 1819 nos. of schools conducted during the financial year 2019-20



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(period of July 2019- September 2019) under 7 (seven) Blocks in 2 (two) districts of West Jaintia Hills District and Ri- Bhoi District.

**12.4. Social Audits for Border Area Development Programmes** conducted during the financial year 2019-20 (period of July 2019- September 2019) in 199 (one hundred and ninety nine) nos. of Villages under 15 (fifteen) nos. of BAD Blocks under 7 (seven) districts for schemes sanctioned during 2018-19.

**12.5. Social Audits of PMAY- G during 2019-20 :** Social Audits in 1683 (one thousand six hundred and eighty three) nos. of villages covering 3680 (three thousand six hundred and eighty) nos. of beneficiaries for schemes sanctioned during 2017-18.

**12.6. Social Audit under the MCPSSA Act was conducted from the period of 10<sup>th</sup> October 2019- 21<sup>st</sup> October 2019** in 46 (forty six) villages under three (3) districts of South West Khasi Hills & West Khasi Hills and East Garo Hills Districts for schemes sanctioned during 2017-18 under MDM, PDS, ICDS, NSAP, Annapurna, SSA, CMPS, MIDH, PHE, SBM, VDP, NHM, MMBS, PMMVY, MHIS, PWD (roads), Labour, Power, Agriculture, NAP.

The Society requested the Governing Body members to provide time for the compilation of the Social Audit Reports at para 12.1-12.6 conducted during 2019-20 and shall be place before the next Governing Body Meeting.

**12.7. Conduct of social audits during 2019-20 under the MCPSSA Rule, 2019 through the social audit app/Sangrah app (android mobile application) for NSAP, MDM, Annapurna, ICDS and Health for schemes** sanctioned during 2017-18 in 46 (forty six) nos. of villages. The MSSAT could achieved the same in 8 (eight) only nos. of villages, w.e.f 19<sup>th</sup> March 2020 - 20<sup>th</sup> March 2020. After the notification of the national lockdown due to Covid - 19 situations the team could not proceed further.

**12.8. Social Audits during 2020-21 :** Social Audits during 2020-21 were conducted through the Social Audit App – Sangrah App in all 11 (eleven districts) for the schemes given below [status as on 27.1.2021] :-

MGNREGA	Concurrent MGNREGA		NSAP		PMAY-G		BADO		CLLMP
Nos. of villages covered	Nos. of villages covered	Nos. of project covered	Nos. of villages covered	Nos. of beneficiaries covered	Nos. of villages covered	Nos. of beneficiaries covered	Nos. of villages covered	Nos. of schemes covered	Nos. of villages covered
6524	3457	4712	4581	44034	2689	14349	75	77	247

The Centre for Digital and Financial Inclusion (CDFI) shall submit a report of the social audits conducted at para 11.7 & 11.8 and the SAU shall present the same during the next Governing Body meeting.

The details are enclosed at Annexure-V

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**13.Budget of the Society for the year 2020-21: -** The Society approved the budget of the Society for the financial year 2020-21 amounting to Rs 7,44,96,433.00 /- (Rupees Seven Crores Forty Four Lakhs Ninety Six Thousand Four Hundred and Thirty Three ) only at Annexure- VI.

**14.Budget of the Society for the year 2021-22: -** The Society approved an amount of Rs 5,28,38,180.00/- (Rupees Five Crores Twenty Eight Lakhs Thirty Eight Thousand One Hundred and Eighty ) only being the budget of the Society for the financial year 2021-22 at Annexure- VII.

The meeting ended with a vote of thanks from the Chairman.



(Shri.M.S.Rao, IAS),  
Chief Secretary to the Government of Meghalaya,  
Shillong.

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ANNEXURE- I- RECEIPT & EXPENDITURE UNDER MSSAT DURING THE FY 2019-20					
Receipt Heads	Amount	Total	Expenditure Heads	Amount	Total
<b>MGNREGA Account during the year 2019-20</b>			<b>Expenditure Incurred Under MGNREGA during 2019-2020</b>		3,81,73,098.00
Opening Balance as on 01.04.2019	-	6,009.12	Office Expenses	34,78,913.00	
MGNREGA (2nd tranche Central Share FY 18-19)	1,80,38,000.00	2,00,42,222.00	Pilot Social Audit under NSAP	2,61,825.00	
MGNREGA (2nd tranche State Share FY 18-19)	20,04,222.00		Payment to NGO for Conduct of SA during 2017-18.	4,39,150.00	
MGNREGA (1st tranche Central Share FY 19-20)	1,64,00,000.00	1,82,22,222.00	Salary and Allowances	3,37,70,430.00	
MGNREGA (1st tranche State Share FY 19-20)	18,22,222.00		Training Expenses	2,22,780.00	
Bank interest Received during FY 19-20	-	1,16,747.00			
Funds from State Funds Account	-	14,35,878.00			
PMAY-G Funds	-	1,67,890.00			
<b>State Funds Account During the Year</b>			<b>Expenditure Incurred from State Funds during 2019-2020</b>		3,68,03,239.00
Opening Balance as on 01.04.2019	-	57,35,557.83	Office Expenses	1,80,948.00	
Funds received from SAD Accounts for PIED expenditure incurred during 2018-2019	-	4,91,270.00	Expenses for Conduct of SA of IAY 2017-18	32,400.00	
Funds received from SAD Accounts for PIED expenses incurred during 2017-18	-	42,20,588.00	Expenses of Implementation of MCP&PSSA Act, 2017.	10,97,443.00	

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Funds received from MGNREGA A/C for Expenditures incurred during December 2018 - 12 June 2019	1,64,06,895.00	2,75,33,825.00	Expenses incurred under MGNREGA during April 2019 - 2020	3,54,92,448.00	
Funds received from MGNREGA A/C for Expenditures incurred during 19th June 2019 - 8th August 2019	1,11,26,930.00				
Funds as loan received from SRES	-	1,64,00,000.00			
Insurance claim of Office vehicle	-	10,200.00			
RTI Fees received	-	10			
Bank interest received during the year	-	2,62,379.00			
			Closing Balance as on 31.3.2020		1,96,68,460.95
<b>TOTAL</b>		<b>9,46,44,797.95</b>	<b>TOTAL</b>		<b>9,46,44,797.95</b>

**RECEIPT & EXPENDITURE UNDER MSSAT DURING THE FY 2020-21 upto December 2020.**

Receipt Heads	Amount	TOTAL	Expenditure Heads	Amount	TOTAL
Balance as on 01.04.2020		1,96,68,460.95	Expenditure Incurred Under MGNREGA during 2020-2021		84,47,323.00
MGNREGA Account	18,15,494.12		Salary and allowances	84,43,316.00	
State Funds Account	1,78,52,966.83		Office Expenses	4,007.00	
Funds Receipt under MGNREGA Account			Expenditure Incurred from State Funds during 2020-2021		
1st Tranche State Share for FY 2020-21	20,27,666.00	2,02,76,666.00	Office Expenses		17,866.00
1st Tranche Central Share MGNREGA 2020-21	1,82,49,000.00		Expenses of Implementation of MCP&PSSA Act,		2,68,860.00

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Bank interest received		1,25,624.00	Payment to NGO for Conduct of SA MGNREGA 2017-18		1,34,050.00
			Payment to NGOs for Conduct of SA IAY 2017-18		36,200.00
<b>Funds Receipt under State Fund Account</b>			Pilot SA under MoSJE		84,200.00
Funds received from BASIN (CLLMP)		36,90,000.00	Expenses incurred under MGNREGA during August 2019-October 2019		1,00,59,978.00
Funds received from C&RD		4,66,365.00	Expenses incurred under MGNREGA during 2020-2021		3,48,61,781.00
Funds received from MGNREGA A/C for Expenditures incurred during 09th August 2019 - 28th October 2019		1,00,59,978.00			
Stale Cheque Written off		3,764.00			
Bank interest received		2,17,683.00			
Funds as Loan from SRES		1,19,31,800.00			
			Closing Balance as on 31.12.2020		1,25,30,082.95
<b>TOTAL</b>		<b>6,64,40,340.95</b>	<b>TOTAL</b>		<b>6,64,40,340.95</b>

**Annexure - II:**

**7.1.Details of Transfers of DSARPs:**

Sl. No.	Name of the DSARP	Date of Joining	nos. of Years of service in MSSAT	Current Place of Posting	Block Incharge	District Allotted from 2021 - 2023	
						District	Block Allotted
1	Smt. Kyntiewlang Siangshai	01.06.2018	2.3	East Jaintia Hills	Khliehriat, Saipung	West Jaintia Hills District	Amlarem, Thadlaskein, Laskein
2	Smt. Sanilang Nongrum	01.05.2018	2.4	West Jaintia Hills District	Amlarem, Thadlaskein, Laskein	East Khasi Hills District	Myllem, Mawsynram, 12-Shnong Laitkroh, Shella - Bholaganj

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3	Smt. Beauty Mary Jyrwa	23.05.2016	4.4	East Khasi hills	Mawphlang, Mawpat, Mawlai, Mawryngkneng, Pynursla, Sohiong	Ri- Bhoi District	Umsning,, Bhoirymbong
4	Smt.Nova leen Kharmaw	02.11.2015	2.3	East, Jaintia Hills District [November 2015- May 2018], East Khasi Hills District [1.6. 2018-till date]	Myllem, Mawkynrew, Mawsynram,12-Shnong Laitkroh,Shella - Bholaganj	West Khasi Hills District	Mairang and Nongstoin
5	Smt. Veronica Khriam	23.07.2015	5.2	South West Khasi Hills District	Mawkyrwat, Ranikor	East Khasi Hills District	Mawphlang, Mawpat, Mawlai, Mawryngkneng, Pynursla,Sohiong
6	Shri.Kyrmens khem Lyngkhoi	14.11.2016	3.10	Ri Bhoi District	Jirang, Umling	West Khasi Hills District	Mawshynrut and Mawthadraishan
7	Shri.Isyneilan g Lyting	16.01.2019	1.8	Ri Bhoi District	Umsning, Bhoirymbong	East Jaintia Hills	Khliehriat,Saipung
8	Shri.Ferly Paul Marwein	27.07.2015	5.2	West Khasi Hills District	Mawshynrut and Mawthadrai shan	South West Khasi Hills District	Mawkyrwat, Ranikor
9	Shri.Laitbha Wahlang	01.07.2019	1.2	West Khasi Hills District	Mairang and Nongstoin	Ri Bhoi District	Jirang, Umling
10	Smt.Mariana. Ch. Sangma	02.05.2016	4.4	West Garo Hills.	Demdemma, Rongram, Gambegre, Dadengre	West Garo Hills.	Selsella, Tikrikilla, Dalu,
11	Shri. Sangra. S. Sangma.	17.05.2016	4.4	West Garo Hills.	Selsella, Tikrikilla, Dalu,	South Garo Hills	Chokpot, Gasuapara,Rongara and Baghmara
12	Smt.Luftaans abartia Ch Momin.	01.10.2018	1.10	East Garo Hills District	Songsak, Dambo-Rongjeng, Samanda	North Garo Hills District	Bajengdoba, Kharkutta, Resubelpara
13	Smt. Jastina Marak.	09.07.2015	5.2	North Garo Hills	Resubelpara,Bad engboda, Kharkutta	East Garo Hills District	Songsak, Dambo-Rongjeng, Samanda
14	Shri.Anubhav Hajong	24.07.2015	5.2	South West Garo Hills	Betasing, Zikzak, Damalgre,	West Garo Hills District	Demdemma, Rongram, Gambegre, Dadengre
15	Smt.Treskina M Sangma	02.12.2015	4.8	South Garo Hills	Rongara and Chokpot	South West Garo Hills	Betasing, Zikzak, Damalgre,

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**7.2. Details of Transfers of BRPs:**

Sl.No.	Name of the BRP	Date of Joining	nos. of Years of service in MSSAT	Current place of posting	Block Allotted from 2021 - 2023
1	Shri. Mechanborky Siangshai	8.10.2018	2.2	Khliehriat C & RD Block	Saipung C & RD Block
2	Shri. Franky Star Tariang	23.7.2018	2.4	Amlarem C & R D Block	Laskein C & R D Block
3	Smt. Deimonmi Lamare	23.7.2018	2.4	Laskein C & R D Block	Thadlaskein C & R D Block
4	Bansynshar Ksanlah	23.7.2018	2.4	Shella Bholaganj C&RD Block	Khatar Shnong Laitkroh C&RD Block
5	Banpynshngain Khongngain	23.7.2018	2.4	Khatar Shnong Laitkroh C&RD Block	Mawryngkneng C&RD Block
6	Kyrmenskhem Shangdiar	19.7.2018	2.4	Mawsynram C&RD Block	Mawphlang C&RD Block
7	Happy Cordial Langstieh	17.7.2018	2.4	Myllem C&RD Block	Sohiong C&RD Block
8	Baridalin Lyngdoh Mawphlang	23.7.2018	2.4	Pynursla C&RD Block	Mawpat C&RD Block
9	Subablyne L.Kurbah	23.7.2018	2.4	Sohiong C&RD Block	Myllem C&RD Block
10	Tracesabell M. Kharnaioir	23.7.2018	2.4	Mawpat C&RD Block	Pynursla C&RD Block
11	Smt. laiteibun Thongney	23.7.2018	2.4	Mawlai C&RD Block	Mawsynram C&RD Block
12	Ribalyne Pyngrope	23.7.2018	2.4	Mawryngkneng C&RD Block	Mawlai C&RD Block
13	Shri. Larry Nongsap	04.09.2018	2.3	Umsning C&RD Block	Bhoirymbong C&RD Block
14	Shri. Bakordor Rymbai	04.09.2018	2.3	Bhoirymbong C&RD Block	Umsning C&RD Block
15	Shri Isyneilem Syiemleih	9.8.2018	2.4	Mairang C&RD Block	Mawshynrut C&RD Block
16	Shri. Nestor Nongkseih	9.8.2018	2.4	Mawshynrut C&RD Block	Nongstoin C&RD Block
17	Smt Diana L Nongum	20.9.2018	2.3	Mawthadraishan C&RD Block	Mairang C&RD Block
18	Shri. Lumdingwell Langrin	9.8.2018	2.4	Ranikor C&RD Block	Mawkyrwat C&RD Block
19	Smt. Ibanrilin Khyriem	3.2.2020	10 months	Mawkyrwat C&RD Block	Ranikor C&RD Block
20	Shri Pailush Ch Sangma	4.9.2018	2.4	Songsak C&RD Block.	Dambo Rongjeng C&RD Block
21	Kabitha M Sangma	4.9.2018	2.4	Samanda C&RD Block.	Songsak C&RD Block.
22	Arkebish R. Marak	23.7.2018	2.5	Bajendoba C&RD Block	Kharkutta C & RD Block.

OFFICE ADDRESS: V.W. Bonded Warehouse, Lower Lachumiere, Shillong-793001, Meghalaya.

☎ 0364-2500551, Email: [mssatmeg@gmail.com](mailto:mssatmeg@gmail.com)

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

23	Smt. Noonchi Sangma	23.7.2018	2.5	Resubelpara C&RD Block	Bajendoba C&RD Block
24	Shri. Rahul N Sangma	23.7.2018	2.5	Kharkutta C & RD Block.	Resubelpara Block
25	Bonitha M. Sangma	12.10.2018	2.5	Zikzak C&RD Block	Damalgre C&RD Block
26	Shri. Vivian Benathy M. Sangma	4.9.2018	2.3	Damalgre C&RD Block	Betasing C&RD Block
27	Shri. Monojit Koch	4.12.2019	1	Betasing C&RD Block	Zikzak C&RD Block
28	Shri. Aksanur Islam.	9.8.2018	2.4	Selsella C&RD Block.	Rongram C&RD Block.
29	Smt. Aswinna Mangsang Sangma.	23.7.2018	2.5	Tikrikilla C&RD Block.	Demdemma C&RD Block
30	Shri. Sengran A Sangma	23.7.2018	2.5	Dadenggre C&RD Block.	Selsella C&RD Block.
31	Smt. Podmini Rabha	23.7.2018	2.5	Demdema C&RD Block.	Tikrikilla C&RD Block.
32	Smt. Nosmith Ch. Marak	23.7.2018	2.5	Rongram C&RD Block	Gambegre C&RD Block.
33	Smt. Joljina R sangma	04.09.2018	2.3	Chokpot C&RD Block	Baghmara C&RD Block.
34	Ryanring Ch Sangma	31.01.2019	1.11	Gasuapara C&RD Block	Chokpot C&RD Block
35	Shri. Kiran P. Marak	04.09.2018	2.3	Baghmara C & RD Block	Rongara C&RD Block
36	Shri. Chingsrang R. Marak.	04.09.2018	2.3	Rongara C&RD Block	Gasuapara C&RD Block

**ANNEXURE-III: Phone & Internet Allowances to Staffs**

Designation of staffs	No of Post.	Amount
Director	1	Rs 500/-
Social Development Consultant	1	Rs 500/-
Social Audit Experts	3	Rs 500/-
Web Manager	1	Rs 500/-
Junior Consultants	3	Rs 500/-
Accountant cum office Assistant	1	Rs 500/-
Driver	1	Rs 500/-
Peon Cum Cleaner	1	Rs 500/-
District Social Audit Resource Persons	16	Rs 500/-
Block Resource Persons	46	Rs 500/-
Village Resource Persons	260	Rs 500/-





# SHYAM CHETTRI AND ASSOCIATES

Chartered Accountants

Mobile No.: + 91 9774355434 / 8256974774 E-mail : shy.chettri@gmail.com

FRN:328633 E

Basement, DGC Cross Road, A.C. Lane, Police Bazar, Shillong-793001

*Shyam Chettri*  
*11/09/20*

## FORM 10 B (See rule 17B)

### AUDIT REPORT UNDER SECTION 12 A(b) OF THE INCOME TAX ACT 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS TRUST OR INSTITUTION

We have examined the Balance Sheet of **MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT) : SHILLONG : MEGHALAYA**, as at 31.03.2020 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date which are in the agreement with the books of account maintained by the said trust/institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the head office and branches of the above named trust/institution visited by us so far as appears from our examination of the books and proper returns adequate for the purpose of audit have been received from branches not visited by us subject to the comments given below:

In our opinion, and to the best of our information, and according to information given to us, the said accounts give a true and fair view:

- i) In the case of the Balance Sheet of the state of affairs of the above named trust/institution as at 31<sup>st</sup> March 2020.

AND

- ii) In the case of the Income and Expenditure Account of the excess of expenditure over income of its accounting year ending on 31<sup>st</sup> March 2020.

The prescribed particulars are annexed hereto:

for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants.



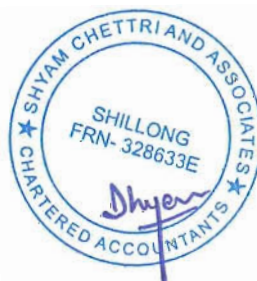
Place: Shillong  
Date: 28.08.2020

*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No. 303246)  
20303246AAAAFX2596

*Y/b. 7667*  
*dt 11/09/20*

**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
**1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

- |   |   |              |
|---|---|--------------|
| 1 | Amount of income of the previous year applied to charitable or religious purposes in India during the year.   | ₹ 46006634/- |
| 2 | Whether the trust/institution has exercised the option under clause(2) of the explanation to section 11(1)? If so, the details of the amount of income deemed to have applied to charitable or religious purposes in India during the previous year.    | NIL          |
| 3 | Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 percent of the income derived from property held under trust wholly/in part only for such purposes. | NIL          |
| 4 | Amount of income eligible for exemption under section 11(1)(c)(Give details)  | NIL          |
| 5 | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).   | NIL          |
| 6 | Whether the amount on income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, details thereof.  | NIL          |
| 7 | Whether any part of the income in respect of which an option was exercised under clause(2) of the explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.        | NIL          |
| 8 | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-  | NIL          |
|   | (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  | NIL          |
|   | (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in account referred to in section 11(2)(b)(iii) or   | NIL          |
|   | (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry? If so, details thereof.                            | NIL          |



## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1 Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any persons referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, details of the amount, rate of interest charged and the nature of security, if any

NO

2 Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent of compensation charged, if any

NO

3 Whether any payment was made to any such person during the previous year by way of salary, allowances or otherwise? If so, give details

Salary of Director for the year 2019-20

₹ 7,92,000/-

4 Whether the services of the trust/institution were made available to any such person during the previous year? If so, details thereof together with remuneration or compensation received, if any

NO

5 Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

NO

6 Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration received.

NO

7 Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NO

8 Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NO

## III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col 4 exceeded 5 percent of the capital of the concern during the previous year say Yes/No
1	2	3	4	5	6
			NIL		

for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants

Place: Shillong  
Date: 28.08.2020



*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No. 303246)

MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

CONSOLIDATED BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND :</u>		<u>FIXED ASSETS :</u>	
Per Last Account	-3568638.91	As per Schedule 'A'	2684275.00
(-) Excess of Expenditure over Income	161311.10		
	-3729950.01		
<u>GRANT FUND :</u>		<u>CURRENT ASSETS :</u>	
Per Last Account	10642557.96	Cash in Hand	-
(+) Fund received from :		Cash at Bank :	
a) Community & Rural Development Dept. Govt. of Meghalaya :	3994334.00	SB A/c with YES Bank	
b) MoRD, New Delhi Govt. of India :	34438000.00	A/c No. 015294600000484	1815494.12
c) MCP & PSSA Act, 2017	4711858.00	A/c No. 015294600000601	17852966.83
	53786749.96		19668460.95
(-) Transferred to Income & Expenditure Account to the extent of revenue Expenditure for the year	44104064.00		
	9682685.96		
<u>LOAN FUND</u>			
State Rural Employment Society Shillong	16400000.00		
	22352735.95		
			22352735.95

As per our separate report of even date attached  
for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No 303246)

Place : Shillong  
Date : 28.08.2020



MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertisements	152147.00	Grant received to the Extent of revenue	
Audit Fees	53100.00	expenditure transferred from	44104064.00
Internet & Telephone Expenses	43856.00	Grant Fund	
Postage & Courier	84364.00		
Electricity Charges	24570.00		
EPF Contribution	4518188.00	Insurance Claimed	10200.00
Office Rent	439180.00	RTI Fee	10.00
Salary & Allowances	33419677.00		
Meeting & Interview Expenses	32203.00	Bank Interest	379126
Miscellaneous	1732.00		
Final Payment to NGOs for Conduct of Social Audit during 2017-18	328300.00		
Pilot Social Audit under National Social Assistance Programme (NSAP)	261825.00	Excess of Expenditure over Income	161311.10
Office Consumables	1976131.00		
POL	54940.00		
Printing & Stationery	802188.00		
TA/DA	644482.00		
Training Expenses	119150.00		
Computer Expenses	121718.00		
Payment to NGO MLSFCS for IAY 2017-18	32400.00		
Maintenance of Office Vehicle	59230.00		
MCP & PSSA	934683.00		
Depreciation	550647.10		
<b>Total Rupees</b>	<b><u>44654711.10</u></b>	<b>Total Rupees</b>	<b><u>44654711.10</u></b>

As per our separate report of even date attached  
for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



Place : Shillong  
Date : 28.08.2020

*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No 303246)

**MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA**

**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances :</b>		Advertisements	152147.00
Cash in Hand	-	Audit Fees	53100.00
Cash at Bank :		Internet & Telephone Expenses	43856.00
SB A/c with YES Bank		Postage & Courier	84364.00
A/c No. 015294600000484	5741566.95	Electricity Charges	24570.00
A/c No. 015294600000601	-	EPF Contribution	4518188.00
	5741566.95	Office Rent	439180.00
		Salary & Allowances	33419677.00
Fund received from :		Meeting & Interview Expenses	32203.00
a) Community & Rural Development		Miscellaneous	1732.00
Dept. ,Govt. of Meghalaya:			
(MGNREGS)		Final Payment to NGOs for Conduct	
i) 2nd Installment 18-19	2004222.00	of Social Audit during 2017-18	328300.00
ii) 1st Installment 19-20	1822222.00	Pilot Social Audit under National	
iii) PMAY-G Funds	167890.00	Social Assistance Programme (NSAP)	261825.00
MoRD, New Delhi :		Office Consumables	1976131.00
Govt. of India :		POL	54940.00
i) 2nd Installment 18-19	18038000.00	Printing & Stationery	802188.00
ii) 1st Installment 19-20	16400000.00	TA/DA	644482.00
	38432334.00	Training Expenses	119150.00
Fund received from :		Computer Expenses	121718.00
Programme Implementation &		Payment to NGO MLSFCS	
Evaluation Department,		for IAY 2017-18	32400.00
Govt. of Meghalaya			
MCP&PSSA Act, 2017		Maintenance of Office Vehicle	59230.00
i) For 2018-19	491270.00	MCP & PSSA	934683.00
ii) For 2017-18	4220588.00		
	4711858.00	Purchase of :	
Loan from		Computers & Peripherals	1412200.00
State Rural Employment Society,	16400000.00	office Equipment	373438.00
Shillong		Furniture & Fixtures	116932.00
		Closing Balances :	
Insurance Claimed	10200.00	Cash in Hand	-
RTI Fee	10.00	Cash at Bank :	
		SB A/c with YES Bank	
Bank Interest	379126	A/c No. 015294600000484	1815494.12
		A/c No. 015294600000601	17852966.83
			19668460.95
<b>Total Rupees</b>	<b>65675094.95</b>	<b>Total Rupees</b>	<b>65675094.95</b>

As per our separate report of even date attached  
for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



*Shyam Chettri*

CA SHYAM CHETTRI  
(Membership No 303246)

Place : Shillong  
Date : 28.08.2020

**MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)**  
**SHILLONG : MEGHALAYA**

**SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31.03.2020**

**SCHEDULE 'A' : SCHEDULE OF FIXED ASSETS AS AT 31.03.2020**

Sl. No.	Particulars	Opening Balance as on 01.04.2019	Addition during the year		Sale/ Deletion during the year	Total	Rate	Depreciation		Closing Balance as on 31.03.2020	
			Before 30.09.2019	After 30.09.2019				Till 01.04.2019	For the Year 31.03.2020		Total till 31.03.2020
	MSSAT ASSET :										
1	Furniture & Fixtures	435474.00	116932.00	0.00	0.00	552406.00	10%	77635.00	47477.00	125112.00	427294.00
2	Office Equipments	390852.00	0.00	373438.00	0.00	764290.00	15%	114616.00	69443.00	184059.00	580231.00
3	Computers & Peripherals	748435.10	0.00	1412200.00	0.00	2160635.10	40%	665018.00	315807.10	980825.10	1179810.00
4	Vehicle	792534.00	0.00	0.00	0.00	792534.00	15%	305819.00	73007.00	378826.00	413708.00
	Sub Total (A)	2367295.10	116932.00	1785638.00	0.00	4269865.10		1163088.00	505734.10	1668822.10	2601043.00
	MSSAT ASSET :										
1	Furniture & Fixtures	22665.00	0.00	0.00	0.00	22665.00	10%	3286.00	1938.00	5224.00	17441.00
2	Office Equipments	2700.00	0.00	0.00	0.00	2700.00	15%	577.00	318.00	895.00	1805.00
3	Computers & Peripherals	222173.00	0.00	0.00	0.00	222173.00	40%	115530.00	42657.00	158187.00	63986.00
	Sub Total (B)	247538.00	0.00	0.00	0.00	247538.00		119393.00	44913.00	164306.00	83232.00
	Grand Total ( A + B )	2614833.10	116932.00	1785638.00	0.00	4517403.10		1282481.00	550647.10	1833128.10	2684275.00



MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

SUBSIDIARY ACCOUNT / MGNREGA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances :</b>		Advertisements	152147.00
Cash in Hand	-	Audit Fees 2018-19	53100.00
Cash at Bank :		Internet & Telephone	43856.00
SB A/c with YES Bank		Postage & Courier	84364.00
A/c No. 015294600000484	6009.12	Electricity Charges	24570.00
		EPF Contribution	4505335.00
		Office Rent	439180.00
		Salary & Allowances	33244501.00
		Meeting & Interview Expenses	32203.00
		Miscellaneous	1732.00
<b>Fund received from :</b>		Office Consumables	1976131.00
a) Community & Rural Development		POL	54940.00
Dept. , Govt. of Meghalaya :		Printing & Stationery	802188.00
(MGNREGS)		TA/DA	644482.00
i) 2nd Installment 18-19	2004222.00	Training Expenses	119150.00
ii) 1st Installment 19-20	1822222.00		
iii) PMAY-G Funds	167890.00		
MoRD, New Delhi :		Final Payment to NGOs for Conduct	
Govt. of India :		of Social Audit during 2017-18	328300.00
i) 2nd Installment 18-19	18038000.00	Pilot Social Audit under	
ii) 1st Installment 19-20	16400000.00	National Social Assistance	
		Programme (NSAP)	261825.00
<b>Fund transferred From State Fund A/c</b>	7930978.00	<b>Purchase of :</b>	
<b>Bank Interest</b>	116747.00	Computers & Peripherals	1412200.00
		office Equipment	373438.00
		Furniture & Fixtures	116932.00
		<b>Closing Balances :</b>	
		Cash in Hand	-
		Cash at Bank :	
		SB A/c with YES Bank	
		A/c No. 015294600000484	1815494.12
<b>Total Rupees</b>	<b>46486068.12</b>	<b>Total Rupees</b>	<b>46486068.12</b>

As per our separate report of even date attached  
for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No 303246)

Place : Shillong  
Date : 28.08.2020



MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

STATE FUNDS ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances :</b>		Fund transferred to MSAAT	
Cash in Hand	-	Subsidiary A/c	7930978.00
Cash at Bank :		Computer Expenses	121718.00
SB A/c with YES Bank		EPF Contribution	12853.00
A/c No. 015294600000484	<u>5735557.83</u>	Payment to NGO MLSFCS	
	5735557.83	for IAY 2017-18	32400.00
		Salary & Allowances	175176.00
		Maintenance of Office Vehicle	59230.00
		MCP & PSSA	934683.00
<b>Fund received from :</b>			
Programme Implementation			
& Evaluation Department			
Govt. of Meghalaya			
MCP&PSSA Act, 2017			
i) For 2018-19	491270.00		
ii) For 2017-18	<u>4220588.00</u>		
	4711858.00		
Insurance Claimed	10200.00		
Bank Interest	262379.00	<b>Closing Balances :</b>	
RTI Fee	10.00	Cash in Hand	-
		Cash at Bank :	
Loan from		SB A/c with YES Bank	
State Rural Employment Society,	16400000.00	A/c No. 015294600000601	<u>17852966.83</u>
Shillong			17852966.83
<b>Total Rupees</b>	<u><b>27120004.83</b></u>	<b>Total Rupees</b>	<u><b>27120004.83</b></u>

As per our separate report of even date attached  
for SHYAM CHETTRI AND ASSOCIATES  
Chartered Accountants



Place : Shillong  
Date : 28.08.2020

*Shyam Chettri*  
CA SHYAM CHETTRI  
(Membership No 303246)

MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

SUBSIDIARY ACCOUNT / MGNREGA

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

YES Bank, Savings Bank Account

A/c No. 015294600000601

Bank Balance as per Cash Book	1815494.12
Bank Balance as per Bank Statement.	<u>1815494.12</u>



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MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

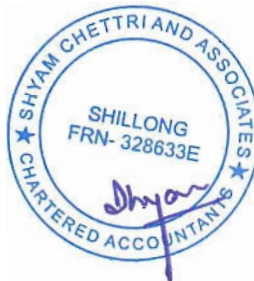
STATE FUNDS ACCOUNT

BANK RECONCILIATION STATEMENT AS ON 31.03.2020

YES Bank, Savings Bank Account

A/c No. 015294600000601

Bank Balance as per Cash Book			17852966.83
Add: Cheque Issued but not presented for payment till 31.03.2020			
Date	Chq. No.	Amount	
19.03.2020	756095	353.00	
19.03.2020	756096	3411.00	3764.00
Bank Balance as per Bank Statement.			<u>17856730.83</u>



MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT)  
SHILLONG : MEGHALAYA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT  
YEAR ENDED 31.03.2020

1 **ACCOUNTING CONVENTION:**

The financial statements have been prepared on the basis of historical cost convention and on the Cash method of accounting.

2 **FIXED ASSETS:**

- a. Fixed assets have been stated at brought forward Written Down Value (WDV) and cost of additions as reduced by depreciation during the year.
- b. Depreciation have been provided on WDV method as per rates and manner prescribed under Income Tax Act 1961.

3 **RETIREMENT BENEFITS:**

Provision for retirement benefits to staff have not been made. The same is being charged off to revenue as and when paid.

4 **ROUNDING OFF**

Figures have not been rounded off.





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

**Annexure-V: 12.Social Audits during 2019-20: The status of social audits during 2019-20 are given below:-**

**12.1.Social Audits during 2019-20 – MGNREGA : Social Audit Status - Planned vs conducted**

Sl.No.	District	Total number of GPs	Total number of GPs planned for audit at least once in FY	Percentage of GPs planned for audit at least once in FY	Total number of GPs audited at least once in FY	Percentage of GPs audited at least once in FY	Total number of GPs audited once in FY	Total number of GPs audited twice in FY
1	East Garo Hills	484	467	96.49%	467	96.49%	2	465
2	East Jaintia Hills	198	184	92.93%	184	92.93%	5	179
3	East Khasi Hills	904	886	98.01%	886	98.01%	4	882
4	North Garo Hills	478	478	100.00%	478	100.00%	0	478
5	Ri- Bhoi District	604	601	99.50%	601	99.50%	1	600
6	South Garo Hills	722	687	95.15%	690	95.57%	12	678
7	South West Garo Hills	473	473	100.00%	473	100.00%	0	473
8	South West Khasi Hills	315	312	99.05%	311	98.73%	11	300
9	West Garo Hills	1,036	1,032	99.61%	1,032	99.61%	0	1,032
10	West Jaintia Hills	295	292	98.98%	292	98.98%	9	283
	<b>Total</b>	<b>6,338</b>	<b>6,238</b>	<b>98.42%</b>	<b>6,240</b>	<b>98.45%</b>	<b>44</b>	<b>6,196</b>

**12.2.Social Audits under the Health Department for NHM Programmes/ VHSNC/ Services under the Health Institutions** was conducted during the financial year 2019-20 (period of July 2019- September 2019) for schemes sanctioned during 2018-19 from the period of July 2019- September 2019 in 1965 villages under 15 (fifteen) Blocks in all the 11 (eleven) districts.

Sl. No.	Name of the District	Block	Nos. of VHSNC Covered
1	East Jaintia Hills District	Saipung	76 nos.
2	West Jaintia Hills District	Laskein	30 nos.
3	East Khasi Hills District	Mawphlang	117 nos.
4	Ri- Bhoi District	Bhoirymbong	109 nos.
	Ri- Bhoi District	Umsning	152 nos.
5	West Khasi Hills District	Nongstoin	195 nos.
6	South West Khasi Hills District	Mawkyrwat	148 nos.
	South West Khasi Hills District	Ranikor	18 nos.
7	West Garo Hills District	Selsella	215 nos.
	West Garo Hills District	Demdemma	126 nos.
8	East Garo Hills District	Samanda	149 nos.
9	South Garo Hills District	Rongara	36 nos.

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10	North Garo Hills District	Bajengdoba	148 nos.
	North Garo Hills District	Resubelpara	237 nos.
11	South West Garo Hills District	Zikzak	109 nos.
	<b>Total</b>		<b>1865 Nos.</b>

**12.3. Social Audits under the Education Department for Mid Day Meal Scheme** sanctioned during 2018-19 was conducted in 1819 nos. of schools conducted during the financial year 2019-20 (period of July 2019- September 2019) under 7 (seven) Blocks in 2 (two) districts of West Jaintia Hills District and Ri- Bhoi District.

Sl.No.	Name of the District	Name of the Block	Nos. of Schools covered
1.	Ri- Bhoi District	Jirang	145 nos.
		Umling	334 nos.
		Umsning	241 nos.
		Bhoirymbong	187 nos.
2.	West Jaintia Hills District	Amlarem	178 nos.
		Laskein	328 nos.
		Thadlaskein	406 nos.
	<b>Total</b>		<b>1819 nos.</b>

**12.4. Social Audits for Border Area Development Programmes** conducted during the financial year 2019-20 (period of July 2019- September 2019) in 199 (one hundred and ninety nine) nos. of Villages under 15 (fifteen) nos. of BAD Blocks under 7 (seven) districts for schemes sanctioned during 2018-19.

Sl.No.	District	BAD Block	Nos. of villages covered.
1	East Jaintia Hills District	Khliehriat	8
2	West Jaintia Hills District	Amlarem	12
3	East Khasi Hills District	Pynursla	19
		Mawsynram	11
		Khadarshong - Shnong Laitkroh	2
		Shella Bholaganj	17
4	South West Khasi Hills District	Ranikor	13
5	West Garo Hills District	Dalu	19
6	South Garo Hills District	Baghmara	8
		Gasuapara	20
		Rongara	15
		Chokpot	6
7	South West Garo Hills District	Betasing	15
		Zikzak	19
		Damalgre	15
	<b>Total</b>		<b>199</b>

**12.5. Social Audits of PMAY- G during 2019-20 :**

Sl.No.	District	No. of GPs having eligible beneficiaries 2017-18	No. of GPs where social audit was conducted in FY 2019-20	Completed	Ongoing	Not Started	Total
1	East Jaintia Hills	20	20	35	16	1	52
2	West Jaintia Hills	203	203	24	143	24	191
3	East Khasi Hills	156	156	10	206	121	337

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4	Ri Bhoi	182	182	4	244	164	412
5	West Khasi Hills	182	182	10	435	19	464
6	South West Khasi Hills	45	45	13	171	63	147
7	East Garo Hills	209	209	62	405	45	512
8	North Garo Hills	156	156	11	302	88	401
9	West Garo Hills	338	338	0	413	478	901
10	South West Garo Hills	70	70	2	34	44	80
11	South Garo Hills	122	122	11	139	33	183
	<b>Total</b>	<b>1683</b>	<b>1683</b>	<b>182</b>	<b>2508</b>	<b>1080</b>	<b>3680</b>

12.6. Social Audit under the MCPSSA Act was conducted from the period of 10<sup>th</sup> October 2019- 21<sup>st</sup> October 2019:

Sl. No.	Name of the District	Name of the Block	Nos. of the Villages covered
1	South West Khasi Hills District	Mawkyrwat	10
		Ranikor	10
2.	East Garo Hills District	Samanda	7
		Dambo Rongjeng	7
		Songsak	6
3.	West Khasi Hills District	Mawthadraishan	3
		Mawshynrut	3
	<b>Total</b>		<b>46 nos,</b>

12.7. Conduct of social audits during 2019-20 under the MCPSSA Rule, 2019 through the social audit app/Sangrah app (android mobile application) for NSAP, MDM, Annapurna, ICDS and Health for schemes sanctioned during 2017-18:

Sl. No.	District	Block	Village	Name of Schemes / Nos. of Institutions/Beneficiaries covered
1.	East Jaintia Hills District	Khliehriat C&RD Block	Sohkymphor	7(seven) nos.of schools (MDM)
2.	East Jaintia Hills District	Saipung C&RD Block	Tongseng	3 (three) schools (MDM )
3.	West Jaintia Hills District	Thadlaskein C&RD Block	Moodymmmai	NSAP beneficiaries, i.e, 33 (thirty three) nos. and 2 (two) nos. of Annapurna.
4.	East Khasi Hills District	Mawphlang C&RD Block	Mawreng	MDM - 3 (three) nos. of schools NHM- 4 (four) nos. of VHSNCs ICDS - 2 AWCs ICDS - THR (6 months - 3 yrs) - 1 AWC
5.	East Khasi Hills District	Khadar Shnong Laitkroh C&RD Block	Swor	ICDS - 3 nos. of AWC, NSAP - (9 IGWPS, 1 NFBS, 1 Annapurna).
6.	Ri - Bhoi District	Jirang C&RD Block	Mawdem Mawsohshrieh	NSAP including Annapurna, MDM, NHM and health services, ICDS.
7.	Ri - Bhoi District	Umling C&RD Block	Umling Lambrang	NSAP including Annapurna, NHM and health

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				services, ICDS
8.	South West Garo Hills District	Betasing Block	C&RD Monabari	MDM in one school.

**12.8.Social Audits during 2020-21 :** Social Audits during 2020-21 were conducted through the Social Audit App - Sangrah App for the schemes given below [status as on 27.1.2021] :-

Sl. No.	District	MGNREGA	Concurrent MGNREGA		NSAP		PMAY-G		BADO		CLMP
		Nos of villages covered	Nos of villages covered	Nos of project covered	Nos of villages covered	Nos of beneficiaries covered	Nos of villages covered	Nos of beneficiaries covered	Nos of villages covered	Nos of schemes covered	Nos of villages covered
1	East Garo Hills	472	279	302	362	2950	333	2046	0	0	19
2	East Jaintia Hills	170	17	32	162	2189	46	257	4	5	29
3	East Khasi Hills	884	395	1403	1091	9683	262	1856	37	42	64
4	North Garo Hills	477	402	470	290	1504	239	1082	0	0	15
5	Ri Bhoi	601	244	373	516	8119	211	1449	0	0	23
6	South Garo Hills	690	687	701	404	2717	418	389	0	0	24
7	South West Garo Hills	458	131	180	427	1679	154	449	0	0	0
8	South West Khasi Hills	311	306	380	229	2791	137	874	13	14	28
9	West Garo Hills	1580	753	574	615	6673	481	3147	20	15	24
10	West Jaintia Hills	82	64	0	82	0	26	311	0	0	0
11	West Khasi Hills	799	179	297	403	5729	382	2489	1	1	21
	<b>Total</b>	<b>6524</b>	<b>3457</b>	<b>4712</b>	<b>4581</b>	<b>44034</b>	<b>2689</b>	<b>14349</b>	<b>75</b>	<b>77</b>	<b>247</b>

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**ANNEXURE- VI Proposed Budget 2020-21 (in Rs.)**

Sl.No	Particulars / Sub head	Salary Per Month	Total Salary	EPF Contribution	Telephone & Internet Allowance	Grand Total
1	<b>A.Head Quarter, Shillong</b>					
	<b>A. Salary.</b>					
	Director	60,000	7,20,000.00	Nil	5,000.00	7,25,000.00
	SDC	48,000	5,76,000.00	22,500.00	5,000.00	6,03,500.00
	3 (three) SAE	28,750	10,35,000.00	67,500.00	15,000.00	11,17,500.00
	3 (three) JC	20,000	7,20,000.00	67,500.00	15,000.00	8,02,500.00
	WM	22,000	2,64,000.00	22,500.00	5,000.00	2,91,500.00
	Office assistant cum accounts assistant	14,700	1,76,400.00	22,500.00	5,000.00	2,03,900.00
	Driver	12,075	1,44,900.00	21,888.00	5,000.00	1,71,788.00
	Peon Cum Cleaner	9,450	1,13,400.00	14,175.00	5,000.00	1,32,575.00
	<b>Total</b>	<b>2,14,975.00</b>	<b>37,49,700.00</b>	<b>2,38,563.00</b>	<b>60,000.00</b>	<b>40,48,263.00</b>
2	<b>TA&amp;DA of Staffs</b>					<b>3,74,970.00</b>
3	<b>C. Office Contingencies: Payment of Office rent, stationery, telephone, electricity, postage, Internet, printing of booklet, consumable items of computer and Xerox machine, POL, advertisement etc.</b>					<b>60,00,000.00</b>
4	<b>District [DSARPs/BRPs/VRPs]:</b>	<b>Salary Per Month</b>	<b>Total Salary</b>	<b>EPF contribution.</b>		
	A. Salaries of DSARPs 16 Nos.	24,000.00	46,08,000.00			
	B. TA	5,000.00	9,60,000.00			
	C. Telephone and internet allowance	500	96,000.00			3,60,000.00
	D. Salaries of Block Resource Persons	10,500.00	57,96,000.00			
	E. TA	2,000.00	3,84,000.00			9,93,600.00
	C. Telephone and internet allowance	500	1,38,000.00			
	F. Salaries of Village Resource Persons	9,450.00	2,94,84,000.00			
	G. TA	1,500.00	2,88,000.00			4,852,800.00
	C. Telephone and internet allowance	500	7,80,000.00			
	<b>Total</b>	<b>53,950.00</b>	<b>4,25,34,000.00</b>	<b>62,06,400.00</b>		<b>4,87,40,400.00</b>
5	<b>Committed Expenditures during 2020-21</b>					<b>59,32,800.00</b>
6	<b>Others</b>					
	<b>Expenditure for conduct of social audits under the State Act- Pilot Social Audits and Evaluation Studies</b>					
	A. Training for Surveyors for conduct of baseline survey for 150 nos. villages [ongoing]					50,000.00
	B.Training for Resource Persons for conduct of social audits for 75 nos. of villages					10,00,000.00
	C. Conduct of baseline survey .					10,00,000.00
	D. Conduct of social audits in the field.					12,00,000.00
	E.Engagement of the IIPH					20,00,000.00
	F. Engagement of the National Resource Persons * 8 nos. [8*200000]					16,00,000.00
	G. Printing and Stationeries					2,50,000.00
	H. Miscellaneous Expenditure					50,000.00



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<b>TOTAL</b>		<b>9,400,000.00</b>
<b>GRAND TOTAL</b>		<b>7,44,96,433.00</b>
<b>The expenditure of the proposed budget will be met from:-</b>		
<b>A.Funds received by MSSAT during the FY 2020-21 under MGNREGA Account</b>		
<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	1 <sup>st</sup> Tranche State Share for FY 2020-21 under MGNREGA	20,27,666.00
2	1 <sup>st</sup> Tranche Central Share under MGNREGA for FY 2020-2021	1,82,49,000.00
3	Part of 1 <sup>st</sup> Tranche Central Share under MGNREGA for FY 2020-2021	72,67,600.00
4	Bank interest Received as on December 2020	70,312.00
	<b>Total</b>	<b>2,76,14,578.00</b>
<b>B.Funds received by MSSAT during the FY 2020-21 under State Fund Account</b>		
<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	Funds received from MBMA for conduct of SA under CLLMP Project	36,90,000.00
2	Funds received from C&RD for conduct of SA under NSAP	4,66,365.00
3	Funds as Loan received from SRES	1,19,31,800.00
4	Bank interest Received as on December 2020	1,56,270.00
	<b>Total</b>	<b>1,62,44,435.00</b>
<b>C. Other sources</b>		
<b>Sl. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	2 <sup>nd</sup> Installment sanctioned by the Ministry during 2020-2021 [yet to receive]	2,55,16,600.00
2	2 <sup>nd</sup> Installment State Share @10% during 2020-2021 [yet to receive]	28,35,178.00
3	Part of 1 <sup>st</sup> Tranche State Share @10% under MGNREGA for FY 2020-2021 [yet to receive]	8,07,512.00
4	1% of Administrative cost under PMAY-G 19-20 ( for 17,200 nos. of beneficiaries) yet to receive from the C&RD	3,440,000.00
5	1/6th of the Administrative Expenses on NSAP (2019-20) for 63,116 nos. of beneficiaries yet to receive from the C&RD	6,73,000.00
	<b>Total</b>	<b>3,32,72,289.00</b>
	<b>Grand Total</b>	<b>7,71,31,302.00</b>

**ANNEXURE- VII Proposed Budget 21-22(in Rs.)**

Sl.No	Particulars / Sub head	Salary Per Month	Total Salary	EPF Contribution	HRA @10 % Max Rs. 5,000/-	Telephone and internet allowance	Grand Total
1	<b>A.Head Quarter, Shillong</b>						
	<b>A. Salary.</b>						
	Director	60,000.00	7,20,000.00	Nil	60,000.00	6000	7,86,000.00
	SDC	50,000.00	6,16,000.00	22,500.00	60,000.00	6000	7,04,500.00
	3 (three) SAE	30,000.00	11,05,000.00	67,500.00	1,10,500.00	18000	13,01,000.00
	3 (three) JC	20,000.00	7,20,000.00	67,500.00	72,000.00	18000	8,77,500.00
	Web Manager	23,100.00	2,83,800.00	22,500.00	28,380.00	6000	3,40,680.00
	Data Analyst cum Knowledge	35,000.00	4,20,000.00	22,500.00	42,000.00	6000	490,500.00

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	Management Manager						
	Human Resource Manager	35,000.00	4,20,000.00	22,500.00	42,000.00	6000	490,500.00
	Accountant	25,000.00	3,00,000.00	22,500.00	30,000.00	6000	358,500.00
	Office cum accounts asstt	14,700.00	1,84,100.00	22,463.00	18,410.00	6000	230,973.00
	Driver	12,075.00	1,51,225.00	18,903.00	15,123.00	6000	191,251.00
	Peon Cum Cleaner [multi task staff]	9,450.00	1,18,350.00	14,794.00	11,835.00	6000	150,979.00
	Total	3,14,325.00	50,38,475.00	3,03,660.00	4,90,248.00	90,000.00	5,922,383.00
2	TA&DA of Staffs						503847
3	C. Office Contingencies: Payment of Office rent, stationery, telephone, electricity, postage, Internet, printing of booklet, consumable items of computer and Xerox machine, POL, advertisement etc.						60,00,000.00
4	District [DSARPs/BRPs/VRPs]	Salary Per Month	Total Salary	EPF contribution			
	A. Salaries of DSARPs 16	25,000.00	48,00,000.00				66,32,700.00
	B. TA & DA	5,000.00	9,60,000.00	3,60,000.00			
	C. Telephone and internet allowance	500	96,000.00				
	HRA @ 7.5%		4,16,700.00				
	D. Salaries of Block Resource Persons	10,500.00	57,96,000.00	8,78,750.00			
	E. TA & DA	2,000.00	11,04,000.00				
	C. Telephone and internet allowance	500	2,76,000.00				
	HRA @ 7.5%		5,27,250.00				85,82,000.00
	Engagement of VRPs for conduct of Social Audit for 6338 Villages @Rs. 1,000/- per village for 2 Rounds.						1,26,76,000.00
	Training for Resource Persons before conduct of social audits						7,00,000.00
5	Others						
	Expenditure for conduct of social audits under the State Act for conduct of Pilot Social Audits and Evaluation						
	A. Training for Surveyors for conduct of baseline survey for 150 nos. villages [ongoing]					50,000.00	
	B.Training for Resource Persons for conduct of social audits for 75 nos. of villages					10,00,000.00	
	C. Conduct of baseline survey .					10,00,000.00	
	D. Conduct of social audits in the field.					12,00,000.00	
	E.Engagement of the IIPH					20,00,000.00	
	F. Engagement of the National Resource Persons * 8 nos. [8*400000]					32,00,000.00	
	G. Printing and Stationeries					2,121,250.00	
	H. Miscellaneous Expenditure					50,000.00	
	I. Purchase of 1 (one) vehicle and creation of post of 1 Driver					12,00,000.00	
	TOTAL					1,18,21,250.00	
	GRAND T O T A L					5,28,38,180.00	
	The expenditure of the proposed budget will met from:-						
Sl. No.	Particulars						Amount
1	1 <sup>st</sup> and 2 <sup>nd</sup> Installments Central Share under MGNREGA during FY 2021-2022						5,10,33,200.00
2	1 <sup>st</sup> and 2 <sup>nd</sup> Installments State Share during FY 2021-22 under MGNREGA						56,70,356.00
3	1% of Administrative cost under PMAY-G 19-20 ( for 25,524 nos. of beneficiaries) yet to receive from the C&RD						51,04,800.00

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

4	1/6th of the Administrative Expenses on NSAP (2019-20) for 63,116 nos. of beneficiaries yet to receive from the C&RD	6,73,000.00
TOTAL		6,24,81,356.00

ANNEXURE-VIII :NSAP- PPT [Status from June 2020- October 2020 – Draft- By CDFI].



## Contents

Background of the Scheme & this Social Audit
Methodology
Key Findings
Entitlements
Inclusion & Exclusion errors in the Scheme
Perception of the beneficiaries
Extent of awareness
Benefits of this Social Audit to the Department

Research Analyze Innovate



## Background of IGNOAPS & this Social Audit

### Eligibility Criteria & Entitlement

Age	Entitlements		
	Central (R)	State (R)	Total (R)
60-79	200	300	500
80 & Above	500	50	550

### Social Audit

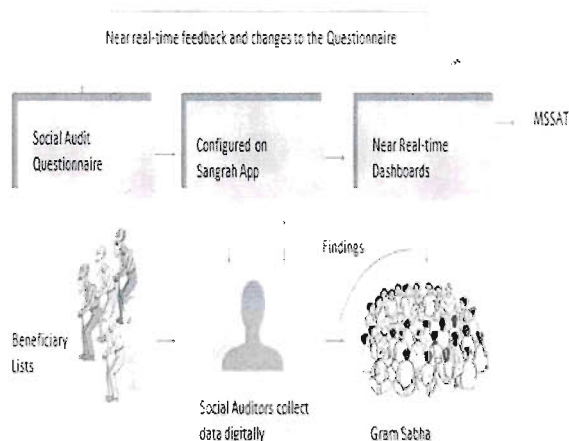
Coverage	
Beneficiaries	33,540
Districts	11
Villages	3,940
Period	
From	Jun, 2020
To	Oct, 2020
Auditors	
No	> 300

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Meghalaya, Shillong

## Methodology



### Status Check

Have a contact no

Only 7% of the beneficiaries have a contact no



Those over 80 years are less likely to have a contact, no compared to those between 60 and 79 years of age

Have Pension Passbook

75% of all beneficiaries 60 years and above do not have a pension pass book

5% more beneficiaries have a passbook if the age is 80 Years and above



Type of ID with beneficiaries



Author card	7.3%
BPL Card	6.6%
EPIC ID	82.0%
Other	4.9%
Others	5.2%

## Status Check

10%

Did not receive the Pension Amount last year

18%

Mentioned that some amount was overdue

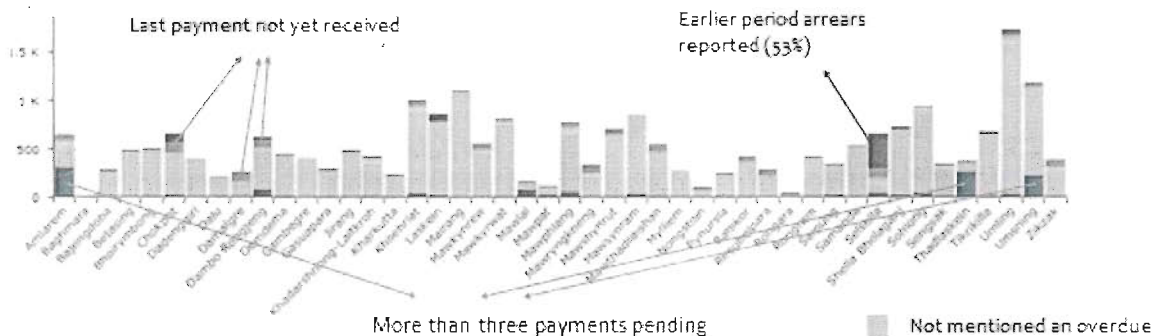
2%

Mentioned getting  
pension from other Dept.

15%

Cases where start date of Pension could be collected

Block wise overdue



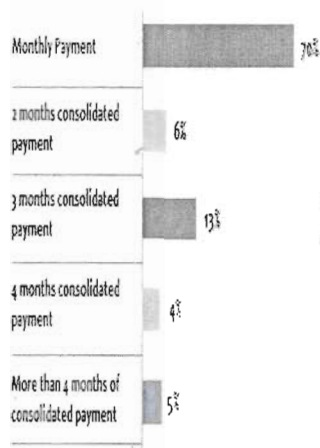


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# MEGHALAYA SOCIETY FOR SOCIAL AUDIT & TRANSPARENCY (MSSAT) Meghalaya, Shillong

## Entitlements – Payment of consolidated amounts

Of the 37,478 instances of payments which were collected from the beneficiaries, **70%** were found to be single month payments i.e. payment of INR 500 or INR 550



In at least **30%** cases, there appears to be a delay and hence the need to consolidate and pay

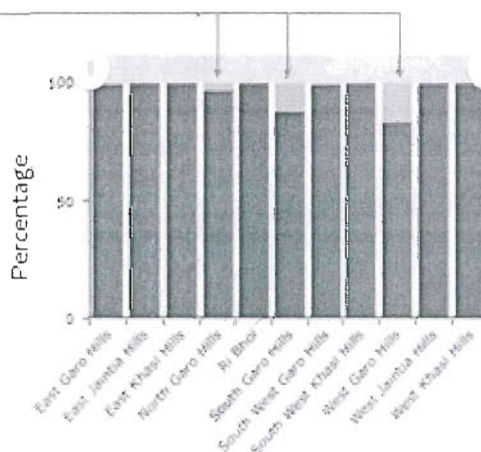
## Entitlements – Withdrawal cost of DBT to beneficiaries

Just about **3%** of beneficiaries mentioned that they incurred cost during withdrawal



Beneficiaries from only **3** Districts have reported incurring a cost especially those in WGH

The main reasons cited for incurring the cost are  
a. Withdrawal fee from Bank Account  
b. Filling up the withdrawal form





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

## Entitlements – Amount received by the beneficiaries & Errors

Entitlement amount received by beneficiaries in various age groups

Age Group	R 500	R 350	% in Sample
< 60 Years			10%
60 – 79 Years	84%	24%	77%
> 79 Years	9%	73%	13%
	100%	100%	100%

- Need to be identified & removed (Inclusion Errors)
- Need to move to higher entitlement (Exclusion Errors)
- Need to move to lower entitlement (Inclusion Errors)

Note – The above is deduced from a sample of 1000 beneficiaries which is assumed to be correctly collected

Verification of age against Doctor's Certificate

Age in Doctor's Certificate	Stated Age	
	60-79 Yrs	> 79 Yrs
< 60 Years		
60 – 79 Years	89%	18%
> 79 Years	1%	81%
	100%	100%

- Need to be identified & removed (Inclusion Errors)
- Need to move to higher entitlement (Exclusion Errors)
- Need to move to lower entitlement (Inclusion Errors)

Note – The above is deduced from a sample of 1000 beneficiaries for whom age in doctor's certificate was captured

## Inclusion Errors – Non eligible beneficiaries availing benefits

Not yet reached the eligible Age

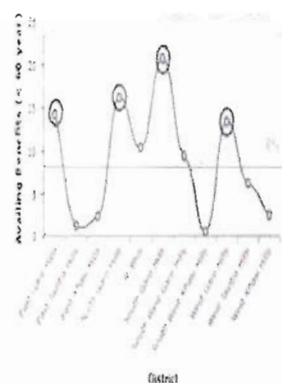
8% of the beneficiaries have reported their age to be < 60 years

In 33% of the above cases, a doctors certificate was available

- 92% of the cases the age on the doctors certificate matched or was lesser than the stated age
- This means that there is an inclusion error of 2.5%

Amongst those with Age < 60 years, in only 6% of the cases did the age in doctors certificate make them eligible (i.e. age was >= 60 in the doctors certificate)

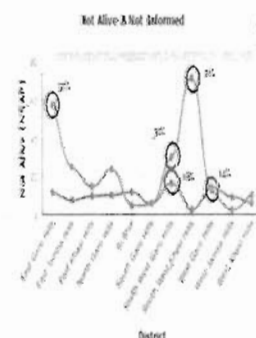
% of beneficiaries with age < 60 years



It is particularly high in 4 districts – EGH, NGH, SGH, WGH

## Inclusion Errors – Ghosts

After the initial few audits, the social auditors verified the status of the beneficiaries



Beneficiaries Verified	27,106	81% Of total
Not alive	2,784	10% Of verified
Not alive & ineligible	51	2% Of Not alive
Untraceable	239	8% Of verified
Not informed anyone	514	2% Of verified

At the minimum, 2% ghosts may be living in the system

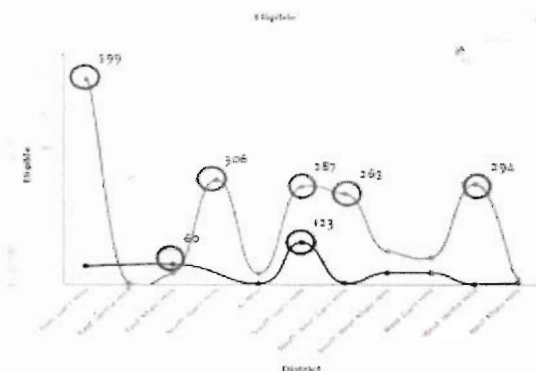
- SGH, EGH, WGH – Districts with high % of deaths not informed further
- SGH, WGH – Districts with high % of not alive beneficiaries

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

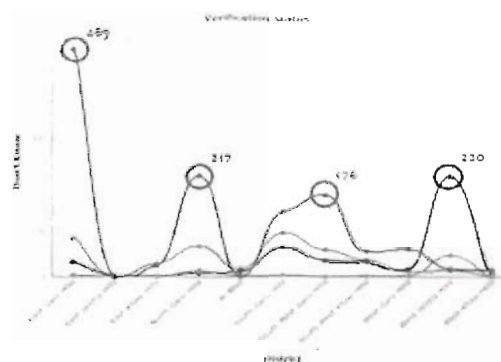


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## Exclusion Errors – Eligible but not beneficiaries



- EGH, NGH, SWGH, WJH – Districts with high nos. of Eligible people.
- EKH, BGH – Districts with high nos. of Eligible people as per SSC List.



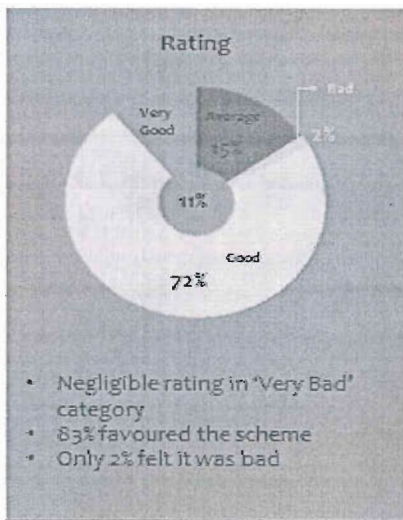
- Don't Know
- Verified and Accepted
- Verified and Rejected
- Not Verified
- 3263 people with Not Verified status. BGH, NGH, SWGH with the highest numbers.
- 433 people with Verified and Accepted Status. WJH with the highest Number
- 411 people with Verified and Rejected Status.
- 75 people don't know the status.

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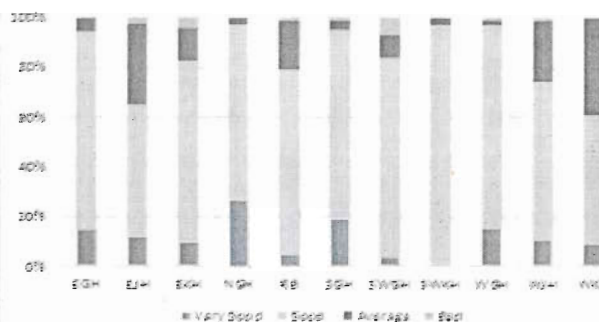
## Perception



### Top suggestions from the beneficiaries

- Increase Pension Amount
- Make regular monthly payments

### District Ratings



Perception  
EGH, NGH, SWGH  
Perception  
WJH, WBH, WDH, WSH

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अमरजीत सिन्हा  
AMARJEET SINHA



सचिव  
भारत सरकार  
ग्रामीण विकास मंत्रालय  
ग्रामीण विकास विभाग  
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DO # L-11033/40/2016-RE.7

January, 02, 2017

Subject: Making Social Audit effective - Creating a Community Cadre of Village Resource Persons from among women Self Help Groups members

Dear Chief Secretary,

As you are aware, Social Audit is a mandate under the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). Approval of Government has been taken for Social Audit under Pradhan Mantri Awaas Yojana - Gramin (PMAY-G), programmes of Ministry of Panchayati Raj, and some other Departments of Government. The only programme where an autonomous structure has been envisaged and set up in most States is MGNREGA. The same structure is being used for Social Audit of all other programmes as well. The experience of the previous years in MGNREGA has indicated that the current practice is inadequate to carry out Social Audit effectively.

2. The Ministry of Rural Development has examined the issue carefully and would like to do the following 3 things at the earliest in partnership with States: -

- (i) Develop a Community Cadre of Village Resource Persons (VRPs) from among women Self Help Group (SHG) members and NIRD&PR & TISS will prepare a 3 day training manual for these VRPs. The training will be imparted by the States in accordance with the training manual so prepared.
- (ii) Complete the orientation of Block, District and State level Resource Persons engaged in Social Audit based on the Training Handbook developed by NIRD & PR and TISS, Mumbai.
- (iii) Adopt the detailed Auditing Standards developed by Joint Task Force set up in consultation with the Controller & Auditor General of India. The Ministry has examined the Task Force Reports and after due consultation has accepted the suggestions. A O.M on the same is attached for your perusal.

3. The 3 specific points made above will institutionalise the system of Social Audit meaningfully and in a positive way leading to stoppage of leakages in a range of village level development initiatives.

4. A Community Cadre of Social Auditors drawn from women members of SHGs will be a very effective community accountability framework. The States may also consider women SHG members as Block, District and State Resource Persons not as employees of Government but purely as a Community Cadre that is paid on the basis of work done. We look forward for your response in this regard.

*With best wishes,*

Yours sincerely,



[Amarjeet Sinha]

*2 January 2017*

encl: as above

To

Chief Secretaries of all States/UTs  
Prl Secy (RD) of all States/UTs