

GOVERNMENT OF INDIA  
MINISTRY OF RURAL DEVELOPMENT  
DEPARTMENT OF RURAL DEVELOPMENT

**LOK SABHA**  
**UNSTARRED QUESTION NO. 3908**  
TO BE ANSWERED ON 09.08.2018

**ACCOUNTABILITY FRAMEWORK FOR RURAL DEVELOPMENT**

**3908. SHRI SUMAN BALKA:**

Will the Minister of **RURAL DEVELOPMENT** be pleased to state:

- (a) whether his Ministry has developed an accountability framework for all its programmes through the multipronged framework of Social Audit, Financial Audit, Geo-tagging and use of ITDBT and if so, the details thereof;
- (b) whether any advisory Group on internal audit has been set up to suggest system for continuous improvement in implementation of schemes and their better compliance and if so, the details thereof;
- (c) whether the Government proposes to launch a certificate programme on internal audit for retired and serving accounts officers and other Government servants and if so, the details thereof;
- (d) whether the Government also proposed to launch a certificate programme on social audit for women Self Help Group members and if so, the details thereof; and
- (e) whether his Ministry has introduced a system of Common Review Mission (CRM) to assess the progress of schemes in States and if so, the details thereof?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF RURAL DEVELOPMENT**  
**(SHRI RAM KRIPAL YADAV)**

(a): Yes Madam. The Government has evolved a robust multipronged accountability framework for all its programmes through legislative control on Budget, Financial Rules and Regulations, guidelines of programmes, financial control, financial audit, Public Financial Management System, Direct Benefit Transfer, internal audit, social audit, evaluation, impact assessment etc.

As per Section 24 of Mahatma Gandhi National Rural Employment Guarantee Act 2005, Government in consultation with the Comptroller and Auditor General (CAG) of India, audits of the accounts of the Schemes at all levels have been prescribed. Social audit of all expenditure and all the works executed under the Scheme is a statutory commitment under this Act. The Ministry has also introduced Auditing Standards in order to strengthen the process of social audits and ensure the compliance of Audit of Scheme Rules, 2011. The Ministry has mandated the formation of independent social audit units. 26 States have established Independent Social Audit Units as on 07.08.2018.

Expenses incurred under centrally sponsored schemes are audited at state level and utilization certificates are obtained from the states before further release of funds. Ministry also conducts internal audit in some cases.

Building on the principle of eligibility through Socio Economic Census 2011, the programmes have made significant progress in institutionalizing a transparent framework. Besides, all transaction based MIS in the public domain that provides geo-tagged photos and real time information; efforts have been made to develop citizen centric apps like Gram Samvad, Meri Sadak, Awaas App etc. to improve the accountability to the people. The Memorandum of Understanding (MoU) was signed on 30.07.2018 between the Department of Rural Development, Ministry of Rural Development and National Remote Sensing Centre (NRSC) Hyderabad, Indian Space Research Organisation (ISRO), Department of Space (DoS) for Geo-tagging the assets under the MGNREGS in each Gram Panchayat. The MoU addresses specific components of geo-tagging the assets and creation of data base for online recording and monitoring.

Under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), the Ministry along with the States/UTs has been making concerted efforts for improving the timely payment of wages. DBT under MGNREGA is a major reform process where benefits are credited directly into the bank accounts of MGNREGA workers, preferably Aadhaar Based Payments, cutting several layers in the delivery process. States/ UTs have been advised to generate pay orders in time. This has resulted in considerable improvement in the status of timely generation of pay order and leading to improvement in actual time taken to credit wages in the workers account. During the current financial year 2018-19 (as on 07.08.2018), around 92% pay orders have been generated within 15 days from the date of closure of the Muster Roll. In PMAY-G, NSAP, PMGSY and NRLM schemes also the payments are released in the account of most of the beneficiaries and vendors.

(b): Yes Madam. One Expert Advisory Group on Internal Audit was constituted on 05.06.2017 to strengthen and revamp internal audit setup. EAG has submitted its report in March, 2018. EAG has recommended to setup a separate office of internal audit headed by Chief Controller of Accounts with required financial and human resources. The EAG has also recommended to establish a Centre for Internal Audit for Rural Development (CIARD) to assist the states in Internal Audit, to create capacities and to develop synergy in internal control mechanisms. Further, a Standing Committee of Experts has been constituted for taking forward the work of capacity building and sensitization about internal audit in the states.

(c): Yes Madam. A certificate course on internal audit for serving and retired Accounts Officers and other Government servants has started at National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad. Objective of the course is to create a pool of trained and certified internal auditors who would be equipped with an understanding of internal audit process, roles and responsibilities. This 3 week long course contains theoretical and practical modules on internal audit. As per the curriculum the trainees would be deployed on actual audits as part of practical assignment. Successful trainees would be declared as certified auditors and their services may be utilized by the States and Central Govt. Departments to conduct risk based Internal Audits.

(d): Yes Madam. The Ministry rolled out Self Help Group – Village Resource Person (SHG-VRP) training programme on Social Audits in 11 States in order to create a cadre of resource persons at village level to facilitate effective conduct of Social Audits. The details of the SHG-VRPs trained as on 07.08.2018 is as under:

S. No.	State	Number of Village Resource Persons (VRPs) trained
1	Chhattisgarh	14214
2	West Bengal	73
3	Jharkhand	4952
4	Tamil Nadu	21187
5	Karnataka	1130
6	Assam	1635
7	Telangana	1682
8	Madhya Pradesh	11315
9	Bihar	2611
10	Odisha	3547
11	Andhra Pradesh	5200
<b>Total</b>		<b>67546</b>

(e): Yes Madam. In its quest towards achieving the mandate of sustainable development and inclusive growth, the Department has started the Common Review Mission (CRM) as an annual exercise to evaluate the progress of rural development programmes in diverse contexts and use such evidence to constantly improve programme design and implementation. CRM comprises multi disciplinary team of senior retired government officials, academia, rural development experts and civil society members. So far three Common Review Missions have been undertaken. The third CRM has recently visited 8 states namely, Andhra Pradesh, Jharkhand, Karnataka, Odisha, Rajasthan, Sikkim, Uttar Pradesh and West Bengal.

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