

# **Human Resource Policy of Social Audit Unit (SAU ) Kerala**

## **I. Duties and Responsibilities of the Director**

The Director is the chief executive functionary of the Social Audit Unit and he has to carry out the following duties and responsibilities;

1. Responsible for developing the strategic plan for the effective functioning and setting the vision and mission of the SAU.
2. Answerable and accountable to the General Body, Governing Body and Executive Committee of the Social Audit Society.
3. To ensure that all policy decisions taken by the Society Governing Body are implemented in time.
4. Responsible to manage the day to day functioning of the Society and to provide leadership to the functioning of the Society.
5. Responsible for ensuring that the SAU complies with the Society's bye laws and regulations of the MoRD, including the Master Circular issued by Gol.
6. Responsible for ensuring that the SAU complies with the provisions of the Audit of Schemes Rules 2011 and the Guidelines on Social Audit Standard 2016 issued by the MoRD.
7. Responsible for overseeing the SAU's human resource operations, including staffing, training and performance management.
8. Responsible for taking major decisions that affects the operations of the Society, its finances and future.
9. Ensure that the social audit undertaken by the SAU and the follow up actions are in compliance with the Audit of Scheme Rumes 2011.
10. Responsible for recruitment, appointment and monitoring of the staff of the SAU and the resource persons at various levels.
11. Responsible for overseeing the financial operations and fund management of the SAU and strengthen its resource capability.
12. Responsible for preparing the Annual Budget and Audit Social Audit Calendar and get approval of the Governing Body of the Society.
13. Responsible for managing the risks that the SAU faces and develop and implement risk management strategy for its effective functioning.

14. Maintain good stakeholder relations and good rapport with the Panchayats, the LSGD as the implementing department and MGNREGS Mission.
15. Represent the State Employment Guarantee Council (SEGC) and present the findings of Social Audit.
16. Prepare the Annual Administrative Report and submit the same to the Accounts and Auditor General and to the State Legislature.
17. Responsible for taking follow up action on the Social Audit findings and the Action Taken Report and closure of the issues with objectivity.
18. Design and implement capacity building and training for staff and resource persons of the SAU.
19. Design Guidelines and Standard Operating Procedures for the effective functioning of the Society and the Social Audit process.
20. Carry out the social audit of other flagship development programmes of the GoI and GoK and send social audit report in time to the departments/ implementing agencies concerned.
21. Ensure that the website of the SAU is maintained on an online basis and ensure transparency in the functioning of the Society.
22. Take disciplinary action over staff as per contract rules and code of conduct of the Society.

## **II. Duties and Responsibilities of the Social Development Specialist ( SDS )**

The Social Development Specialist has to play a key role to assist the Director to carry out the effective functioning of the Social Audit Unit and to conduct social audit with high quality. The important duties and responsibilities of the SDS are given below;

1. To assist the Director in the management and administration of the SAU office, particularly establishment matters of the staff and communication with external organizations and institutions.
2. To assist the Director in the effective management of the governance system of SAU, particularly in the preparation of the meeting notice, agenda note and minutes of the Executive Committee , Governing Body and General Body meetings of the Social Audit Society.



3. To assist the Director in the selection and recruitment of social audit resource persons at various levels.
4. To prepare the draft Annual Budget of the Society in consultation with the Accounts Division and to get the approval of the Governing Body and the General Body of the Society.
5. To monitor and oversee quality of the social audit process in various districts and to ensure that social audit resource persons are to follow the provisions of the Audit of Scheme Rules 2011 and the Social Audit Standards prescribed by the MoRD, Government of India.
6. To oversee the progress of social audit in various districts and to give facilitation support to the resource persons to achieve desired level of physical progress within the stipulated time frame.
7. To monitor the utilization of funds and the fund management of SAU and to prepare the proposal for fund release to the MoRD and also to ensure transfer credit of the sanctioned fund to the SAU account.
8. To oversee the preparation of the Utilization Certificate by the Accounts Division of the SAU and to ensure its correctness and reliability for submission to the MoRD.
9. To monitor the progress of uploading the Social Audit Reports in the MIS and to ensure the physical progress of social audit.
10. To prepare, consolidate and check the the data and reports and submit to the Director for onward submission to the Government of Kerala and Government of India.
11. To prepare the draft Annual Administration Report of the Social Audit Society and to submit the same to the Accountant General of Kerala, State Employment Guarantee Council and State Legislative Assembly.
12. To facilitate the audit of accounts of the SAU with the Accountant General office and to conduct the statutory audit in time.
13. To conduct field level research studies and do quantitative and qualitative analysis of the findings of social audit.
14. To prepare guidelines, policy notes, Standard Operating Procedures (SoPs) and rules for the effective functioning of SAU and conduct quality social audit.
15. To do liaison with the local governments, implementing officers and resource persons and to ensure smooth conduct of social audit and also to negotiate them to resolve conflicts.

### **III. Duties and Responsibilities of the State Resource Person (SRP)**

The State Resource Person (SRP) is another key functionary of the SAU to steer the social audit activities in the state. The important duties and responsibilities of the SRP are listed as follows;

1. Assist the Director to co-ordinate the social audit activities of other Centrally and State Sponsored development programmes, such as, preparing the social audit project proposals, development of social audit tools and indicators, preparation of handbooks, conduct of training for social audit resource persons and facilitate the social audit process.
2. Monitor the MGNREGS social audit process in various districts and to ensure its quality.
3. Design the capacity development and training programmes of MGNREGS and other social audit of other development programmes.
4. Assist the Director to co-ordinate the state level grievance redressal system for hearing the objections and complaints of the Panchayats on the observations and the audit reports prepared by the social audit resource persons.
5. Assist the Social Development Specialist (SDS) to prepare the Annual Administration Report, Agenda Note for the Governing Body and General Body meetings and reports to the State Employment Guarantee Council (SEGC).
6. Document the best practices of the social audit of MGNREGS and other development programmes.
7. Assist the Director to convene the review meetings of the DRPs and BRPs and to prepare the minutes of such meetings.
8. Assist the Director to liaise with the key officials of implementing agency/ departments and facilitate the social audit process and to take follow up actions.
9. To review the social audit reports prepared by the resource persons and to ensure its quality through capacity building and training programmes.
10. Collect and compile the doubts and clarifications of the resource persons and prepare the FAQ and publish in the SAU website.
11. To assist the SDS in the preparation of the Guidelines, Standard Operating Procedures (SoP) and Rules for the SAU.



12. To resolve the interpersonal issues of the social audit resource persons and to strengthen the team building process.

IV. Duties and Responsibilities of Management Information System (MIS) Expert

V. Duties and Responsibilities of Accounts Officer

### **Duties and Responsibilities of the Management Information System (MIS) Expert**

The MIS expert has to provide significant technical support to manage the social audit information and to prepare the Social Audit reports. The important duties and responsibilities of the MIS expert are given below;

1. Responsible for providing data about the status of social audit processes in the MIS of every audit cycle at any time.
2. Responsible for providing relevant information regarding MIS in preparing the Annual Budget, Administrative report, utilization certificate, physical achievement, and other administrative matters.
3. Responsible for uploading the Social Audit calendar in the National Web Portal before every audit cycle begins.
4. Responsible for monitoring and managing the day-to-day progress of Social Audit activities in the MIS.
5. Consolidation of social audit reports on a monthly, half-yearly, and yearly basis. The same should be sent to the authorities concerned to inform the Progress of Social Audit activities.
6. Maintain good stakeholder relations with the MoRD, State Mission, NIC & other implementing agencies to clarify and rectify anything regarding the MIS.
7. Provide technical support to the social audit resource persons in entering the MIS reports into the social audit national web portal.
8. Monitor and follow up on the MIS report entry and evaluate the social audit findings based on the issue categories.
9. Maintain a good relationship with the Social Audit District Resource Persons and Block Resource Persons also guide and instruct them on the issues that they are facing in the MIS entry and ATR closing.
10. Responsible for taking follow-up action on the social audit findings and the Action Taken Report and closure of the issues with objectivity.

11. Capacity building and training related to technical matters related to the MIS and issue mapping.
12. Ensure that the website of the SAU is maintained on an online basis and ensure transparency in the functioning of the Society.
13. Provide technical support to PFMS-related matters to the accounts section. Also, provide all other technical support to the office administration including the recruitment processes.
14. Provide all reports and other relevant information as requested by the Social Audit Director.

### **Duties and Responsibilities of the Accounts Officer (A O)**

The Accounts Officer is the chief fund manager of the SAU and to perform the following duties and responsibilities for the efficient financial resources of the organization;

1. To Prepare the Annual Budget proposal to be presented and approved by the Governing Body and General Body of the Social Audit Society.
2. To prepare the budget proposal for conducting social audit of various development programmes in tune with their budget lines.
3. To facilitate the audit process of the SAU and to extend support to the internal and external audit team and furnish all details and documents of income and expenditure of the SAU.
4. To assist the Director to prepare the statement on the financial progress of the SAU to be presented in the Governing Body and General Body meeting of the society and to the Government of Kerala and Government of India.
5. To manage the PFMS for fund management of the organization and get reports from the PFMS.
6. To prepare the bank reconciliation statement and furnish the same to the authorities concerned.
7. To prepare all books of accounts records and mandatory registers and documents related to fund management.
8. To reconcile accounts with general ledger and to do regular monitoring.
9. To manage the cash flow of the organization and to maintain economy, efficiency and propriety in fund utilization.



10. To prepare the Utilization Certificate to be submitted to the MoRD, Government of India for sanctioning social audit fund.
11. To clarify all observations and queries made by the MoRD, Government of India as part of fund management and audit observations of the internal and external audit team.
12. To verify the wage release claim of the resource persons and to ensure that their claim is in conformity with the norms approved by the SAU.
13. To do tax filing in time and issue TDS certificate to the persons concerned.
14. To do cross checking invoice with payments and expenses and to ensure accuracy.
15. To enter all data related to financial management of the organization in the TALLY software and generate reports as and when required.
16. To facilitate the selection and apportionment of Internal audit team
17. To do the procurement of capital assets and maintain stock register of the SAU.

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