



SOCIAL AUDIT THE MIRROR OF ACTIONS

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SA Gramsabha at Kopatuti GP, Chittrakonda, Malkangiri

Odisha Society for Social Audit Accountability and Transparency

NEWSLETTER

Vol. I • Issue II • September-December 2022

MESSAGE FROM THE PRINCIPAL SECRETARY



The Odisha Society for Social Audit Accountability and Transparency (OSSAAT) is bringing out the IInd Issue Vol-I of the Quarterly Newsletter in December-2022. The Social Audit Unit (SAU) is working towards ensuring Transparency and Accountability in Program implementation of MGNREGS, Prime Minister Awaas Yojana-Gramin, Samagra Sikhya scheme, National food Security ACT and National Social Assistance Program etc. of P.R & D.W Department and other Govt. Departments. The

Village Resource Persons, Block Social Auditors, Districts Social Auditors at different Levels of Social Audit implementation structure are working in a team with good network for conducting Social Audit by involving Gram Sabha, PRI members & Civil Society Organization. As mandated by scheme Guidelines. General Public and PRI representatives are also actively involved in the Public Hearing at Gram Sabha Level and Public Hearing at Block Level. The Action Taken on the Reports of Social Audit (ATR) has helped in course correction of scheme implementation and recovery of financial misappropriation amounts by different agencies at regular interval. I would impress upon SAU Resource Persons to focus on rigorousness of Social Audit of Scheme and take up more capacity building program for Quality Social audit in the State.

On the occasion of release of the IInd Issue of Vol-I of Quarterly Newsletter of OSSAAT, I wish all the best to the Director, all Officers and Social Audit Personnel working in the state in their future endeavours for ensuring transparency and accountability.

Sushil Kumar Lohani, IAS
Principal Secretary
P.R & D.W Department, Govt. of Odisha

ABOUT OSSAAT

People's participation in local governance system for smooth and fair implementation of the scheme and to ensure transparency and accountability Social Audit is an essential tool. It intended for enhancing the efficiency of the schemes & expanding the outreach of the programme.

Odisha Society for Social Audit Accountability and Transparency (OSSAAT) is an autonomous Society of Govt. of Odisha constituted with the formulation of Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 of Ministry of Rural Development, Govt. of India to

facilitate the conduct of Social Audit of MGNREGS and other Schemes in the state.

It is registered under Societies Registration Act, 1860 vide registration No-23344/64 Dated. 24.09.2011.

OSSAAT is functioning under the aegis of Panchayat Raj and Drinking Water (PR & DW) Department, Govt. of Odisha with a mission to uphold and expedite the Social Audits as an ideal means for incessant public awareness, monitoring and appraisal of all welfare and progressive Schemes executed for the benefit of the poor & thereby ensuring accountability in its implementation.

STATE LEVEL WORKSHOP ON SOCIAL AUDIT

About the Workshop

A "Workshop-cum-Hands on training for Quality Social Audit" was organized by OSSAAT on 16th August 2022 at Madhusudan Das Regional Academy of Financial Management (MDRAFM), Bhubaneswar.

The workshop was organized for District Social Auditors and Block Social Auditors of Odisha. Sri. Arindam Dakua (IAS), Director Special Projects, PR & DW Department, inaugurated the Workshop. Sri. Gurjeet Singh, Mission Manager National Resource Center for Social Audit, NIRD & P.R, Hyderabad attended the workshops as Guest of Honour of the programme and Sri. Sumeet Panda, Consultant Right to Food Campaign attended the Workshop as Resource Person.

Besides, Sri Nihar Ranjan Swain, Director, OSSAAT, Sri Maheswar Swain, OAS, Addl. Secretary, P.R & D.W Deptt., Sri Trilochan Mohanty, OAS, Joint Secretary, PR & DW Department along with Sri Pradosh Kumar Das, Assistant Executive Engineer, PR& DW Department and all the Social Audit Experts of OSSAAT also attended the programme and presented their valuable suggestions and ideas on MGNREGS and Social Audit implementation.

Objectives of the Workshop

- To arrange a State level consultation on Quality Social Audit
- To upgrade the intensity in the process of Social audit by sharing the experiences of other states and their best practices.

Observations and Suggestions

In the workshop following observations and suggestions were documented:

- For the smooth conduct of social audit in the GPs a detailed guidelines on social audit and procedure for MGNREGS along with all other schemes for social audit shall be prepared by keeping in view the Auditing Standards and Audit of Scheme Rules, 2011 .
- The vacant positions of Resource Persons needs to be filled up on the basis of empanelment and up gradation the cadre of Resource Persons from VRPs to BRPs, BRPs to DRPs and DRPs to SRPs by assessing their performance and requisite qualification for the purpose.
- As quality in social audit process is a major concern for OSSAAT, Capacity Building of Resource Persons needs to be taken up for upgrading their skills in different aspects like Community Mobilization, Strengthening of Gram Sabha, Report Writing, Social Audit process etc.
- The quality of the social audit shall be enhanced by mobilizing the community for better participation in the process of social audit through different platforms including Gram Sabha and Public Hearing.
- As viewed by National Resource Person the Social Audit team must stay at GP and Villages during the social audit process for building up better rapport with the stakeholder to derive better outputs and outcomes from the Social Audit.
- Community vigilance mechanism is to be developed and strengthened by the social auditors for monitoring of the implementation of the schemes at Grassroots level.



In the Social Audit workshop-cum-Hands on Training the first issue of the **NEWSLETTER** was inaugurated by **Shri Arindam Dakua, IAS**, Director, Special projects, PR & DW Department and **Shri Gurjeet Singh**, Mission Manager, NRCSA, Hyderabad.



QUARTERLY REVIEW OF DISTRICT SOCIAL AUDITORS

As decided earlier, in each quarter of the year a review meeting is organized for District Social Auditors to review the progress of Social Audit in the State. In view of that, a meeting of District Social Auditors of OSSAAT was convened on 17th August 2022 at 10.00 A.M. in the Conference Hall, of Madhusudhan Das Regional Academy of Financial Management, Bhubaneswar under the chairmanship of Director, OSSAAT, PR & DW Department. That review meeting was attended by 30 nos of District Social Auditors and 6 nos of Social Audit Experts of OSSAAT.

At the outset, the Director, OSSAAT welcomed all the members present in the meeting and Smt. Sandhyarani Das Adhikari, SAE MIS presented the status of different parameters of the Social Audit of the State

The meeting was started with the discussion on the comparative status of Social Audit, uploading the findings of Social Audit and identification of FM cases status at National level, district wise progress on Social Audit conducted and progress of all schemes, findings report submission status of pending ATR at SARP level, BSAs and VRPs Absentees and status of TA submission, status of UC submission and other pending works to be completed by the District Social Auditors were presented and discussed.

Subsequent to the agenda-wise detailed discussion, Director, OSSAAT stressed upon to complete the pending tasks within the stipulated timeline and advised to adopt one GP in each Block as "Model Social Audit GP".

Introduction of Social Audit in Pradhan Mantri Awas Yojana-Gramin (PMAY-G)

OSSAAT has added a new initiative i.e the Social Audit of the PMAY-G scheme in the FY 2022-23 after the preliminary discussion with Sri. Kulamani Mishra, Deputy Secretary, PR& DW Department.

In this context, OSSAAT has been requested by the Department to start the Social Audit as quickly as possible. Accordingly, OSSAAT started the social audit process from the month of September 2022 in two blocks i.e Satyabadi and Kansa of Puri district.

Prior to that the Resource Persons of District and Block level were imparted training to conduct the social audit process of the scheme. From November 2022, onwards the social audit under PMAY-G was started in full fledge in 30 districts. Further the target has been set to cover the audit process in all the Gram Panchayats by March 2023.

OSSAAT also developed the Social Audit Guidelines, Formats both in English and Odia version for the acceleration of the audit process in the state.



TRAINING ON PMAY-G

The Social Audit of PMAY-G was decided to be rolled in Sept. 2022. In order to build up the capacities of the Resource Persons on Social Audit process of Pradhan Mantri Awas Yojana-Gramin (PMAY-G), six batches of Training of Trainers (TOTs) have been conducted at State Level for the State/District/Block

Level Resource Persons i.e. two batches in IMAGE, Siripur, Bhubaneswar and four batches in SIRD & PR. Bhubaneswar.

The objectives of the Programme are to create a pool of Master Trainer for each district for imparting training to the Village Resource Persons, to upgrade the

skills of the Resource Persons in Social Audit process and preparation of different questionnaires' and formats for verification. The details of the Resource Persons trained in the said training are shown in next page.



Type of Resource person trained	Planned		Conducted	
	Nos. of Resource Persons trained	Nos. of Batch	Nos. of Resource Persons trained	Nos. of Batch
Social Audit Expert	6	1	6	1
District Social Auditor	29		29	
Block Social Auditor	211	5	189	5
Village Resource persons	9592	243	6035	145
Total	9839	249	6259	151



Source: SAU compilation report



Regional Training to Odisha Social Justice Cell by NIRD & PR, Hyderabad under DoSJE, Govt. of India

The Department of Social Justice and Empowerment (DoSJE), Govt. of India, has taken decision to conduct Social Audit of all its Schemes to improve transparency and accountability in the programme implementation.

The department has planned for its Social Audit in a Scheme entitled Information, Monitoring, Evaluation and Social Audit (I-MESA). For this purpose National Resource Centre for Social Audit has been established under Centre of Social Audit in NIRD & PR, Hyderabad.

The training to the Resource Persons has been planned to enhance capacity of Resource Persons in Social Audit Unit to effectively



facilitate Social Audit of Schemes under DoSJE. In this context, 10 members of Social Justice Cell were nominated to attend the training to inculcate the salient features and essence of the schemes and their process of verification.

By keeping these things into account, OSSAAT has nominated ten Resource Persons to attend the Regional Training Programme on Social Audit of Schemes under DoSJE, GoI during 7th Sept to 16th Sept. 2022 in Extension Training Center, SriKalahasti, Andhra Pradesh.

The programme schedule of the training program was includes the 6- days' class room/in-house orientations on different

schemes under DoSJE and 3-days field visit to have an exposure on various innovative projects and practices in the field on the schemes that are taught them in the class room situation and to make them understand the verification process.

On the 10th day of training program, a district level assembly was

organised to discuss on the social audit findings under the chairmanship of District Magistrate and all department officials. A team of Resource Persons team from Odisha has actively participated and successfully completed the 10-days training programme.



PROGRESS AND FINDINGS OF SOCIAL AUDIT FOR THE FY 2022-23

Progress of Social Audit

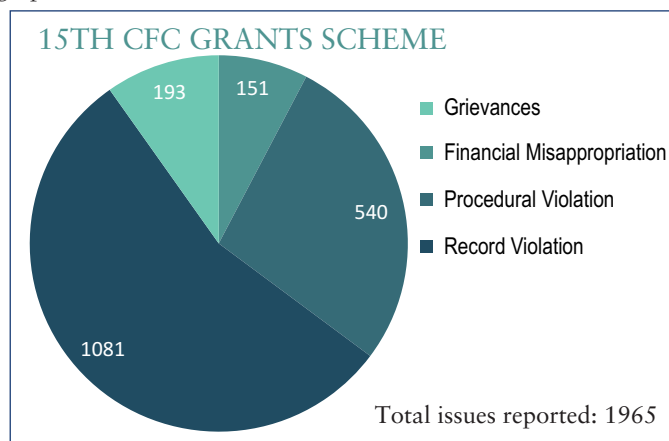
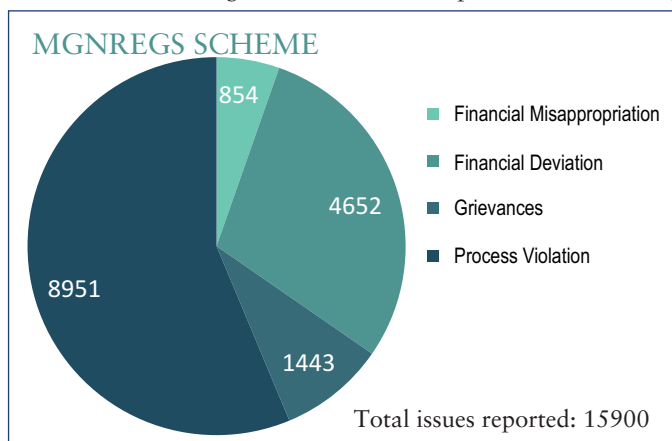
- During the financial year 2022-23(1st Cycle) OSSAAT has under taken regular Social Audit of MGNREGS, NSAP, NFSA, ICDS & MAMATA & 15th CFC grants and completed successfully.
- The Annual Social Audit calendar was approved by Chairman, Executive Committee and Director, OSSAAT.
- In course of the Social Audit process, the team has verified 80% Job cards and met the entire beneficiaries at their door step.
- The Social Audit team focused on peoples' participation in Social Audit, Gram Sabha & Public Hearing and also their level of awareness about their rights and entitlements under all the aforementioned schemes.
- The Social Audit team visited all the worksites and ensure whether the assets have created as per the norms of MGNREGS.
- During the process of Social Audit, the team also ensure the proactive disclosure of all the information relating to the above mentioned scheme.
- The team also identified the ineligible beneficiaries who are getting Pension/Ration under NSAP, scheme.
- In the social audit process of NSAP, the beneficiaries who are eligible but deprived of their entitlements, they were also checked during the process.
- The social audit team visited all the work sites/assets to verify the procedural violations under 15th CFC scheme.

Scheme Audited	No of GPs Planned	No of GPs Conducted	Percentage of Audit
MGNREGS	6798	6753	99.33%
NSAP	6798	6753	99.33%
XVFC grants	2407	2382	98.96%
ICDS & MAMATA	1974	1695	85%

Source: SAU compilation report

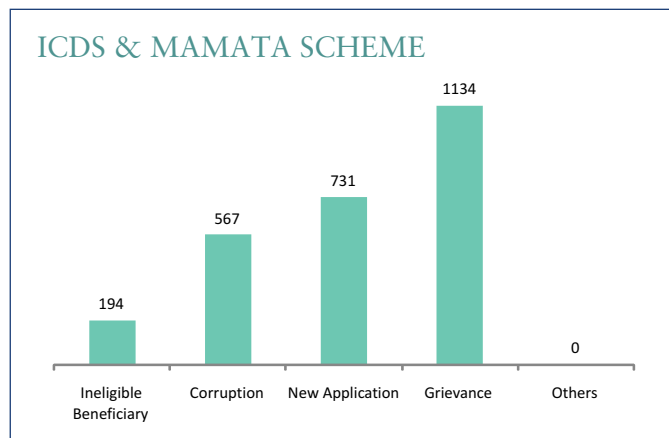
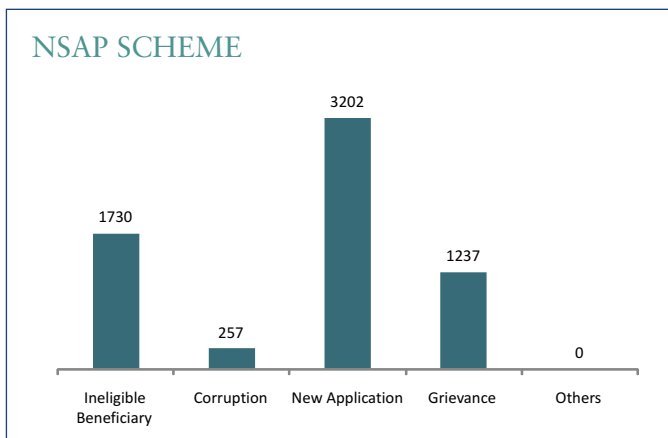
Social Audit Findings

As per the Social Audit Guidelines under MGNREGS and 15th CFC Grants, the audit findings are broadly categorised in 4 types i.e. Financial Misappropriation, Financial Deviation/Procedural violation, Grievances and Process Violation. The category wise total identified issues during the FY 2022-23 are represented in following graphs:



Source: SAU compilation report

The OSSAAT also conducted social audit of NSAP and ICDS & MAMATA schemes under Departments of SS & EPD and W & CD Department. The findings of above said schemes are of 5 categories i.e. Ineligible Beneficiary, Corruption, New Application, and Grievance, Others as stated below:

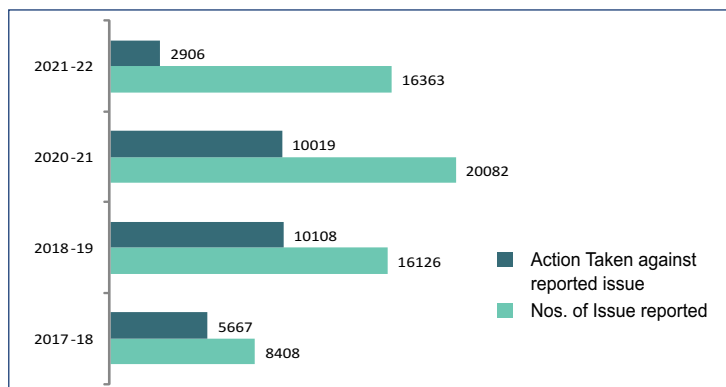


Source: SAU compilation report

FOLLOW UP ACTION ON SOCIAL AUDIT FINDINGS

It was the last and very important step in Social Audit process that, after the Social Audit is completed and the findings validated in the Gram Sabha, a copy of the report is handed over to the District Administration to initiate action against the identified issues. Further the SAU resource person has responsibility to follow up the ATR in regular intervals, till the action has been taken on each reported issues to close it with satisfactory resolution.

Action Taken Status on Social Audit Findings (MGNREGS)



Source: NREGASoft report



Collector-cum-DPC, MGNREGS & Director, OSSAAT attended the Public Hearing at Thakurmunda block, Mayurbhanj

Financial Misappropriation (FM) Recovery Status

Financial Year	Nos. of FM cases identified	Identified FM amount (Rs.)	Nos. of FM cases which recovery done	Recovered amount (Rs.)
2017-18	115	7224098	40	1889036
2018-19	330	7211301	117	2373217
2019-20	867	33576444	469	6585859
2020-21	1676	17167535.60	280	2627730
2021-22	6027	19341646	1224	8062323
2022-23	850	6151699	185	787853
Total				

Source: SAU compilation report

Roll out of New Schemes in Social Audit FY 2022-23

- Samagra Sikshya under OSEPA, S & ME Department, Govt. of Odisha
- Different Schemes under Department of Social Justice & Empowerment, Govt. of India

ACTION TAKEN ON OTHER SCHEMES

In other audited schemes, OSSAAT compile all the district findings report and prepare a State consolidated findings report and submit the same to State Administrative for action on Social Audit Report. The State Report for the FY 2022-23 of 15th CFC Grants NSAP and ICDS & MAMATA schemes has been compiled and will be submitted shortly to State Administrative Department.

SIGNING OF MoU BETWEEN OSSAAT AND OSEPA, S & ME DEPARTMENT, GOVT. OF ODISHA

A Memorandum of Understanding (MoU) has been signed between Sri Anupam Saha, IAS, State Project Director, Odisha School Education Programme Authority (OSEPA), S & ME Department, Govt. of Odisha and Sri.Nihar Ranjan Swain, Director, OSSAAT for conduct of Social Audit of flagship programme Samagra Sikshya on 18th November, 2022 at OSEPA conference hall.

The main purpose of the MoU is to build a formal collaboration between the OSEPA & SAU, Odisha for conducting Social Audit to enhance public accountability and its monitoring mechanism in the implementation of Samagra Shiksha at grass root level independently.

As this scheme covers pre-education to +2 level, there are many area specific and need-based issues in the process of programme implementation i.e out-of-school, dropout rate, retention, Pupil-Teacher Ratio (PTR), Child-Friendly Equipments,



Teaching-Learning Materials (TLMs), Teacher Rationalisation, Curriculum & Syllabus and so on at all level. These are purely area specific problems and they need specific interventions and hence the necessity for social audit on these themes on the implementation of the scheme in all government managed schools of Odisha under the S & ME Department, Govt. of Odisha.

The Social Audit will be completed in five years in all the schools of the State. During the Year 2022-23 it has been decided to complete Social audit in 70 blocks covering 10000 Nos. of Schools. In this regard Ministry of Education, Govt. of India has communicated comprehensive guidelines on the process of conducting the Social Audit in letter no-F.1-2/2021-IS-9 dated 26.10.2022.

