



Social Audit
The Mirror of Actions

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

NEWSLETTER

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Message from the Chief Secretary



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PRADEEP JENA, IAS
CHIEF SECRETARY, ODISHA

Transparency and Accountability are hallmark of Good Governance. In a democratic polity like India people's understanding about their rights, entitlements and responsibilities are very much essential for overall social and economic development. The government at Centre and at the State Level are implementing quite a number of development schemes keeping in view the needs and requirements of citizenry. How successfully and transparently the programs are implemented by the executing organs of government and the story of success and pitfalls are brought out by Audit. Now, the Social Audit organization of the State, "Odisha Society for Social Audit Accountability and Transparency (OSSAAT)" is conducting verification of records, quality and usability of assets testing and entitlement receipt by beneficiaries etc. by involving people in participatory approach of important flagship schemes, i.e. Mahatma Gandhi National Rural Employment Guarantee Scheme, National Social Assistance Program, National Food Security Act, Prime Minister Awas Yojana, 15th Finance Commission Grant, ICDS & MAMATA, Mid Day Meal and Samagra Sikshya Programs etc. This has helped course corrections and improved executions of Development Program. OSSAAT has been able to detect Serious Frauds, Misappropriations and Financial Deviations and made Recovery of above Rs. 3.00 Cr., progressively.

The Village Level, Block Level Resource Persons of OSSAAT with supervision and guidance of District and State Social Auditors are doing a commendable Job of Social Auditing. During the last quarter and months the Society has newly engaged more than 100 Block Social Auditors (BSAs), conducted three (03) batches 30 days training programs and developed a new-web portal in addition to their core duties of Auditing. The Vol-1 and IIIrd Issue of Society (OSSAAT) newsletter is going to be published this month.

I wish the Director and the Social Audit Team all success on this occasion of publication of Quarterly Newsletter.

Chief Secretary,
Odisha

Message from the Chief Secretary

About OSSAAT

Eighth Executive Committee (EC) meeting of OSSAAT

Capacity Building and Training (CB & T)

- Refresher training of Lead Course Coordinator
- Certificate Course (30-Days) on Social Accountability and Social Audit at KIIT Campus, BBSR

Other Activities of OSSAAT (during Dec-2022 to Mar-2023)

- Interaction of Director, OSSAAT with VRPs
- Internship Program for TISS students, Mumbai
- MDP program for Social Audit Directors and Senior Officers of SAU at NIRD, Hyderabad
- Participation of SAU in different Review meeting

Social Audit Under PMAY-G

Progress of Social Audit in MGNREGS & Other Schemes

- MGNREGS
- PMAY-G

Action Taken Status on Social Audit Findings Financial Misappropriation Recovery & Status From the pen of Dignitaries

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ସୁଖରେ ଜୀବନ ଆମେ ଜାଇଁବା”



SAGS at Patraguda GP, Muniguda Block, Rayagarh Dist

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.

Eighth Executive Committee (EC) Meeting of OSSAAT

The Executive Committee Meeting of OSSAAT was convened on 05th January 2023 at 10.30 A.M. in the PR & DW Conference Hall, Lok Seva Bhawan under the Chairmanship of Principal Secretary, PR & DW Department. In the meeting the members of Executive Committee and Special Invitees from different departments were present and provided their valuable inputs and suggestions.

At the outset, the Principal Secretary, PR & DW Department released the 2nd issue of quarterly Newsletter with the presence of Director, PR, State Mission Director-

cum-CEO, OLM and all EC members.

Further, as per the Agenda note of EC meeting the detailed discussions were made on Progress of Social Audit, Budget of FY 2022-23, Development of Website, Social Audit of other Government Schemes, opening of SNA Account, upgradation of Financial Power of Director, OSSAAT, fill up vacant post of BSAs at block level and Enhancement of remuneration SAs & DSAs.

The 8th Executive Committee meeting was successfully ended with the vote of thanks by the Director, OSSAAT to the Chair and all the members of EC.



Principal Secretary, PR & DW Department, released the 2nd issue of the Quarterly Newsletter in the 8th EC Meeting of OSSAAT

Capacity Building and Training (CB & T)

Refresher Training of Lead Course Coordinator

The refresher training program was organized by Centre for Social Audit (CSA) NIRD PR for Lead Course Coordinator at Hyderabad during 19th-23rd Dec. 2022. In that training programme two Resource Persons and one SAU Coordinator were nominated by NIRD PR for Odisha State to organize 30- days certificate course (in three batches) for Social Audit Resource Persons in Odisha. The objective of the training program is to empower Lead Course Coordinator (LCC) for conducting 30 days certificate course in the state and to introduce the new course curriculum in the training module.

Certificate Course (30-days) on Social Accountability and Social Audit at KIIT Campus, BBSR

As per the Para- 10.1.5 (Trainings-SRP, DRP and BRP) of MGNREGS, Annual Master Circular 2021-22, the 30-day certificate course on Social Accountability and Social Audits is a mandatory requisite for all State, District and Block level Resource Persons. Consequently, SAU Odisha requested to Center for Social Audit (CSA), NIRD, PR to allow for conducting three batches of 30-days certificate course for newly recruited Block as well as District level Resource Persons from January to March 2023.



Principal Secretary, PR & DW Department attended the 30 days training program at KIIT, BBSR

Major Components of Training Programme

The duration of training programme was one month that comprises the class room technical sessions and nine- days field orientation. The major themes of technical sessions include the following topics;

- The rudiments on concepts and tools of Social Accountability and Social Audit
- The detailed guidelines of different flagship programmes like MGNREGS, PMAY-G, NSAP and XVFC Grants
- The entitlements of beneficiaries of different schemes, it's technical aspects, process of implementation.
- MIS and guidelines of Social Audit, Government Orders & Circulars and so on

Training Material

- The training module was prepared by NIRD & PR in consultation with TISS and MoRD

- The training manual was updated by incorporating the current data and information of MGNREGS after 2016.
- The manual also enriched with the incorporation of the schematic concepts like PMAY-G, NSAP and XVFC grants.

Training Tools

- The training tools for the purpose included PPTs, Audio-Visual Films, White Board, Markers, Drawing Sheets, Pointer and so on.
- Supporting learning materials are like reference materials, guidelines and government orders, government circulars that have availed to SAU and LCC by NIRD PR before conducting training programme.

Training Assessment and Certification

- The assessment of training has been done in two ways;
 - a. Firstly, through the class room test.
 - b. Secondly, through an evaluation process by a panel of experts via the observation of participants.
- By considering the performances of aforementioned two assessments the certificate will be awarded to those candidates who secured more than 40% of the total marks and they will be certified as Social Auditor.

Participants who will obtain less than 40% marks, they will not be awarded certificates



Technical Session of MGNREGS in 30 days training program

and further they will be given additional time to prepare for the re-assessment in the written test.

First Batch Training

- ❖ The first batch 30 days certificate course on Social Accountability and Social Audit for the Social Audit Resource Persons was scheduled from 24.01.2023 to 22.01.2023 at KIIT School of Rural Management (KSRM), KIIT Campus, Patia, Bhubaneswar.
- ❖ Mr. Narendra Kumar Mishra was nominated as Lead Course Coordinator.
- ❖ Total 38 participants were attended the training program and certified as Social Auditors.

- ❖ The participants were invited from different district i.e. Cuttack, Jajpur, Keonjhar, Malkangiri, Kendrapada, Mayubhanj, Jagatsighpur and Puri.

Second Batch Training

- ❖ The Second batch training program was started from 30.01.2023 to 28.02.2023 at KIIT School of Rural Management (KSRM), KIIT Campus, Patia, Bhubaneswar.
- ❖ Total 34 participants from Kandhamal, Jharsuguda, Nuapda, Balesore, Ganjam, Sambalpur, Sundargarh, koraput and Angul districts were trained and certified as Social Auditors by the LCC Mr. Surendra Karan.

Interaction of Director, OSSAAT with VRPs

A meeting with Village Resource Persons (VRPs) was held on dated 09-01-2023 at the state office MGNREGS Ground Floor Conference Hall, Bhubaneswar. Director OSSAAT interacted with VRPs from different districts on various components of Social Audit like;

- The role of VRPs during social audit
- Their experience/ observation on

different scheme's audit

- Different challenges faced at field by the VRPs and so on

The discussion of Director, OSSAAT for the purpose was very fruitful for the improvement of audit process. He gave some need based and area specific suggestions and best practices for the acceleration of the process.



Director OSSAAT interacts with VRPs on Date 09-01-2023 at the state office

Internship Programme for TISS Students, Mumbai

- For exchange of learning experience and best practices a Student Internship Program has been organized by SAU Odisha with the collaboration TISS, Mumbai.
- As a part of the internship programme the fieldwork has been organized for the MA Social Work students (Centre for Community Organization and Development Practice) as per the request made by Asst. Professor, Tata Institute of Social Sciences, Mumbai.
- As discussed, it was decided to commence the Internship program from 3rd week of December 2022 to Mid-week of Jan 2023.
- In the internship programme Kaimati, Nagiapasi, Chaulia and Sagarpasi GPs of Dhenkanal Sadar block of Dhenkanal district were selected for TISS Internship program.
- Seven nos. of Master of Social Work, TISS Students were sent by TISS to do their



TISS interns & State SAU, Officials with Director, SPs, Principal Secretary, PR & DW Department

one month Internship program from 19.12.2022 to 14.01.2023.

- Both TISS Students and OSSAAT team at GP, Block and District level conducted social audit and gained a very memorable learning experience during their association in the field activities like community meetings, record checking, physical verification, public hearings, documentation and preparation of reports.
- The interns were given a state level orientation under the guidance of Director OSSAAT on dated 19.12.2022. The Social Audit Experts of OSSAAT have imparted training to them on the State to GP level Social Audit process as well as the activities and various functions of OSSAAT at State level.
- Subsequently, the TISS teams moved to Dhenkanal district to do their Internship program at GP level.
- During the Internship program the Students stayed at GP level and conducted the Social Audit of MGNREGS and PMAY-G scheme along with GP level Social Audit team.
- They have successfully conducted the Social Audit process of both the schemes in above mentioned GP of Dhenkanal Sadar Block.
- Then they have made presentation before the Principal Secretary, PR & DW department on dated 12.01.2023.
- It was a cross learning experience for both Social Audit Unit as well as TISS Students.

• This program was appreciated at different level & motivated the Social Audit Unit, Odisha to do the same program in future.

Recommendations of TISS Student

- Village entry meeting is an important tool to build up the rapport with community for the purpose of Social Audit and to actively participate for their rights and entitlements.
- If the Village Resource Persons will use the methods of Participatory Rural Appraisal (PRA) during the village entry meeting, it will improve the effectiveness of the process.
- As VRPs are the members of SHGs ,so by utilizing their skills in the process of social audit we may able to mobilize and motive the women participation in the Social Audit Process as well as in Gram Sabha meetings and in the validation of Social Audit findings.
- Appropriate numbers of VRPs should be



TISS Interns present their field experiences before Principal Secretary, PR & DW Department

recruited for GP and Block Social Audit for the audit of each scheme.

- The training for Village Resource Persons is inevitable at regular intervals for enabling them to realize a better outcome.
- Training on technical and administrative aspects to the Vigilance Monitoring committee (VMC) is a must to increase the efficiency of the Social Audit Process.



SAGS facilitated by TISS interns at Chaulia GPs, Dhenkanal sadar

MDP program for Social Audit Directors and Senior Officers of SAU



**Management Development Program for Senior Officials and Directors of SAU -
27th February to 03rd March 2023**



- A Five day Management Development Programme was organized from 27th February 2023 to 03rd March 2023 by NIRD & PR, Hyderabad to refresh the general and financial administration and to get exposed for the best practices of other States to overcome the challenges for functioning of SAU.
- The Directors and Senior Officers of SAU from 17 States (i.e. Assam, Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Karnataka, Uttar Pradesh, Maharashtra, Meghalaya, Madhya Pradesh, Mizoram, Nagaland Odisha, Kerala, Himachal Pradesh, Tamilnadu & Telengana) participated in the above said training program.
- This program was highly required for all the SAU for capacity building and hand holding support to the newly recruited Directors as well as Senior Officers for smooth functioning of day to day activities of SAU independently and effectively.



MDP Participants visited to SAU Telangana

- During the training program the methodologies like interactive/participatory along with the lecture cum discussions, case analysis, presentations have been used and during the field visit
- SAU, Odisha got opportunity to present the best practice on “Validation-Mobilization in Gram Sabha, Report writing, facilitation” in Social Audit process of Odisha State on 3rd day of the training program at national forum. During the training program, SAU, Odisha participated in each session diligently.



Public Hearing of Social Audit at Chinna-Kodur Block, Siddipet dist., Telangana

the direct interaction with stakeholders has been made.

- Further, the training module was well designed to address the different issues faced by SAU in day to day functioning and covered all the mandatory parameters of Social Audit with following points i.e. what is Social Audit, objectives, mandate, applicability, coverage and basic principles, independency, Governing Body, selection and appointment of directors, funds, transparency and accountability within SAU, management skills, capacity building, code of ethics, quality assurance, external assessment of SAU along with social audit process, verification process, collective platform, reporting and dissemination of report, follow up action on findings etc.

Objectives of the training

- To discuss the institutional arrangements for adoption of social audits in MGNREGS
- To share issues and challenges faced by social audit units and the state specific innovations for transparency, accountability and grievance redressal mechanisms.
- To equip the directors in terms of general and financial administration.
- To discuss the capacity building initiatives for conduct of effective social audit.
- To prepare the road map for improving the efficacy of social audits in MGNREGA.

Meetings on MGNREGS

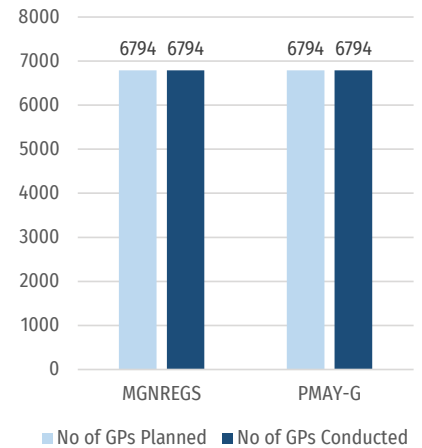
- The team OSSAAT under the active guidance of Director OSSAAT has participated in different meetings of MGNREGS.
- The major meetings on the theme of MGNREGS are as follows;
 - CDO-cum-EOs meeting
 - MGNREGS Coordination meetings at State level
- Regional meeting on MGNREGS
- In those meetings discussion were made to expedite the process of Social Audit, Action Taken Report (ATR) on social audit findings, progress of recovery on Financial Misappropriation (FM).
- It will helpful to take corrective actions on social audit findings in a time bound manner.



CDO-cum-EOs, Zilla Parishad and BDO conference at Convention Centre, Lok Sabha Bhawan, Bhubaneswar

Social Audit Progress of MGNREGS & Other Schemes

During the reporting period, Social Audit of MGNREGS & PMAY-G schemes were conducted in FY 2022-23 (2nd cycle) and completed audit in 100% GPs. The Social Audit process was conducted as per approved SA Calendar by Chairman, Executive Committee and Director, OSSAAT.



Source: SAU Compilation Report

Social Audit under PMAY-G

After the successful completion of pilot Social Audit of PMAY-G in Satyabadi and Kansa block of Puri district in the month of September 2022, OSSAAT conducted Social Audit of PMAY-G in 100 % GPs during FY 2022-23 (2nd cycle) with following Social Audit process:

- i. Introductory meeting with implementing officials, field functionaries, PRIs representatives, SHGs, Other village community Organizations.
- ii. Awareness generation about the Scheme, Selection Process, Implementation and Grievance redressal.
- iii. Pro-active disclosure of information of all records and documents
- iv. Verification of Wall Writings
- v. Verification of Existing Beneficiaries recorded in the MIS and others documents related to beneficiary are true or not.
- vi. Focused Group Discussion with community in small groups for identifies the inclusion and exclusion errors; identify best practices, common problem and grievances of peoples.
- vii. Examine the Selection process through reading out the beneficiaries name in the villages.



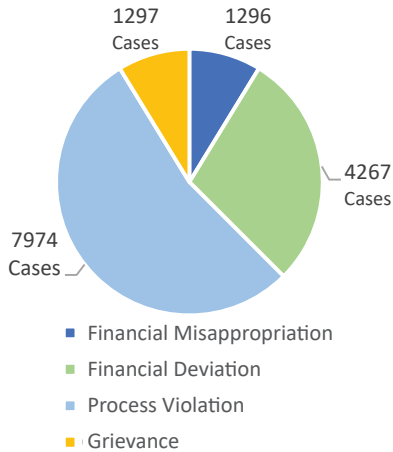
PMAY-G house verification at Nandapur Block.

- viii. Beneficiary selection for the next year list may be read outing in the villages.
- ix. Verification of data at block level related to demo house construction, mason training, material procurement etc.
- x. Preparation of Social Audit findings Report
- xi. Validation the Social Audit findings at Social Audit Gram Sabha
- xii. Conduct Block Level Hearing for action taken on Social Audit Findings.
- xiii. Submission of Report and Follow up action

MGNREGS

OSSAAT has completed the 10th round of the social audit process of 100% GPs in the state with mandate provision under the social audit of MGNREGS for the Social Audit period from 1st April 2022 to 30th Sept. 2022.

The following Pie-chart represents issues detected during the Social Audit process of FY 2022-23.



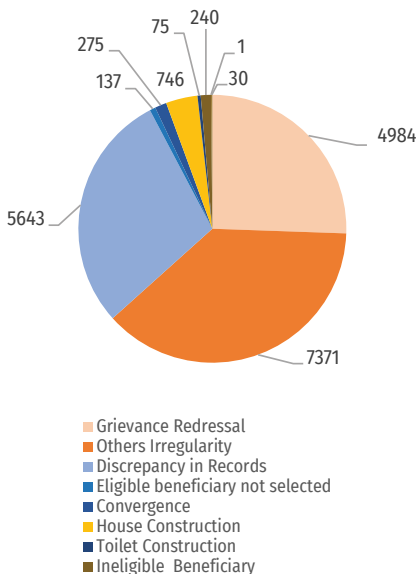
Total issues reported: 14834 Cases

Source: SAU Compilation Report

PMAY-G

SAU, Odisha has conducted 1st round of social audit in all the GPs of 30 districts under PMAY-G for five years, i.e. FY 2016-17, 2017-18, 2018-19, 2019-20 & 2020-21. The Social Audit process was conducted from Oct. 2022 to Mar 2023.

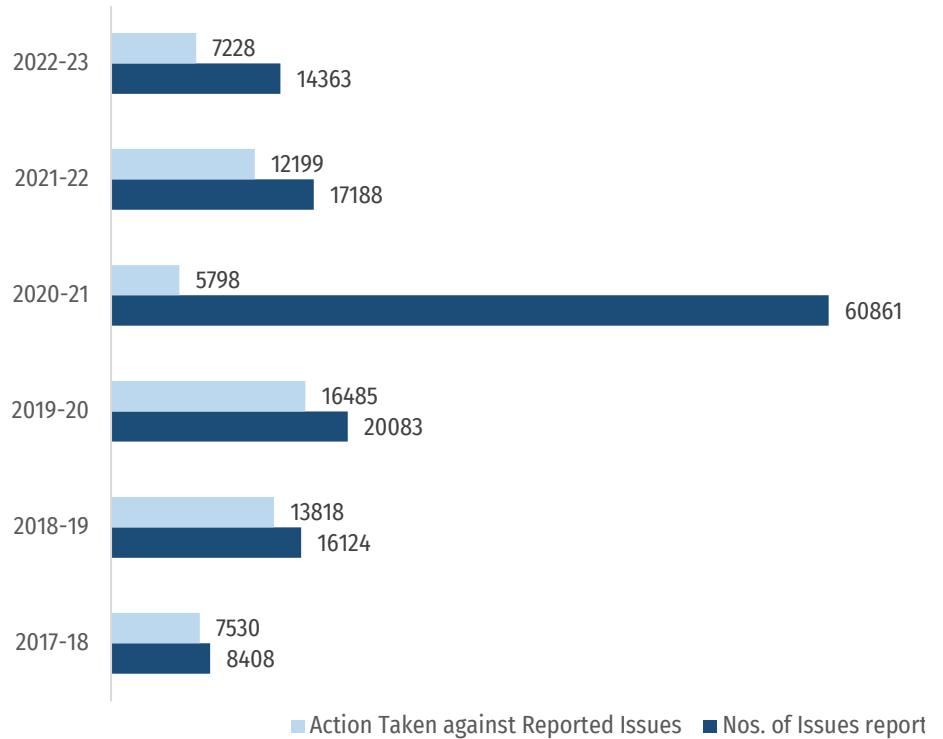
The following Pie-chart represents issues detected during the Social Audit process of FY 2022-23.



Total issues reported: 19502 Cases

Source: SAU Compilation Report

Action Taken Status on Social Audit Findings



Source: NREGA Soft report and SAU compilation Report

Financial Misappropriation 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	7,224,098.00	41	1,891,852.00
2018-19	330	7,211,301.00	119	2,378,441.00
2019-20	880	33,597,178.00	478	6,557,278.00
2020-21	1935	17,679,284.00	607	4,045,724.00
2021-22	2647	24,320,721.00	1924	11,993,100.00
2022-23	1914	14,906,724.00	960	4,189,086.00

Source: NREGA Soft report and SAU compilation Report



Director OSSAAT imparting training to the newly recruited BSAs at KIIT

FROM THE PEN OF DIGNITARIES

ASHIS LOPES

Joint Director, Social Audit Unit, Maharashtra

It's excellent initiative to reach out the citizens which is importance of social audit and how OSSAT is taking their efforts for transparency & accountability. I appreciate the Director and his team of OSSAT.

[Signature]
3/3/23

DR. C. DHERAJA

Associate Professor, Head I/C, CSA, NIRDPR

Good initiative from SAU Odisha. All other states can take inspiration from this initiative. You can have some space for successful case-studies / initiatives of other states too which will inspire the team members of OSSAT too. Wish all the best to team to continue the initiative.

[Signature]
3/3/23

IMTITOSHI I. JAMIR

Director, Social Audit Unit, Nagaland

Well precise documentation of all activities carried out by OSSAT in bringing about transparency and accountability.

[Signature]
3/3/23

HEM CHANDRA DOLEY

Director, Social Audit Unit, Assam

It's a brain storming experience regarding the process of Social Audit and its administration. Perhaps, there are lots of things to be developed in it. A national level harmonization of Social Audit is highly needed. NIRDPR is the right forum to take initiatives of it. Thank you very much for the initiative of training & workshop arranged here for all the Directors, SAUs.

JONATHAN PYNGROPE

Director, Social Audit Unit, Meghalaya

Innovative concept, and will be a good practice for other States to follow, subject to availability of schemes. *[Signature]* 3/3/23.

Dr. RAJESH K SINHA

Assistant Professor, CSA, NIRDPR

Got an opportunity to read Newsletter of OSSAAT. It is an exemplary initiative which needs to be adopted by social audit units of other states. It is heartening to see that the newsletter covers many aspects ranging from achievements, success stories, activities of OSSAAT and media coverage. I would suggest to create a mailing list to which you can share your newsletter through emails to stakeholders in Govt. of India, NIRDPR, other SAUs, etc. My best wishes to the editorial team.

[Signature] 03/03/2023 / Hyderabad

THIRUPATHI JETTI

Program Manager-CB, Social Audit Unit, Telangana

The news letter is good witness of the SAU Odisha, its function and clarity of SAU performance. The SAU Odisha is doing good initiative of this news letter. It is very important to stakeholders. *[Signature]* 3/3/23

RAJANI UPADHYAY

Additional Director, Uttar Pradesh

It is a good initiative to inform about the activities of social audit on public platform, spread awareness of our efforts in improving the things in society. *[Signature]*

Dr. N RAMAKANTAN

Director, Social Audit Unit, Kerala

It is very helpful to document the activities of the social audit unit and to disseminate the activities of the social audit unit to others.

RMI PRIYADARSINI

Joint Director, Social Audit Unit, Tamilnadu

Good work. Appreciations to the team. Tamilnadu will also take initiative to issue articles. *[Signature]*

N.K. JHA

Director, Social Audit Unit, Bihar

It was a wonderful experience to be a part of this MOU. Field visit of a block level hearing was an opportunity to learn the practice of disposing queries raised during audit. Looking ahead for such type of gatherings in future also.

OM PRATAP SHARMA

SRP, Social Audit Unit, Himachal Pradesh

It is good initiative and best practice as well as timely idea to all the SAUs to adopt this to awareness among the people of various states for their rights, transparency & accountability - this activities best for all. *[Signature]*

Contact Details

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