



Social Audit
The Mirror of Actions

NEWSLETTER

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Chief Secretary
Govt. of Odisha



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ABOUT OSSAAT

Odisha Society for Social Audit Accountability and Transparency (OSSAAT) is an autonomous Society of Govt. of Odisha. It is registered under Societies Registration Act, 1860 vide registration No.-23344/64, dated 24.09.2011 as a necessary requirement under 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.

OSSAAT is functioning under the aegis of Panchayati Raj and Drinking Water (PR&DW) Department, Govt. of Odisha. It came into existence with the vision "to work towards strengthening and deepening the Social Audit processes in Odisha so that Social Audit becomes an integral part of governance in the State and to ensure that autonomy and purity of social audit process is maintained by all stakeholders". It is working 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 benefit of the poor and thereby ensuring accountability in its implementation".

Initially tasked with conducting Social Audit of MGNREGS only, it has over the years been entrusted with auditing various other government schemes like, NSAP, NFSA, PMAY-G, 15th FC Grants, PM Poshan, ICDS & MAMATA, etc. Presently a total of seven (07) schemes are being audited and more schemes are expected to be brought under its ambit.

The OSSAAT has a Governing Body and an Executive Committee as under:

Governing Body : The Governing Body of OSSAAT comprises of total seventeen (17) Members. Chief Secretary, Govt. of Odisha is the Chairperson; Development Commissioner-cum-Additional Chief Secretary is the Vice Chairperson; Secretary, Panchayati Raj & Drinking Water Department is the Member Secretary; Director, OSSAAT is the Member Convenor of G.B. There are thirteen (13) other Members, including three (03) Members nominated by the Chairperson, representing Civil Society Organisations, Academic and Training Institutions.

Executive Committee : The Executive Committee consists of eight (08) Members. Principal Secretary, Panchayati Raj & Drinking Water Department is the Chairperson and Director, OSSAAT is the Member Secretary-cum-Convenor of E.C.

Structure of OSSAAT : OSSAAT is headed by a Director and supported by six (06) Social Audit Experts (SAEs), Accounts Officer, Manager (HR), MIS Officer and other support staff at the Social Audit Unit, Odisha, at Bhubaneswar. It has 32 District Social Auditors (DSAs) functioning at district level, assisted by 314 Block Social Auditors (BSAs) functioning at block level and 12845 Village Resource Persons (VRPs) working at Gram Panchayat level in 6794 GPs. The State Office functions at SIRD&PR Campus in 3rd Floor of MGNREGS Building, Unit-8, Gopabandhu Nagar, Bhubaneswar, Odisha.

“ଆମ ଅଧିକାର ଆମେ ପାଇବା
ସୁଖରେ ଜୀବନ ଆମେ ଜାଇବା”



Message from Director, OSSAAT

I feel happy that Vol-II, Issue-II of Quarterly Newsletter of OSSAAT for the Quarter October to December 2023 is being published with the guidance and supervision of our Principal Secretary and Director, Special Projects. I thank our entire Social Audit Team at State, District and Block level for the important role they are playing in serving the poor, marginalised and needy peoples in availing benefits of rural development Schemes. Also hope we will continue to do our work diligently and sincerely in years to come for effective and successful Scheme Implementation.

Presentation of Social Audit findings of PM-Poshan Scheme to Secretary, S&ME Department

Social Audit of PM-Poshan Scheme under School & Mass Education Dept. for the FY 2022-23 was completed in 600 nos. of schools covering all the 30 districts of the State during July 2023. The SA findings received by OSSAAT were presented before the Commissioner-cum-Secretary, S&ME Department on 05.10.2023 in their Conference Hall. The SA findings of PM-Poshan were categorised under the following ten heads, i.e. Infrastructure issues/ Hygiene & Sanitation/ Cook-cum-Helper Related/ Maintenance of Records/ Transparency & Accountability/ Food Quality/ Grievances/ Monitoring and Evaluation/ Corruption/ Discrimination. A total of 3096 cases of irregularities were detected and reported.



Findings	No of cases identified
Infrastructure issues	1047
Hygiene & Sanitation	573
Cook cum Helper Related	440
Maintenance of Records	291
Transparency & Accountability	231
Food Quality	194
Grievances	136
Monitoring and Evaluation	119
Corruption	59
Discrimination	6

Social Audit Programme and Progress during the Quarter



During the period from October to December 2023 Social Audit was completed in 6794 GPs under MGNREGS as per the approved Social Audit calendar for the FY 2023-24 (2nd Cycle). The verification of records and assets was done for the period from 1st April to 30th September 2023.

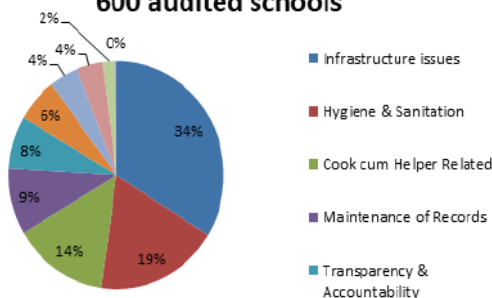
In 15th Finance Commission Grants scheme guideline under Ministry of Panchayati Raj (MoPR), Govt. of India, Social Audit was to be conducted in all the GPs and tribal local bodies (TLBs) in a span of 3 years so as to complete at least 1/3rd GPs in each year. During the 2nd phase in the year 2023-24 Social Audit was completed in 2270 GPs. The records and assets for the period 1st April 2020 to 31st March, 2023 were verified during this phase of social audit with help of village people.

In the Pradhan Mantri Poshan Shakti Abhiyan (PM-Poshan) scheme under School and Mass Education Dept., Social Audit was conducted in 600 schools, i.e. 20 schools in each district, as per request of School and Mass Education Department. Verification of records was done and parameters checked for the period from 1st April 2022 to 31st March 2023.

General Observations and Recommendations :

- Community Participation/ School Sabha in each stage of implementation are to be enhanced by the School authorities.
- PM-Poshan information should be displayed in school wall or prominent place for public view.
- Quality of food supplied by the School needs to be tested and verified by Jaanch Committee/ SMC members regularly.
- Monitoring mechanism needs to be strengthened for PM-Poshan implementation.
- Registers and Records pertaining to PM-Poshan needs to be updated and maintained regularly.
- Necessary co-operation from the implementing agency is for providing necessary records during Social Audit.
- Minimum infrastructure for PM-Poshan in school must be ensured for smooth implementation of the scheme.
- The Head Master, SMC members and other monitoring officials must check the hygiene practices of PM-Poshan in schools periodically.
- System need to be established for redressing public Grievances proactively.
- Sensitisation of CCHs is to be made for maintaining hygiene practices during preparing and serving meals to the children.

600 audited schools



Training of Master Trainers on Social Audit of Samagra Sikshya

Odisha was selected as the pilot state for implementation of Social Audit (SA) of Samagra Shikshya. This was the first Master Trainer programme on SA in India.

One Day Training Programme of Master Trainers on SA of Samagra Shikshya under S&ME Department was held at Krushi Bhawan, Bhubaneswar on 06.10.2023 by Odisha School Education Programme Authority (OSEPA) in collaboration with National Council of Educational Research and Training (NCERT), New Delhi. The meeting was inaugurated by Shri Anupam Saha, IAS, State Project Director, Odisha School

Education Programme Authority (OSEPA). Three Professors from NCERT, New Delhi namely, Dr. Sharad Sinha, Dr. Vijayan K. and Dr. Jitendra Patidar were the key resource persons who imparted the training. The Director, OSSAAT stressed on collaborative Social Audit practice and continuous scope for improving the Scheme implementation at the inaugural session.

One DSA and one BSA from each district were selected for training as Master Trainers. Other participants included were District Education Officers/ District Programme Coordinators from the Education Department. The programme was spread over four sessions, namely,

1. Discussion on Module-I Samagra Shikshya - What, Why and How.
2. Discussion on Module-II Social Audit – What, Why and How and Social Audit : Familiarising with the tools.
3. Discussion on Social Audit : Familiarising with Report, Formats and Data Collections.
4. Writing of School Report, Discussion and Valedictory Session.

The training was completed successfully and all the sessions were interactive and participatory.



District Social Auditors Review Meeting

One Day review meeting of District Social Auditors on different issues on Social Audit was conducted at the MGNREGS Conference Hall under the Chairmanship of Director, OSSAAT on 07.10.2023. 29 DSAs attended the meeting wherein following issues related to SA were discussed.

Section-wise review was done on pending activities:

- Training and capacity building.
- SA programme and progress.
- Social Audit MIS (MGNREGS).
- Account and Finance related matters
- Administrative/ HR issues
- BSA and VRP payment

New initiative to be taken:

- Exploring strategy for increasing people's participation in Gram Sabhas.
- Emphasising rigorous monitoring for effective SA process.
- Propose a district-wise presentation of SA findings at State level after completion of each cycle of audit.
- Revise role of DSAs and BSAs.
- Sharing of experience of participants on 2nd National Seminar on Social Audit was also done.

Mid Term Review (MTR) Meeting of MGNREGS in Virtual Mode

MGNREGS Meeting of Mid Term Review (MTR) of Ministry of Rural Development, GoI for the Financial Year 2023-24 was conducted at New Delhi on 10.12.2023. Various matters like status of SAU, training of resource persons, status of funds received and SNA creation, conduct of SA status, financial progress recovery, etc. were discussed.

Performance Review Committee (PRC) Meeting of MGNREGS

Second meeting of Performance Review Committee (PRC) of Ministry of Rural Development (MGNREGS Division), Govt. of India for the Financial Year 2023-24 was conducted at New Delhi on 02.11.2023. Various performance parameters related to timely payments, technological interventions, capacity building, transparency and accountability, and other related matters were discussed. A team of senior officers from Odisha attended the meeting led by Shri Sushil Kumar Lohani, IAS, Principal Secretary, PR and DW Dept.



Block Social Auditor Review Meeting-cum-Refresher Training

A review meeting of Social Audit progress in different blocks of Ganjam District was organised in the presence of CDO-cum-EO, Ganjam and Director, OSSAAT at the Zilla Parishad Conference Hall, Chhatrapur on 11.11.2023. It was followed by one day Refresher Training for BSAs and selected VRPs for imparting orientation/ training to the Resource Persons on different formats, process, report writing and validation of issues including community mobilisation

skill, conduct of successful Gram Sabha and Social Audit MIS uploading of MGNREGS along with Social Audit process of different schemes. Director, OSSAAT and Smt. Sandhyarani Das Adhikari, Shri Jyoti Ranjan Satapathy, Smt. Jyotirmayee Samal, SAs and Shri Raj, Kishore Parida, DSA, Puri imparted training. Dr. Rabindranath Malana, DSA, Ganjam provided all logistical support for smooth conduct of the programme. It was a very successful programme for all stakeholders.

SAE Visited/ Monitored Different SA Parameters in District SA Process



Social Audit Experts (SAEs) of OSSAAT are assigned five districts each for monitoring and coordination. They are tasked with day-to-day guidance and overseeing social audit activities within their assigned districts. Field-level monitoring of the social audit process is one of the crucial tools for improving quality and rigour of audit process.

Smt. Sandhyarani Das Adhikari and Smt. Jyotirmayee Samal, SAEs conducted field visits to their assigned districts, i.e. Koraput, Malkangiri, Sundargarh, and Jharsuguda, from 18.11.2023 to 22.11.2023.

Social Audit Activities Monitored :

- Monitoring the social audit (SA) process as per auditing standards.
- Monitoring mechanisms for VRP engagement during SA process by the district.
- Assessing effectiveness of verification processes namely, records verification, door to door verification of beneficiary and physical verification of assets/projects.
- Conduct of Social Audit Gram Sabhas.
- Awareness level in villages regarding the social audit process.
- Documentation, reporting, and Action Taken Report (ATR) follow-up process on social audit findings.

Methodology used for Monitoring :

- Group discussions with VRPs and Block Social Auditors (BSAs).
- Interaction with villagers and beneficiaries.
- Interaction with Panchayat Raj Institutions (PRIs) officials.
- Meetings with officials at the Gram Panchayat/ Block/ Line Departments at the GP/ Block level.
- Sample asset verification in the field.
- Review of documents and formats used for social audit.
- Inspection of maintenance of social audit files/ records/ registers at all levels of the district.

Recommendation and Suggestions :

The following recommendations suggested by SAEs for better implementation of the SA process.

- Provide refresher training to VRPs/ BSAs specific for each social audit scheme, i.e. MGNREGS, NSAP, NFSA, 15th FCs, etc. to improve their knowledge and skill level.
- Increase awareness level of villagers on Social Audit process through educating VRP teams about the Social Audit process and its benefits for the community by BSA/ DSAs.

- Provide “hand-holding” support to both VRPs/ BSAs by DSA/ SAEs during the verification process of records pertaining to MB Book, Muster Roll, bills and vouchers, etc. for accuracy.
- Improve VRP and BSA skills in reporting and documenting Social Audit findings for clarity and completeness by organising district or regional workshops.
- Highlight successful practices from different districts to inspire and motivate VRPs and BSAs.
- Share best practices or successful models from other states to identify areas for improvement within the SAU.
- Use charts, pictures, and Participatory Rural Appraisal (PRA) tools to present data in a way which the villagers can easily understand.
- Organize workshops for VRPs from different districts to share successful documentation practices for adoption.
- Develop case studies highlighting successful practices for wider dissemination through reports and online platforms.
- Acknowledge and reward VRPs who develop and implement successful practices to encourage knowledge sharing and innovation.

CDOs and BDOs Conference of PR&DW Department

A Conference of all CDO-cum-EOs, Zilla Parishad and Block Development Officers was organised by PR&DW Department at Lokaseva Bhawan, Bhubaneswar on 18.11.2023. The Principal Secretary, Panchayati Raj & Drinking Water Department Chaired the Conference and reviewed progress of various departmental schemes like, Ama Odisha Nabin Odisha, Rural Housing, Mo Ghar, Drinking Water and Sanitation, MGNREGS, Social Audit, etc. Discussion was also held on issues like, Banking in Unbanked GPs, Rural Industrial Parks, and Social Media Management, etc. High-performing CDOs and BDOs were felicitated for achieving housing completion targets and showcasing various government schemes/ projects through Social Media, etc. The Conference concluded with emphasis on timely completion of all departmental Schemes and Projects as per targets/ timelines. The Director, OSSAAT presented the status of ATR on Social Audit findings and gave emphasis on expediting timely completion of ATRs to all CDO-cum-EOs and BDOs present in the meeting.

Research Study on Compliance to Auditing Standards by NIRD PR, Hyderabad

Centre for Social Audit, NIRD, Hyderabad had taken up a research study to observe the compliance of audit standards in ten (10) states of India. Odisha was one of the selected states. Following discussion with Director, OSSAAT it was decided to conduct the research at Khurji GP of Nandapur Block, Koraput District from 02.12.2023 to 08.12.2023. Dr. Srinibas Sajja, Asst. Professor, CSA-

NIRD conducted the study. Shri Subrat Kumar Samal, DSA, Malkangiri was nominated as Coordinating Officer who provided required support to Dr. Sajja. Shri Anil Kumar Maharana, DSA, Koraput extended all logistical support. The study was aimed at observance of the SA process like, interaction with the beneficiaries/ villagers, PRI members, SA teams and government officials during the SA process and to find out

the extent of fulfilment of SA mandate and standards. He also conducted a cross cadre meeting with DSAs, BSAs, VRPs of Nabarangpur, Malkangiri, Kalahandi and Koraput Districts. The objective of cross cadre meeting was to understand the knowledge and understanding level of resource persons in conducting SA process as per the Auditing Standards.



National Consultative Workshop on Social Audit Framework by NIRDPR, Hyderabad

Social Auditing Standards of 2016 was prepared keeping in mind the Social Audit of MGNREGS only. The process of SA has been considered as an important tool of public vigilance and scrutiny, and in the meanwhile extended to nearly ten (10) more Central and State schemes. Besides, the mode of delivery the government

welfare schemes have also changed significantly in the meantime, calling for a review of methodologies and capabilities in the SAUs. Present realities warranted a full-fledged review of Social Auditing Standards of 2016 with a view to addressing gaps in Independence and Effectiveness of the SAUs, as well as to equip them with

skills and resources necessary to meet the evolving mandate. Keeping the foregoing in view a National Consultative Workshop on Social Audit Framework was organised by NIRD at Hyderabad from 11.12.2023 to 12.12.2023. Director, OSSAAT attended the workshop and presented suggestions on the area of financial management of SAUs.



On-line Training on MGNREGS Social Audit MIS organised by MoRD

The Ministry of Rural Development (MoRD), Govt. of India organized an online MIS meeting on 04.12.2023 to discuss issues and challenges related to Social Audit findings uploading in MIS (NREGASoft). Representatives from Meghalaya, Andaman and Nicobar Islands, Arunachal Pradesh, and Odisha attended the meeting. From

Odisha, the Director, OSSAAT, Smt. Sandhyarani Das Adhikari, SAE-MIS and four DSAs from Jajpur, Kalahandi, Boudh, Deogarh districts participated in the programme virtually.

During the meeting, state-specific MIS issues were discussed and resolved. A team from MoRD reviewed the progress of SA-MIS entries, focusing

on registration of SAU documents and uploading of trained resource person data, etc. The team also presented a PowerPoint presentation on the Action Taken Report (ATR) process by implementing agency and the role of resource persons in follow up on the Action Taken process based on Social Audit findings and closure of issues in MIS.

State Level Orientation-cum-Coordination Meeting on Social Audit of Different Schemes under MoSJE



The captioned "State Level Orientation-cum-Coordination Meeting" was held in the MGNREGS Conference Hall, SIRD&PR Campus on 15.12.2023. Nodal Officers from both the departments, namely SS&EPD, and SC&ST Dev., M&BCW Department, along with their staff members were present. Director OSSAAT; Addl. Director, Local Fund Audit, members of the Social Justice Cell, and staff of SAU attended the meeting. Shri

Gurjit Singh, Mission Manager NRCSA, DoSJE, Gol, addressed the meeting virtually. He provided valuable insights, guidance, and suggestions regarding Social Audit of various schemes under the Ministry of Social Justice and Empowerment (MoSJE). He also emphasized the need for effective coordination and process clarity before full scale rolling out of Social Audit in Odisha, as soon as possible. Director, OSSAAT delivered the welcome address

and made a PowerPoint presentation on OSSAAT and its activities. Scheme Nodal Officer, Smt. Sandhyarani Das Adhikari, SAE, presented a detailed PowerPoint presentation on the "Process and Protocol of MoSJE Social Audit". Other participants also shared their views and valuable suggestions. The Orientation Programme very successfully sensitised all stake holders and prepared clear roadmap for full scale roll out of MoSJE Schemes Social Audit in Odisha.

Focus District of the Quarter: District Social Audit Unit, Nuapada



Social Audit of Schemes in Primitive Tribal Groups of Nuapada District:

Out of 75 Primitive Vulnerable Tribal Groups (PVTGs) identified by Govt. of India, living in different parts of India, 13 PVTGs are found in Odisha. Chuktia Bhunjia is one of them. They live in the hilly terrains and forest areas of Sonabeda GP in Komna Block of Nuapada District. The Sonabeda GP is located inside Sonabeda sanctuary area which is

about 48 kms. away from the district headquarter. As per 2011 census the population of this tribe is 2378 nos of persons. They are very backward with a literacy rate of less than 20 percent.

A Micro Project Agency (MPA) named Chuktia Bhunjia Development Agency (CBDA) is established to facilitate their all-round development by Government of Odisha. This agency is functioning under the Forest & Environment Department, and conducting all

development work in the specified area. It is gathered that 435 no. of Job Cards have been issued under MGNREGS, out of which 397 no. of persons are active job card holders. Enhancing income generation through agro-forestry, goatery & other related activities are also taken up by CBDA.

Alongside CBDA other departments like, Women & Child Development (W&CD) and some NGOs are also

operating in the area to boost SHGs for women, focusing on fruit processing, traditional handicrafts making, and marketing their products, etc.

Social Audit Activity Uplifting Chuktia Bhunjia Tribe :

Social Audit has always served as a powerful tool for under-developed and marginalized communities, promoting inclusive socio-economic development. The Chuktia Bhunjia tribe face poverty due to low literacy, limited income, and poor infrastructure. Social Audit emerged as a game-changer for them. By staying overnight in the Sonabeda GP headquarter the BSAs and VRPs are making the tribals aware and

conscious about their rights and entitlements, about MGNREGS. The SA team comprising Shri Dayalal Sahu, BSA and Smt. Sangeeta Sahu, Smt. Haripriya Bouk and Kum. Sita Bandhichor, all VRPs under the guidance of Shri Milan Kumar Pati, DSA educate them through village level entry meetings, focused group discussion, hamlet visit, etc. thus empowering them before participating in Gram Sabhas raising their voice for their rights and basic needs. The SA team educate the tribals about the benefit of 100 days completion under MGNREGS, avail the worksite facility, and their rights and entitlements under MGNREGS and other schemes. The VRPs encourage the tribals to take up various activities, like, land development work, improve

forest land for cultivation, to dig farm pond, do mango plantation, etc. as community projects and also motivate them to avail extra 95 man days under PMAY-G scheme, by creating dug well, construct goat/ cow shed, etc. as individual projects through convergence mode.

The results of these initiatives are clearly visible, like, increased participation in decision making, improved financial security, and their own cultural identity preservation, etc. Apart from improving their socio economic standards the tribals are gradually coming into the mainstream of society to have a better and equal life. The community leaders express their gratitude to the SA team for their invaluable effort in enhancing their quality of life.

Different activities in Districts

One-Day Training on Social Audits in XVFC Grants across Districts.



Performance Assessment of VRPs of Angul Block of Angul dist. on dated 16.10.2023.



Social Audit of NFA in different districts.



Observed Vigilance Awareness Week with a pledge ceremony by SAU BBSR and different districts on dt 30.10. 2023.



4 Days Residential Training on Social Audit Accountability and Transparency conducted for 38 VRPs of Nuapada District at DPRC Silda Nuapada block from 13.11.2023 to 16.11.2023.



A part of "Meri Maati Mera Desh" of MGNREGS at the Odisha State Convention Centre, Lokaseva Bhawan, chaired by the Hon'ble Chief Minister of Odisha on 27.10. 2023.



Preparatory meeting for conduct of training under Samagra Shiksha Social Audit.



Any suggestions for improving this newsletter are welcome.

Please send your suggestions to e-Mail Id – odisha-sau@gov.in, ossaat.sau@gmail.com or sacossaat.sandhya@gmail.com

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