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"ଆମ ଅଧିକାର ଆମେ ପାଇବା ସୁଖରେ ଜୀବନ ଆମେ ଜୀଇଁବା"





SAGS at Ranipanga Panchayat of Kotagarh Block, Kandhamal

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

NEWSLETTER

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Chairperson of Governing Body

Manoj Ahuja, IAS

Chief Secretary

Govt. of Odisha



Chairperson of Executive Committee **Girish S.N., IAS**Commissioner-Cum-Secretary, PR & DW Department
Govt. of Odisha

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 Mahatma Gandhi National Rural Employment Guarantee Scheme (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. The Society 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, National Social Assistance Programme (NSAP), National Food Security Act (NFSA), Prime Minister Awas Yojana – Gramin (PMAY-G), 15th FC Grants, PM Poshan, Integrated Child Development Scheme (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.

Message from the Director, OSSAAT

I congratulate everyone for a happy and prosperous New Year 2024 and hope this year will bring lots of success and fulfilment for all in their professional and personal life. It is a matter of great pleasure to announce release of Vol.-II, Issue-III of Quarterly Newsletter of OSSAAT relating to January to March 2024 period. We are indebted to our Principal Secretary, and Director, Special Projects for the support and continuous guidance in this endeavour of publishing a Ouarterly Newsletter. 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 ones in making rural development schemes effective and successful. Also, hope that we will continue to do our work diligently and sincerely in years to come in the overall growth of rural India.

Social Audit Programme and Progress

During the period from October 2023 to March 2024 Social Audit was completed in 6723 GPs for 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 under Mahatma Gandhi NREGA Scheme.

Also Social Audit was conducted in 6723 GPs, in synchronisation with MGNREGS, for Targeted Public Distribution System (TPDS) and Fair Price Shop (FPS) under NFSA. The verification of records/ fair price shops was done for the period 1st April 2022 to 31st March 2023.

2nd State Level Workshop on "Strategy for Strengthening Social Audit Gram Sabha through Community Mobilisation and Inclusive Governance"

This workshop was a natural follow up of the 1st State Level Workshop on Social Audit conducted by OSSAAT on 16.08.2022. To improve the effectiveness, quality and rigour of Social Audit continuously this follow up programme was necessary. It was conducted at APJ Abdul Kalam Conference Hall of Madhusudan Das Regional Academy of Financial Management (MDRAFM), Bhubaneswar from 10.01.2024 to 11.01.2024.



Objective of the Workshop

Primary objective of the workshop was to develop a comprehensive strategy that empowers Gram Sabhas to effectively conduct Social Audit by adopting community mobilization and ensuring inclusive governance. Key focus areas include building awareness, enhancing skills and promoting collaborative decision-making process.

Participants

Social Audit Resource Persons of State, District, and selected Block/ Village levels participated in the programme along with members of Panchayati Raj Institutions (PRIs) and Civil Society Organisations (CSOs). A total of 75 participants attended the workshop.

Guests and Speakers

The programme was inaugurated with pradeep prajwalanam (lighting of candle) and garlanding deity Lord Jagannath on the ground floor of the

venue jointly by Shri Sushil Kumar Lohani, IAS, Principal Secretary, PR & DW Department; Dr. C. Dheeraja, Associate Professor & Head (Centre for Social Audit), NIRD & PR, Hyderabad; and Director, OSSAAT in the presence of guests and participants of the workshop.

Other guests/ speakers who attended the workshop were Shri R.K. Mohapatra, Senior Audit Officer, Office of the Principal Accountant General, Bhubaneswar; Shri Trilochan Mohanty, OAS, Joint Secretary, MGNREGS, PR & DW Department; Shri Manas Ranjan Mishra, Ex-Director of OSSAAT and presently Programme Lead, Harsha Trust, Odisha; and Shri Kamalesh Mishra, Adjunct Professor, Kirloskar Institute of Management, Pune. Shri Gurjeet Singh, Mission Manager, NRCSA-DoSJE, New Delhi addressed the gathering, with his deep insight and analysis, virtually from New Delhi.





Discussions and key take aways of the workshop

After brief welcome and introduction of Guests by the Director, OSSAAT the Principal Secretary gave his inaugural address. He said that it is a great effort by SAU, Odisha: and PR & DW Department to organise this holistic Workshop where people from different regions of the State are participating and also sharing their learnings with Professors and Experts from various fields. The Principal Secretary personally welcomed Madam Dr. C. Dheeraja for her physical presence in Odisha and extending her cooperation in Social Audit of different schemes in the State. According to him, Odisha is one of the leading States to operationalize Social Audit of MGNREGS and other schemes adhering to all the mandates of MoRD. Govt. of India.

The Principal Secretary in his speech also emphasized on enhancement of rigor and quality of Social Audit by involving community stakeholders and scheme beneficiaries in implementation process and maintaining transparency and accountability in the system. Social Audit should have proper data management system to capture scheme data as it is being obtained from the real beneficiaries at the grass root level on real time basis. SAU should develop

mechanism for mobilizing community towards better participation of people, especially women participation, in implementation process as well as social audit. Social audit can go beyond the guidelines and check whether targeted people are really benefited from the scheme properly or not. For instance, he explained the scope of social audit in different schemes like. MGNREGS, NSAP, NFSA, 15th FC Grants, etc. and how social audit can suggest ways for making appropriate policy level changes by getting feedback from the real beneficiaries by verifying ground realities.

Madam Dr. C. Dheraja, Associate Professor & Head (CSA), NIRD&PR, Hyderabad spoke on "Strategies for Strengthening Social Audit Gram Sabha through Community Participation: Panchavati Rai Act and Legal provisions". She started her topic by talking about the background of PRIs in Odisha and constitutional mandates along with legal provisions on Panchayati Raj system. She discussed on Odisha Gram Panchayat Act & Rules, PESA Act, 73rd Amendments of PR Act - three tire PRI system and system of governance. Also discussed on functions of Zilla Parishad, Panchyat Samiti, Gram Panchyat; Composition, Structure and Function of Gram Sabha, Palli Sabha and Social Audit Gram Sabha. Further discussed the Social Audit notification process; the venue and peoples' participation in Social Audit Gram Sabha including broad steps for conducting Social Audit Gram Sabha and effective decision making process. The Do's & Do Not's of Social Audit, Responsibility of SAU, and Nonnegotiable Principles of Social Audit were also elaborately explained by her.

She emphasized on conduct of Gram Sabha, as enshrined in Article 243 (b) of Indian Constitution. As it is a permanent body which has to meet at least two to four times a year mandatorily or as decided by the State; the Gram Sabha is to be organized keeping in view the constitutional mandates and Panchayati Raj Rules. As community participation is an important element of Gram Sabha the required quorum is mandatory for making decisions taken thereat valid and actionable. More effort need to be given for mobilizing community, well in advance, for participating in Gram Sabha. It can be made possible through discussion in public meetings/ Ward Sabha also.

Besides she had elaborated on the tools and strategies for community mobilization to be adopted by Social Auditors for enhancing people's participation in Social Audit process and Gram Sabha. She presented some important strategies to be followed during Social Audit Gram Sabha for making it a more meaningful decision making forum.

She stated "Involving local communities in decision-making process is not just about sharing information; it is about building trust, fostering collaboration, and ensuring sustainable development".





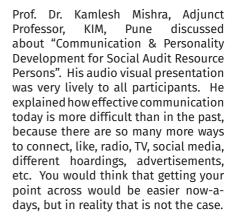
Then Shri Gurjeet Singh, Mission Manager, NRCSA-DoSJE, participating virtually, deliberated on "Empowering Community through Inclusive Governance: Strengthening Social Audit Gram Sabha". His thought provoking views are as under:

- 1. Gram Sabha is to be organized in a central place of the GP where everyone can reach and participate without fear and intimidation.
- Special initiative need to be taken by GP functionaries as well as the Social Audit unit personnel to mobilise people from different sections of the community to attend Gram Sabha, especially Social Audit Gram Sabha.
- 3. The work of Social Auditors are not limited to just record/ asset verification and detection of issue findings but they should give focus on visiting villages to meet people/job seekers/beneficiaries,

- to judge their inner feelings and build rapport with them to elicit difficulties.
- 4. In this regard the Social Auditor(s) must stay in the Villages and GP offices overnight during the Social Audit process to meet those persons who are not available in day time due to their daily works.
- The persons with special needs and other disadvantaged categories should be given special focus by the Resource Persons while mobilizing the community during Social Audit.

Shri Manas Ranjan Mishra, Ex-Director, SAU, Odisha deliberated "Community Mobilisation on for Effective Social Audit Gram Sabha". He said that all Resource Persons are Community Mobilisers and should know the skills of community mobilization. According to him: Community mobilization is a process of bringing together as many stakeholders as possible to raise people's awareness and demand for a particular programme to assist in the delivery of resources and services, and to strengthen community participation for sustainability and selfreliance. Some major community mobilization qualities as discussed by Shri Mishra are as under:

- The ability to engage constructively in group processes.
- Conflict Resolution.
- Collection and analysis of assessment data.
- Problem solving.
- > Programme Planning.
- Intervention design and its implementation, evaluation, resource mobilization, policy and media advocacy.



Effective communication means that your ideas and concepts are being heard, understood and people are acting upon them. Building Trust, Stake Holders Engagement, Dissemination of Information, Negotiation and Conflict Resolution, Empowerment of Communities, Public Perception, Feedback and Continuous Improvement, Advocacy for Change are the needs for effective and efficient communication and personality development in the context of Social Audit.

Effective communication skills are: eye contact and visible mouth/ body language; silence when hearing; checking the understanding level; a smiling face; summarising what has been said; encouragement to continue; and asking questions.

He also focused on Verbal, Nonverbal communication and listening skills for the Social Auditors for being effective and efficient communicators. In the context of Social Audit, where the focus is on assessing and improving a scheme's social and ethical performance, personality development plays a crucial role in achieving professional success. The following skills are quite essential on the part of social auditors.

- 1. Communication Skills
- 2. Critical Thinking
- 3. Integrity and Ethics
- 4. Leadership Qualities
- 5. Team Collaboration

Lastly, Dr. Mishra gave important tips to the participants, like :

- Love the language you want to speak
- 2. Dare to commit mistake
- 3. Think in the language you want to speak
- 4. Programme your mind



5. Listen and learn from the people who speak better

The last session was a participative one. All the participants were divided into four groups, on geographical basis, shared their practical experiences. They spoke about their life/ working styles and region specific facilities/ challenges faced when discharging their duties. Also views were sought from all for having a dress code for Social Auditors.

The workshop spread over two days and four sessions was extremely enriching and lively. All the participants were very much vocal about their valuable learning



experience. At the end, vote of thanks was given to all the invited guests, speakers, participants and other support staff for their presence and contribution to the workshop and making it a successful one.

Focus Article of the Quarter



Insights & Reflections

Social Audit an Instrument of Continuous Public Vigilance

Shri Nihar Ranjan Swain Director OSSAAT

The Industrial Revolution in England and Europe began in 18th Century lead to growth of Industry, Trade and Business. Father of Indian Industry - I.R.D. Tata - single handedly spearheaded industrialisation in India from 1854. With growth of Business and Industry came practices like, Partnership, Joint Stock Companies and Corporations, etc. leading to separation of owners from the managers of Industry. Need for conducting Audit by Independent Agency was felt essential and concept of formal Auditing emerged. The word "Audit" came from Latin word "Audire" meaning to "To hear"/ "To listen". Commonly, 'Audit' means to examine books of accounts. An Auditor hears and scrutinises the record of accounts to know the financial health of a Business/ an Industry. And their reports shared with owners of business, shareholders or company board verifying documents, systems of recording transaction, etc. - later came to be known as Auditing Standards. The accuracy of financial statements along with inventory checking through audit made the activities "Financial Audit" in nature.

With the passage of time when democratic and socialistic approach to governance model was popularised,

Companies as well as Organizations wanted to assess their own social and ethical performance impact. This lead to the concept of Social Audit as a formal review of an organisation's endeavour and conduct on social responsibility, ethical performance and their impact on organizational climate. Prof. Theodore John Kreps of Stanford University in his first monograph 'Measurement of the Social Performance of Business' fathered the concept of Social Audit by summarizing his study of 72 (seventy two) Industries over 20 (twenty) years period on "interest of consumers". There after Raymond Augustine Bauer and Dan Huntington Fenn Jr. described "Social Audit" as "a commitment to systematic assessment of, and reporting on, some meaningful definable domain of a company activities that have social impact".

Indian Context:

In India, Tata Iron and Steel Co. (TISCO) first started Social Auditing for measuring their Social Performance in the year 1979.

During early 1990 different Non-Govt. Organizations (NGOs) such as Mazdoor Kisan Shakti Sangathan (MKSS) started raising voice against corruption in public expenditure through agitation calling for Social Audit of schemes/ programmes. This has led to enactment of Right to Information Act and introduction of social auditing in MGNREGS Scheme in our country. It also partially legalised and ensured people's right to know their entitlements as well as voice their concern through an organized platform called Gram Sabha.

Social Audit Organisations:

Thus Social Audit Organisation (SAU), Odisha was set up in 2011-12 to facilitate conduct of audit, through trained cadres, with the mandate to conduct Social Audit of MGNREGS (2005) Scheme. The Scheme provides for 100 days guaranteed employment to each household in rural areas ensuring sustainable livelihood. It's impact is definitely significant. The implementing authorities are now more careful of meeting the targeted common people, attending to the beneficiaries, and ensuring quality of assets and its usefulness. Thereby guarantying the rights and entitlements of the beneficiaries. Substantial sums of financial misappropriation detected and amount recovered (Rs.4.20 Crs. in Odisha during last five to six year of Audit work). Appropriate disciplinary action against thousands of government employees taken.

Conduct of Audit work in two cycle in a financial year, and concurrent audit conducted during either normal or pandemic period, has proved to be an effective instrument of change towards better scheme implementation, and transparent and responsible governance.

Strategy and Methods:

Gradual empowerment of uneducated poor rural beneficiaries and common stakeholders by organizing Gram Sabha, Focused Group Discussion, and door-to-door survey, etc. has enhanced the vigilance and monitoring mechanism resulting in effective scheme implementation and rural development.

Of late, Social Audit is undertaken for many schemes across sectors of Govt. of India, like National Social Assistance Programme [NSAP], National Food Security Act [NFSA], Integrated Child Development Programme [ICDS] and MAMATA Scheme. Ministry of Social Justice, GoI has made it mandatory for Social Audit of PMAGY, IRCA and Old-Age Homes, etc. The department of education has also made Social Audit compulsory for PM-Poshan and Samagra Sikshya Schemes, etc.

When a group of trained Social Audit personnel from community cadres in a Gram Panchayat, especially from Women Self Help Group [SHG] members of the same locality, led by SAU Block Resource Person (BRP) visit beneficiaries to discuss their issues and difficulties in getting benefits and entitlements of a scheme, inspects records of assets and cross verify with physical achievements on the field, and assess needs and requirements through focused group discussions and fill up questionnaires on getting response from each individual to be consolidated with information for decision in a Public Hearing at Gram Sabha or Block Level Public Hearing, there remains almost no chance of deviation from laid down guidelines.

These Public Hearings, at different levels, has become a continuous process of public vigilance and

awareness generation for programmes beneficial to rural poor.

The Schemes and Programs for the rural people, like PMAY-G providing pucca house to poor; MGNREGS providing livelihood through 100 days work; NSAP Scheme providing pensions to the extremely poor, disabled and women; and PM-Poshan Scheme providing nutritious food to school children will improve the picture of rural India. By reducing poverty, unemployment, distress conditions and providing 'Roti, Kapda and Makan' to the people, the main aim of Social and Economic Equality and expediting engines of growth, the development story of our country shall be fulfilled within a short period of time. Let everyone contribute their share for this nation building programme - the NGOs, Civil Society and Citizen Forum, etc.

Workshop on Status of Social Audit Units at NIRD&PR, Hyderabad

A workshop on "Status of Social Audit (SoSA) in India - 2024" was conducted at NIRD&PR, Hyderabad from 07.02.2024 to 08.02.2024. Main objective of the workshop

was to compile the informations and documents submitted by the Social Audit Units (SAUs) as a handbook which would be shared with the MoRD and all SAUs. Shri Sunil Kumar Mohapatra, Social Audit Expert (SAE) attended the workshop and participated in the deliberations and finalisation of the aforesaid handbook.

Social Audit of Social Justice Scheme

First Phase Audit

The State Level Orientation-cum-Coordination Meeting on Social Audit of Different Schemes under MoSJE Programme was held on 15.12.2023 at OSSAAT State Office, Bhubaneswar between SS&EPD and SC&ST Dev., M&BCW Dept.

officials successfully. As a natural follow up, Social Audit of PMAJY Scheme under MoSJE was initiated at Srikanthapur village of Nuasasan GP in Pipili Block of Puri District between 18.01.2024 to 22.01.2024. The following steps were taken for

field verification during the Social Audit process, namely, verification of records, verification of worksite/infrastructure, verification of beneficiary through personal interview/ interaction and focus group discussion (FGD).













Second Phase Audit

After initial Pilot Social Audit Srikanthapur village Nuasasan GP of Pipili block, the Social Audit of different MoSJE Homes Schemes like. under AVYAY, Integrated Rehabilitation for Addicts (IRCA). Centre Model Villages under PM- AJAY were conducted between 28.02.2024 to 16.03.2024 in 22 institutions of Puri District covering 07 different blocks namely; Puri Sadar, Delanga, Pipili, Gop, Nimapada, Kanas, Krushna Prasad. A team from Social Justice Cell, Odisha led by Raj Kishore Parida, DSA Puri; Sasanka Sekhar Bhoi, DSA Kalahandi; Kalpana Biswal, DSA Cuttack, along with 15 selected BSAs from different districts, namely, Cuttack, Khordha,

Ganjam, Jajpur, Kendrapara, Jagatsinghpur conducted the SA process under the guidance of Sandhyarani Das Adhikari, SAE (Scheme-in-Charge). This whole exercise completed the SA process of 23 (twenty three) targeted institutions of Puri District as per the approved calendar.













New Year Celebration at SAU, Odisha













The New Year 2024 was observed by Team SAU headed by Director OSSAAT with presentation of flower bouquet to the Chief Secretary, Odisha who is also the Chairperson of the governing body of OSSAAT. New Year greetings were also conveyed with presentation of bouquets to Shri Sushil Kumar Lohani, IAS, Principal Secretary, PR&DW Dept., Shri Jyoti Prakash Das, IAS, Director, Special Projects, PR&DW Dept., Shri Arindam Dakua, IAS, Director, DW&S, PR&DW Dept. and other dignitaries at the Odisha Secretariate building. A meeting was held at MGNREGS conference hall and sweets were distributed.

Social Audit Block Level Hearing in 30 Districts

Social Audit Block Level Hearing was done in all the 30 districts of Odisha.















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This Newsletter is for Internal Circulation only. Suggestions for its improvement is welcome. Please send your suggestions to e-Mail Id – odisha-sau@gov.in, ossaat.sau@gmail.com or saeossaat.sandhya@gmail.com

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