



SOCIAL AUDIT THE MIRROR OF ACTIONS

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Odisha Society for Social Audit Accountability and Transparency

NEWSLETTER

Inaugural Issue, August - 2022

MESSAGE FROM THE PRINCIPAL SECRETARY



It is a matter of immense pleasure to me to know that OSSAAT is bringing out its first NEWSLETTER on the occasion of "Workshop on Quality Social Audit". The Society was set up in the year 2011 but started actually functioning from October-2016 with handful of SAEs, One DEO, Two Attendants and One Director. During the last 6 years, it has grown many folds in size and functions. It has now 30 District Social Auditors, 214 Block Social Auditors and 9,596 Village Resource Persons all over the State. They all are trained by NIRD & P.R., Hyderabad and

SIRD and P.R. & D.W. Department, Bhubaneswar.

A good network of Resource Persons has been established which has contributed significantly to Transparency and Accountability of scheme implementation not only in MGNREGS but also few other Centrally Sponsored Schemes such as PMAY-G, NSAP, NFSA & XVFC Grants. Odisha State having 83.32 percentage of population residing in rural areas is availing MGNREGS Scheme benefits. Besides large chunk of the rural population belong to Scheduled Tribe community in the southern and western region of the State are benefitted by the Social Audit Process about their rights, entitlements, financial & social Inclusion. Concurrent Social Audit conducted in the state during 2020-21 and 2021-22 has helped in course correction of implementation of MGNREGS Scheme during execution. The Society is also planning to conduct Test Audits to rectify its own process weaknesses.

The Sincerity, professionalism and dedication shown by the Social Audit team to make the process effective needs to be appreciated. In future years, activities of OSSAAT shall enhance socio-economic benefits to the rural poor, marginalized and disadvantaged groups of our state.

I wish all the best to the Director OSSAAT and his team on the occasion of publication of the first NEWSLETTER.

Shri Ashok K.K. Meena (IAS)

Principal Secretary
PR & DW Department

MESSAGE FROM THE DIRECTOR, OSSAAT

Dear Friends,

Hearty Greetings.

"Passionate Team with the right job has helped a basket of successful stories"

It is my pleasure to introduce the Quarterly Newsletter of OSSAAT on Social Audit. For almost a decade OSSAAT has passed a long way and has emerged as an institution in establishing transparency & accountability in the developmental schemes and programmes with the relentless efforts of many persons involved; where Social Audit as a

tool has been a mission rather than a programme.

This has been possible by the support of all and faith on the organization. The impact of this effort is visible in the involvement of our resource persons as well as the stakeholders of MGNREGS and all other schemes like NSAP, NFSA, ICDS & MAMATA, XVFC Grants Schemes etc. The involvement of SC, ST and backward communities in social audit process and adopting to changes in the community governance system for a sustainable cause has given good dividend. Our professionalism, coupled with a strong personal touch enhances the



probability of success at every step. Our goal is to create an empowered community with informed participation which will translate in long term exponential growth for both.

OSSAAT's work focuses on improving opportunities for the people who are socially and economically backward and who are under privileged of getting employment opportunities and earn their livelihood in a sustainable manner. We do not count the achievements and area of improvements; we only retrospect the changes which has been taken place in the local self governance during these 5 years. With reference to the past, we visualize for a better tomorrow.

I salute the cadres who work as a team and encourage the communities in moving towards self-reliance not by holding their hands but creating space to realize their strengths and voices. I would also appreciate our Board Members for their visionary inputs. And finally but most importantly, I would like to acknowledge and thank to all other implementing departments for their cordial support for strengthening the social audit unit and take it forward for establishing transparency and accountability framework effectively.

Shri Nihar Ranjan Swain
Director, OSSAAT

SOCIAL AUDIT IN ODISHA

Social audit is a tool as important and powerful as social media. It is a tool to empower people, especially common people, and it enforces the participation of stakeholders in the execution of schemes and also improves transparency of all findings in public domain.

Odisha is one among the leading states to follow all the following operational mandates of MoRD, GoI for establishing of Social Audit Unit along with following features:

- Constitution of OSSAAT as an Independent organisation for conduct of social audit.
- Appointment of an Independent Director for Social Audit Unit.
- Opening of separate Bank Account of OSSAAT.
- Certification of all the Resource Persons engaged in Social Audit process.
- Identifying the community cadre of Village resource Persons form among the Self Help Group members.
- Covering 100% of the Gram Panchayats during one Financial Year in social audit under MGNREGS.

OSSAAT started social audit with one scheme in 2017 and has expanded its service to NSAP, NFSA & ICDS -MAMATA, XV-FC grants from FY 2017-18 to FY 2022-23 and now 3 more schemes i.e., Rural Housing, Mid- Day -Meal, OSEPA schemes are being added for conducting social audit in the FY 2022-23 in the Annual Social Audit Calendar.

ABOUT OSSAAT

The Odisha Society for Social Audit Accountability and Transparency (OSSAAT) was constituted as a Society under the aegis of P.R. & D.W. Department, Govt. of Odisha. It is a registered society under Society Registration Act 1860 vide registration no- 23344/64 Dt.24.09.2011. The society is mandated to conduct effective and impartial social audit for developmental Schemes and programmes of both Govt. of India and State Government. In doing so the Independence, Impartiality and Quality of the Audit process are to be strengthened by OSSAAT which is functioning in the MGNREGS Society Building, at SIRD & PR Campus, Unit-8, Bhubaneswar.

The Governing Body under the chairmanship of Chief Secretary, Odisha and Executive Committee under the chairmanship of Principal Secretary, P.R & D.W. Department with other members of different Government and Non-Government organizations framed the basic Rules and Regulations of the Society and policies for managing day-to-day affairs.

The Society has framed "Finance Management and Accounts Manual" and "Human Resource Management Manual" to effectively carry out its Administrative and Financial Management in the most fiscal prudent manner in the society's Secretariat.

The Society is following scrupulously the Auditing Standard, 2016 and Audit of Scheme Rules, 2011 for creating enabling environment for Gram Sabha and Palli Sabha for conduct of impartial and effective Social Audit. In that direction the Society ensures that

Social Audit remain autonomous from mainstream Government Administration as well as implementing agency.

During these few years of its actual functioning, since 2016-17 the Society appointed independent Director, Social Audit Experts, District Social Auditors and Block Social Auditors and trained them in 30 days certificate course on "Social Accountability and Social Audit" designed by Tata Institute of Social Science, Mumbai and NIRD & PR. As per MoRD,GoI guideline 349 Resource Persons was trained in 8 batches to conduct the social audit effectively. Necessary circulars/guidelines for conduct of effective Social Audit have also been issued from time to time by Social Audit Unit (SAU). In order to have an effective community framework, the community cadre of village resource persons have been taken from women self-help groups members at the Gram Panchayat level throughout the State. A total number of 9536 Village Resource Persons were trained and certified in 4 days VRP training on "Social Accountability and Social Audit" for conduct of Social Audit at grass root level. Similarly, 8598 numbers of resource person have also been trained in 234 batches to conduct social audit under National Food Security Act (NFSA), 2013 of Food Supply and Consumer Welfare Department and 1467. Resource Persons were trained in ICDS & MAMATA Schemes of Women & Child Development Department. Also a total number of 7816 resource persons have been trained under NSAP Scheme of SS & EPD Department.

Achievement of OSSAAT



The State secured 3rd prize at National level in the FY 2018-19 under Transparency and Accountability Parameter. Performance & role of Social Audit and SAU was the prime factor.

TRAINING TO SOCIAL AUDIT RESOURCE PERSON

A four-day training program for Village resource persons was conducted from 18.07.2022 to 21.07.2022 in KIIT Campus, Bhubaneswar to train the newly selected VRPs of Khordha district. The objective of the VRP training is to enhance the Village Resource Persons for gathering evidences, basic knowledge of measurement, facilitating public consultations in the community and writing standardized social audit reports, understanding administrative systems, the value and philosophy of accountability, transparency and rights based approach as enshrined in the Indian Constitution. Accordingly the Master trainers took classes to cover all the above mentioned topics in the 4 days VRP training. The Director, OSSAAT visited the training programme and elaborated on different aspects of MGNREGS; its objectives and need of social audit for maintaining transparency and accountability. Total 39 numbers of VRPs attended and completed the training successfully.



4 days residential training imparted to Village Resource Persons at KIIT campus, BBSR, from 18.07.2022 to 21.07.2022

SOCIAL AUDIT UNDER MGNREGS

Since its inception, OSSAAT has been conducting the social audits of MGNREGS as a mandatory component of the scheme implementation and completed 8 rounds of social audits during the year 2016 to 2022. The Social Audits of MGNREGS include extensive awareness campaigns in terms of people's participation in the preparation of shelf of projects, enhanced participation in Social Audit Gram Sabha and Public Hearings, sharing of knowledge on the rights and entitlements under the Scheme. The social audit processes followed under MGNREGS is as follows:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of entitlements.
- Asset verification of different projects undertaken during the Social Audit period.
- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up action



Social Audit Gram Sabha conducted in Jantri GP of Chittrakonda Block, SWAVIMAN area of Malkangiri district.



This is the only way to move Taberu village of Jantri GP. To reach this village, RPs have to cross 17 km. of hilly roads.

The Social Audit team usually visits all the MGNREGS worksites and verifies the following points:

- Verify whether MGNREGA wage seekers received all their rightful entitlements.
- Verify whether assets created under MGNREGA were built as per the norms recorded.
- Assess who is drawing benefits from the works created under MGNREGA and whether works were created keeping in mind the local developmental requirements of the GP.
- Verify whether processes of implementation of MGNREGA in the GP were as per the provisions of the Act and its guidelines.
- Ensure proactive disclosure of all information pertaining to MGNREGA to the residents of the GP in a manner that is easily understandable.

Concurrent Social Audit (CSA) under MGNREGS

During the year 2020-21 and 2021-22 OSSAAT has undertaken concurrent Social Audit of MGNREGS works and completed 3 phases of social audits in selected GPs of the state. The main objectives of concurrent social audit is to verify the ongoing projects of MGNREGS works and to resolve issues in the implementation process instantly. It also enhances people's participation in scheme implementation and establishing community vigilance mechanism.

SOCIAL AUDIT OF OTHER SCHEMES

National Social Assistance Programme (NSAP), SS & EPD Department

With an aim to promote transparency and accountability and people's participation in National Social Assistance Programme, the conduct of social audit is highlighted in the NSAP guideline, 2014 for fulfilling the following objectives.

1. Awareness generation of all stakeholders.
2. Pro-active disclosure of the information pertaining to the scheme.
3. Beneficiary verification.
4. Identification of ineligible beneficiaries.
5. Identification of eligible persons who are deprived of getting pension under the scheme.
6. Providing platform for recording grievances and its prompt redressal.

In order to fulfill the above objectives a pilot social audit was conducted in Rajsunakhala GP of Ranpur block in Nayagarh district in the FY 2018-19 in collaboration with NIRD & PR for

finalising the process of social audit under NSAP in the state. The learning's from the pilot programme has been successfully replicated in conducting social audit under the scheme during the year, 2018-19 and 2019-20 in all the GPs of the state.

National Food Security Act (NFSA), Food Supplies & Consumer Welfare Department

The process of social audit has been mandated in implementation of National Food Security Act, 2013 in order to ensure that each right holder has the opportunity to get their entitlements as per the provision of the scheme. The main objective of Social Audit is to verify the transparency measures under Targeted Public Distribution System (TPDS) and ensure public vigilance in every level of implementation of the scheme. OSSAAT followed, the process for social audit under NFSA is:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of

entitlements.

- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up.

During the audit process, the Social audit team verified the following aspects:

- Coverage and entitlement under Targeted Public Distribution System (TPDS)
- Subsidised prices under TPDS and their revision
- Identification of Households
- Nutritional Support to women and children
- Maternity Benefit
- Women Empowerment
- Grievance Redressal Mechanism
- Cost of intra-State transportation & handling of food grains and FPS Dealers' margin
- Transparency and Accountability
- Food Security Allowance
- Penalty



The team verified the stock at Bhunsuli GP of Koraput Block, Koraput district



Beneficiaries verification of NFSA scheme of Jhilminda GP of Attabira Block Bargarh district

ICDS & MAMATA, Women & Child Development Department

The Integrated Child Development Service (ICDS) Scheme providing for supplementary nutrition, immunization and pre-school education to the children is a popular flagship programme of the government. It is one of the world's largest programmes providing for an integrated package of services for the holistic development of the child, from Mother Womb up to 6 years i.e. Supplementary Nutrition, Pre-school non-formal education, Nutrition & Health education, Immunization, Health check-up and Referral services.

In order to ensure transparency and participation of all stakeholders in implementation of the scheme social audits have been mandated in the NFSA Act in ICDS and MAMATA scheme. Initially OSSAAT has undertaken 6 districts like Bolangir, Koraput, Kalahandi, Malkangiri, Nuapada, and Nabarangapur for conducting social audits under ICDS and MAMATA during the year 2021-22.

Process of Social Audit followed:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of entitlements.
- Institution visits.
- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up.

Points of verification done by Social Audit Team:

- Functioning of AWC.
- AWC opening time.
- Regular attendance of AWW and children.
- Regular holding of VHND, Immunisation, Home Visits, weighing of children etc.

XVFC Grants, PR & DW Department

OSSAAT started the Social Audit of XVFC Grants in the FY 2022-23 as it is mandated in the Fifteenth finance Commission grant guideline. The major objectives of the social audit is to provide feedback to PRIs so that they can improve their functioning in terms of delivery of basic services to the people. Such improvement in delivery of basic services

can motivate people to make contribution for the local development in terms of paying taxes and user charges in time and also community contributions particularly in new drinking water schemes of Jal Jiban Mission.

In order to complete social audit in all the GPs in 3 years, initially OSSAAT planned for 2266 nos. of GPs during the FY 2022-23 to cover 1/3rd of GPs in first year.

Process followed:

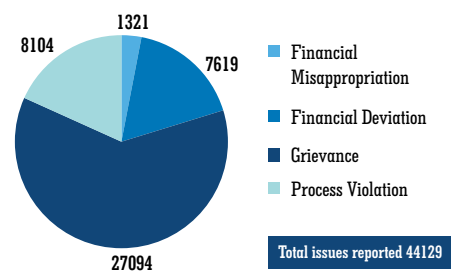
1. Introductory meetings/Entry Conference.
2. Field Work/work verification.
3. Awareness Generation.
4. Record and document verification.
5. Verification of wall writing.
6. Physical verification of works/ services.
7. Conduct Focused Group Discussion.
8. Validation at Gram Sabha.
9. Public Hearing at block level.
10. Follow-up action taken report.

SOCIAL AUDIT COVERAGE AND SOCIAL AUDIT FINDINGS

MGNREGS

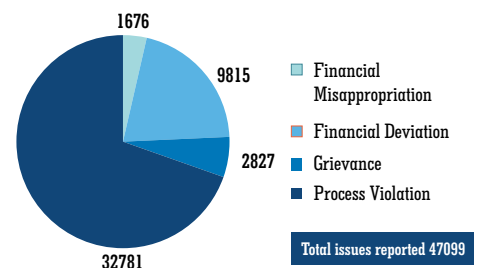
Type of Social Audit	Schemes audited	Percentage of audit	Year of audit
Regular Social Audit	MGNREGS	96%	2016-17
Regular Social Audit	MGNREGS	88%	2017-18
Regular Social Audit	MGNREGS	98%	2018-19
Regular Social Audit	MGNREGS	99%	2019-20
Concurrent Social Audit	MGNREGS	100%	2020-21
Regular Social Audit	MGNREGS	100%	2021-22

As per the MIS report the social audit findings broadly categorized as 4 types i.e. Financial Misappropriation, Financial Deviation, Grievance and Process Violation. The category wise issues identified during the FY 2017-18, 2018-19 and 2019-20 are as follows:



Concurrent Social Audit

Month	No of GPs Planned	No of GPs audited
SEPT, OCT, NOV in 2020 (1st phase)	5884	5506
DEC, JAN, FEB & MARCH in 2021 (2nd phase)	4962	4892
JUNE, JULY & AUGUST in 2021 (3rd phase)	3575	3575



The Social Audit Coverage of Other Schemes

Type of Social Audit	Schemes audited	Percentage of audit	Year of audit
Regular Social Audit	NSAP	98%	2018-19
Regular Social Audit	NSAP	99%	2019-20
Regular Social Audit	NFSA	99.63%	2021-22
Regular Social Audit	ICDS & MAMATA	100%	2021-22

Social Audit findings reported of different Schemes

OSSAAT prepared a state report of social audit findings of all the audited schemes and reported to the Nodal Department for action taken. The issue wise findings report of NSAP, NFSA and ICDS & MAMATA is placed below:

Schemes name	Ineligible beneficiary	Corruption	New Application	Grievance	Others	Total issues reported
NSAP	6356	845	36874	6816	--	50891
ICDS & MAMATA	255	510	427	1978	98	3268
NFSA	321	789	342	4573	36	6061

SUCCESS STORY AND IMPACT OF SOCIAL AUDIT

District – Sambalpur
Block- Jujomura
GP- Keshapali
Social Audit Period – 27.10.2020 – 30.10.2020
Category – Process Violation
Sub category – Accountability & Transparency

Summary

As per MGNREGS guideline the Citizen Information Board (CIB) must be installed in every work site before the commencement of work. The size of CIB in community project should have to be 4ft width * 5ft height (clear dimensions), after 5ft height 20 degree angle both side and it should meet at a point. The background of CIB will be YELLOW and border of the board and text will be in BLUE colour. But it was detected by the SA team that, during Concurrent Social Audit, the Citizen Information Board of Road Dev. From Elbo to Keshapali has been installed without adhering to the MGNREGS guidelines.

In this regard a show cause notice has been issued to GRS and JE of concerned GP. Now the CIB of above GP's Work is installed as per the prescribed template mandated in the CIB construction guideline of MoRD, GoI.



Scheme-NFSA

Social Audit the ray of happiness

Ukia Bagh is 80 year old belongs to a very poor family of the village Pansiali under the Kalapathar Gram Panchayat of Sonepur block under Subarnapur district. She has not got any kind of assistance from Govt. and going through a very critical situation. Before 10 yrs. her husband passed away due to critical illness.

In the year 2018-19, OSSAAT conducted social audit with collaboration with SS & EPD Deptt. on National Social Assistance Programme (NSAP) of Social Audit at Kalapathar Gram Panchayat for the Period 01.04.2018 to 31.03.2019. After intervention of the Social Audit, VRP (Sabita Karmee, Jyotshnamayee Meher and Jayanti Bagh) identified Ukia Bagh in a poor living condition and noticed that she is still in deprivation of getting her entitlements during last three months being a NFSA beneficiary. After find out the issue the social audit team placed the above the problem in Social Audit Gram Sabha. After detail discussion, the Gram Sabha instructed to the Jagana Sahayoka immediately to provide the benefit of Annapurna to Ukia Bagh. Immediately the Jogana Sahayoka provide 30 kg of Rice to Ukia for 3 month as the benefit of Annapurna Scheme under NFSA..

The Ukia Bagh happily received her entitlements and thanks to the Social Audit Gram Sabha and the SA team.

Scheme-NSAP

Social Audit the ray of happiness

In this financial year 2019-2020 the social audit programme of NSAP was conducted at Mallikmunda Gram Panchayat of Sonepur block for the Social Audit period 01.04.2019 to 30.09.2019 of Subarnapur district by the Block Social Auditor and Team. In this intervention we are found a widow woman namely Kuma Mahakur aged about 35yrs. living with her family at Kasurpali. Her husband Ranjit Mahakur passed away due to heart attack. Her family consists of two sons namely Balmiki Mahakur (15) and Deepak Mahakur (11) and she is a daily labourer and she could not meet their daily needs with the small earnings..

The SA team (Sanjukta Kumbhar, Sushama Meher and Rajani Mahakur) interacted with the beneficiary and sharing information about the National Family Benefit Schemes (NFBS) and guided to apply at block office. After lots of follow up with the concerned officer at block office, finally, Kuma Mahakur got the financial support Rs. 20,000/- (Twenty Thousand) under NFBS benefit and she leads her life with dignity and independently along with her family by investing the money in productive activities for generating income.

Kuma Mahakur blessed to the SA team for informing her and providing support for getting the benefit under NFBS.

