



Social Audit
The Mirror of Actions

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

NEWSLETTER

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Chairperson of Governing Body
Pradeep Kumar Jena, IAS
Chief Secretary
Govt. of Odisha



Chairperson of Executive Committee
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Principal Secretary, PR & DW Department
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 Convener of G.B. There are thirteen (13) other Members, including three (03) Members nominated by the Chairperson, from 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-Convener 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

It gives me pleasure to inform all that we are entering into second year of publication of Quarterly Newsletter of OSSAAT with the coming out of Vol-II, Issue-I. This journey has not been easy. It has been made possible only for the guidance and encouragement extended by our Principal Secretary and Director, Special Projects and diligent work done by other resource persons. I take this occasion to thank our entire Social Audit Team working at various levels for the important role they are playing in serving the rural poor and marginalised ones and hope we will continue to do our work in the days ahead.

Social Auditing: An approach towards maintaining financial accountability

On request of Principal, State Institute of Training & Extension (SITE), Department of Agriculture, Govt. of Odisha, Bhubaneswar, the Director, OSSAAT delivered talks on the captioned topic to the Agriculture Officers (Group 'A' & 'B') – Trainees/ Extension Functionaries (Officers of Directorate of Agriculture & Food Production, Odisha) at Madhusudan Training Hall, SITE on 11.07.2023 and 02.08.2023. Smt. Sandhyarani Das Adhikari, SAE (MIS) has also assisted the Director in making the sessions effective and fruitful by presenting a few case studies and videos.



Social Audit Programme and Progress during the Quarter

Programme for conduct of Social Audit in the 1st Cycle of the year 2023-24 was made by OSSAAT with due approval of the Chairman, Executive Committee.

600 Nos. of Schools covered under audit of PM Poshan (Mid-Day-Meal) scheme for 2022-23 FY, as per the request of School and Mass Education Department, w.e.f. 21.07.2023. Audit of Gram Panchayats in respect of implementation of MGNREGS and 15th Finance Grants of PR & DW Department was also conducted during the period.

Social Audit of National Social Assistance Programme (NSAP) in respect of SSEPD Department was conducted to find out Systemic Weakness in Distribution of Various Pensions in 308 Gram Panchayats, where excessive death cases were reported.

Conduct of 'final quality check' of all completed Amrit Sarovars through Social Audit Resource Persons was also conducted during this period in 23 Districts of the State as per instruction of PR & DW Department.



Conduct of One Day Capacity Building (ToT) for District and Block Social Auditors on Social Audit of PM-Poshan Scheme

One Day Capacity Building (Training of Trainer) on Social Audit of PM-Poshan scheme for District and Block Social Auditors of OSSAAT was held on 17.07.2023 in the MGNREGS Conference Hall, Bhubaneswar. District Social Auditors (DSAs) from all the 30 Districts and 30 Block Social Auditors (BSAs), i.e. one from each District, attended the training programme. State Nodal Officer, PM-Poshan, Shri Raghuram Iyer, IAS also imparted thematic training.



One Day Workshop on Quality of Assets under Mahatma Gandhi NREGS

One Day Workshop on “Quality of Assets under Mahatma Gandhi NREGS” was conducted by NIRD&PR at their Hyderabad Campus on 18th August 2023. Focus of training was not only on the procedural part of Mahatma Gandhi NREGS but also on the quality of assets created under the programme. Special importance was given to Natural Resource Management (NRM) works which are more than 60% of total works executed. A need was felt to focus not only on the number of assets but the quality of the same with the aim to achieve Sustainable Development Goals (SDG). Shri Jyoti Ranjan Satapathy, SAE & Shri Subrat Kumar Samal, DSA, Malkangiri attended the training.



- Shri Amit Kataria, IAS, Joint Secretary, MGNREGS, MoRD, GoI.
- Other senior officials from the Ministry of Rural Development, participating ministries, and States/ UTs
- Representatives from related ministries like, Social Justice & Empowerment, Education, Panchayati Raj and Food & Public Distribution

State Representatives

- Directors of Social Audit, State Resource Persons/ District Resource Persons (SRPs/ DRPs) and Block Resource Persons (BRPs) from SAUs of 27 States and Jammu & Kashmir
- Secretaries of Rural Development Departments
- MGNREGS Commissioners
- Other officials from States and Union Territories

Civil Society Organizations (CSOs)

Heads and representatives from Action for Social Advancement (ASA), Professional Assistance for Development Action (PRADAN), Social Accountability Forum for Action and Research (SAFAR), and Mazdoor Kissan Shakti Sangathan (MKSS)

The seminar started with welcome address by the Joint Secretary, MGNREGS, keynote address by Secretary, MoRD and presentations by various ministries of GoI and SAUs of different States. Director, SAU, Odisha presented “best practices and new initiatives taken by the SAU”, as stated under.

1. **Nurturing Tomorrow’s Auditors Through Student Internship Programme:** Developing the next generation of Social Auditors through a Student Internship Program at Dhenkanal District of Odisha. A Group of students from TISS, Mumbai attended the Programme and made a presentation to the Principal Secretary, Govt. of Odisha.
2. **Forging Strong Collaborations with Departments and Expediting Action Taken Report on Audit findings:** Building stronger partnerships with government departments to expedite action on social audit findings by conducting different coordination meetings, sharing information, discussion with heads of the Departments and making presentations, etc.
3. **Publishing of Quarterly Newsletter:** Promoting knowledge exchange in the field of social audit by:

One Day Workshop on “Implementation Framework of Mahatma Gandhi NREGS



One Day Workshop on “Implementation Framework of Mahatma Gandhi National Rural Employment Guarantee Scheme” was conducted at the National Institute of Rural Development and Panchayati Raj (NIRD&PR), Hyderabad on 24th August 2023. Shri Prabir Kumar Meher, DSA, Boudh and Shri Chandan Amrutayan Aich, DSA, Keonjhar attended the workshop. Aim of the workshop was to bring together stakeholders, policymakers, experts and practitioners to deliberate on critical issues related to the implementation framework of MGNREGS and identify ideas to enhance its effectiveness, efficiency and impact.

2nd National Seminar on Social Audit of Rural Development Programmes, Organised by the Ministry of Rural Development, GoI, New Delhi

A one-day national seminar on Social Audit of Rural Development Programmes was held in New Delhi on September 26th, 2023 by Ministry of Rural Development. The theme of the workshop was to “Re-imagine the Social Audit with a view to bring Transparency and Accountability.” A small team of SAU, Odisha i.e. Shri Nihar Ranjan Swain, Director, OSSAAT, Smt. Sandhyarani Das Adhikari, SAE, Shri Arttrana Satapathy, DSA, Sambalpur and Shri Satyajit Prusty, DSA, Deogarh attended the Seminar.

SEMINAR OBJECTIVES

- **Fresh Look at Social Audit:** The seminar aimed to find new ways to make social audit more effective.
- **Sharing Experiences:** Representatives from state Social Audit Units (SAUs), other government departments and ministries came together to share their experiences in conducting social audits.
- **Expert Input:** Civil Society Organizations (CSOs) with expertise in social audit provided valuable suggestions.

PARTICIPANTS

Dignitaries

- Shri Giriraj Singh, Honble’ Minister of Rural Development and Panchayati Raj, Govt. of India
- Shri Shailesh Kumar Singh, IAS, Secretary, Ministry of Rural Development, GoI

- Publishing a Quarterly Newsletter for resource persons.
- Organizing State-level social audit workshops involving NGOs, CSOs, Academician and Government Institutions with expertise in social audit.

TAKEAWAYS OF THE SEMINAR

- Hon'ble Minister, Rural Development & P.R., Govt. of India emphasised to achieve the objective of Social Audit through "people's participation" as it plays a crucial role in Rural Development. Therefore, involvement of more and more people should be encouraged.
- During Social Audit, it should be studied and analysed to understand the outcome of the implemented Scheme.
- In respect of Mahatma Gandhi NREGA, it has been observed that the Social Audit process primarily emphasises on reporting, while there is a crucial need to place greater emphasis on rigour and improvement of quality of Social Audit. Public participation should be ensured in the entire process of Social Audit to make it more effective.
- SAUs to regularly organise refresher training for enhancing the capacity of Resource Persons.
- All the States/ UTs are expected to ensure ATR submission against the Social Audit para in a time-bound manner.
- State to regularly review performance



- of District and Block officials regarding uploading of proper ATR against the issues raised by SAUs.
- States/ UTs should ensure timely placing of the Social Audit Annual Report before the State Assembly and SEGC as prescribed.
- States/ UTs to devise strategies to utilise the outcomes of Social Audit for

- effective implementation of Schemes at the grassroots level.
- A standard national protocol for Action Taken Report (ATR) should be available.
- To create a "Margadarshika (Guide)" based on the experience of seminar and other sources, which will help in enhancing rigour and quality of Social Audit in the implementation of Schemes.

Training-cum-Exposure Visit to other State Best Practice under Mahatma Gandhi NREGS in Kerala State

The captioned training was organised by NIRD & PR, Hyderabad, at Kerala Institute of Local Administration, KILA CHRD Campus, Kottarakkara from 22.08.2023 to 24.08.2023. The programme was inaugurated by Shri A. Nisamudheen, IAS, Director, MGNREGS, Kerala. The participating states were Kerala, Odisha, Andhra Pradesh, Assam, Chhattisgarh, Jharkhand, Karnataka, Maharastra, Gujarat, Tamilnadu. Dr. Maheswara Swain, Special Secretary to Govt. of Odisha and Shri Nihar Ranjan Swain, Director, OSSAAT were participants from Odisha. Objective of the programme was to provide first-hand information and experience of progress under MGNREGS in Kerala and other States. The programme was designed as an exposure visit to get first-hand experience of various initiatives taken and best practices adopted for MGNREGS in various GPs/ Blocks.



Presentation on Social Audit findings of PMAY-G and NSAP Scheme before Principal Secretary, PR & DW Deptt. and SSEPD Department

To ensure effective collaboration and corrective measures on Social Audit findings, OSSAAT is continuing a participatory approach with officials of various State Government departments/ agencies implementing various Schemes by keeping in regular touch with them. OSSAAT is providing them feedback of Social Audit through information and progress sharing by organizing coordination meetings, discussing social audit related matters with Secretaries / Heads of Departments, etc. on a regular basis.

Accordingly, a presentation was made with the Principal Secretary of PR & DW Department, who was also in charge of SSEPD Department, to review the Action Taken Report of Social Audit of PMAY-G and NSAP Schemes on 7th August 2023 at the Conference Hall of PR & DW Department, Odisha Secretariat building. Senior Govt. Officers were also present during the presentation and offered their valuable suggestions.



Roll out of PM-Poshan Scheme

Roll out of Social Audit of PM-Poshan Scheme was done with the conduct of audit of 20 schools each in 30 Districts, i.e. total of 600 schools, from 27th July to 31st July 2023. It was done in a random sampling basis which included schools selected from Govt., Govt. Aided, KGVB and Odisha Adarsha Vidyalaya categories in one or two selected block of each district of the State.

- Validation of findings is to be completed in the upcoming Social Audit Gram Sabha during 2nd cycle of the Annual Social Audit Calendar.
- Overall monitoring has been done by the District Social Auditors and Social Audit Experts.

Social Audit Process

- The Certified Block Resource Persons are engaged in Social Audit of PM-Poshan in schools.
- The Audit team consists of 2-3 Resource Persons who visit each school for verification exercise as per the Questionnaires and Formats.
- The verification exercise is done in two consecutive days in each school with the participation of community stakeholders like, SMC Members, Parents, Student, PRIs, etc.



Steps of Social Audit: The entire Social Audit process is typically divided into three main steps: Pre-Audit, During Audit, and Post-Audit. i.e.

Pre-Audit

- Preparation of Social audit schedule.
- Development of Social audit formats and questionnaires.
- Notification of Social Audit calendar date.
- Training of Social Audit Resource Persons.

During Audit

- Focus Group Discussions with the stakeholders.
- Record verification.
- Interaction with different stakeholders.
- Verification of Infrastructure.
- Compilation and consolidation of reports.
- Conduct Social Audit Gram Sabha.

Post Social Audit

- Public Hearing at Block level.
- Action Taken on Findings.
- Follow up action.



Special Social Audit Drive for Verification of Amrit Sarovar Under MGNREGS



Water is one of the most important natural resources. It is an invaluable gift from nature to the entire human race. Today, many countries of the world, including India, are facing acute water crisis. Realizing the problem, Hon'ble Prime Minister has called for the construction of 75 Amrit Sarovars (ponds) in each district of the country. Amrit Sarovars will play an important role in increasing availability of water, both on surface and under the ground. Development of Amrit Sarovars is also an apt symbol of constructive actions dedicated to the country on the occasion of Azadi ka Amrit Mahotsav, marking 75 years of independence from colonial rule, that create sustainable and long term productive assets, beneficial to both the sentient beings and environment.

The objective of Mission Amrit sarovar is "construction/ development of at least 75 Amrit Sarovar (ponds) in every district of the country". Each amrit sarovar will

have pondage area of minimum 1 acre (0.4 hectare) with water holding capacity of about 10,000 cubic metres.



The mission will be run with a whole of Government approach in all its aspects.

Pursuant to Govt. of India letter no-L-11012/1/Amritsarovar/RE-VII-2022(379839) dated. 06.05.2023 on the Standard Operating Procedure (SOP) to ensure the sustainability of Amrit Sarovars, it has been decided to conduct a final check of quality by every stakeholder to ensure sustainability of all the completed Amrit Sarovars. In this regard, Social Audit teams are assigned to conduct SA of all the completed Amrit Sarovars wherein the Sarovars have been constructed/ rejuvenated through MGNREGS funds or through the scheme wherein social audit is applicable. Based on the above advisory of the Ministry of Rural Development, Govt. of India, the Govt. of Odisha, PR & DW Department has instructed OSSAAT to undertake Social Audit of all the completed Amrit Sarovars at the earliest as a Special Drive.

Accordingly, the SOP for conducting Social Audit of all the completed Amrit Sarovars,

along with the requisite formats and questionnaires, have been developed by SAU. Necessary instructions have been issued to six (06) districts in the first phase to complete Social Audit. The districts like Jagatsinghpur, Kendrapara, Jajpur, Cuttack, Nayagarh and Deogarh have completed their Social Audits by the SA Team by 31st July, 2023. In the 2nd phase the Social Audit has been completed in rest 24 districts during the month of August, 2023. The entire Social Audit activity for final quality check of all the completed Amrit Sarovars has been completed during the period from June to September, 2023 in all the districts. After completion of the Social Audit the reports have been uploaded in the NREGASoft and also submitted to the Collector-cum-DPCs for taking necessary actions on the findings.

Plantation Week Observed by OSSAAT

OSSAAT organized a Plantation Week from 5th August 2023 to 11th August 2023 across Odisha involving all the 30 Districts; planting more than 10,000 saplings in various school campuses, GP office premises, roadsides, etc. This initiative was taken up emphasizing importance of sustainable environmental protection of climate through tree plantation in local communities. This plantation programme was made possible by active participation of District Social Audit Unit members, Block Resource Persons (BRPs), Village Resource Persons (VRPs) of SAU, Odisha. They identified and adopted institutional campuses for such plantations. Focus was made on planting local plant varieties like Neem, Banyan, Peepal, Sal, etc. to remain sustainable. In this small effort, school children were also involved at different places. Some selected snaps from Bhubaneswar and other places given here.

Plantation Week Observed by State Social Audit Unit, Bhubaneswar



Plantation Week Observed by Different District Social Audit Units



Any suggestions for improving this Newsletter are welcome. Please send your suggestions to E-mail: <odisha-sau@gov.in>, <ossaat.sau@gmail.com> or <sacossaat.sandhya@gmail.com>

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