



Social Audit
The Mirror of Actions

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

NEWSLETTER

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Message from the Principal Secretary, Finance



Vishal Kumar Dev, IAS
Principal Secretary
Finance Department
Government of Odisha



Audit is an instrument of financial control; which ensures discipline in public expenditure. Audit conducted by Comptroller and Auditor General of India, authorized CA firms and different organizations such as Local Fund Audit, Efficiency Audit Organization under Finance Department are doing very sound preventive and curative role in controlling financial irregularities, losses, defalcation and management of Finance. Of late Social Audit has emerged as a powerful tool for promotion of transparency, accountability in program implementation. Besides; Social Audit encourages people's participation in the implementation of Government schemes & programmes. This Audit examines, physical, financial & implementation related Issues of rural development schemes by visiting villages and meeting beneficiaries and public representatives.

The Odisha society for Social Audit Accountability and Transparency (OSSAAT), a registered society under Government of Odisha working since 2016-17, is doing a commendable job towards achieving the above goal through a wide network of Gram Panchayat level and Block level resource persons. They contact almost all beneficiaries of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhan Mantri Awas Yojana-Gramin (PMAY-G), National Social Assistance Programme (NSAP), National Food Security Act (NFSA), Integrated Child Development Services (ICDS) & MAMATA, etc. and enquire about the case of availing benefits under different programmes. They also conduct Focused Group Discussion (FGD) with stakeholders & Gram sabha/Palli sabha and discuss with implementing agencies and departments. The process creates an environment of general awareness among public representatives & rural poor about program benefits; entitlements and brings in transparency in public life.

It is heartening to note that the Social Audit Unit (SAU) Odisha has recovered Rs. 3.53 crs. of Financially Misappropriated amount during last 4-5 years and taken disciplinary action against 18,000 erring officials.

On the occasion of bringing out of the Vol-I, Issue-IV of Quarterly News Letter of the Society (OSSAAT), I congratulate the Director and his team for the positive and proactive role played by Social Audit Organization and efforts taken towards conduct of Social Audit to bring in more Transparency, Accountability & Effectiveness in Public expenditure.

(Vishal Kumar Dev)

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Director's Message

"FRUITS OF HARD WORK ALWAYS SWEETS"

It is heartening to mention that we have completed one year of our Quarterly Newsletter publication with the coming out of this 4th issue. It would not have been possible save for required encouragement by our authorities and dedicated effort of our team at State and District level.

Along with this good news there is some painful news also. During this year some of our colleagues have left us untimely for their heavenly abode. Our heart goes out to their families. We pray God for giving peace to their noble souls and enough strength to their family members to overcome such shock.

We remain with the hope that next issues of Quarterly Newsletter shall bring more success stories on Social Audit achievements in the coming year. I congratulate the whole team.

About OSSAAT

Odisha Society for Social Audit Accountability and Transparency (OSSAAT) is an autonomous Society of Govt. of Odisha. It was 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 Panchayat 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 the 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, NFSA, NSAP, PMAY-G, 15th FC Grants, PM Poshan,

ICDS & MAMATA, etc. Presently a total of nine (09) schemes are being audited and more schemes are expected to be brought under its ambit.

OSSAAT is a dedicated entity overseeing the transparent and accountable implementation of government schemes. Tasked with conducting Social Audits, it ensures effective utilization of resources and promotes community participation. The unit plays a crucial role in assessing the impact of various government initiatives/schemes fostering good governance practices. It collaborates with different departments, inviting valuable insights from stakeholders during Executive Committee/ Governing Body Meetings.

OSSAAT's initiatives involve enhancing public awareness of various schemes to promote vigilance during their execution and implementation. The unit also focuses on capacity-building through an Annual Training Calendar, aiming to enhance the skills of individuals involved in the audit process. Overall, OSSAAT strives to ensure and improve scheme implementation, contributing to the socio-economic development of Odisha. It advocates for people's participation in local governance system for smooth and fair implementation of the schemes and to promote and ensure transparency and accountability in Social Audit which is an essential tool. It is intended for enhancing the efficiency of the schemes and expanding outreach of the programmes.

Ninth Executive Committee (EC) Meeting of OSSAAT

The Executive Committee (EC) Meeting of OSSAAT was held on May 10, 2023 at 11:00 A.M. in the PR & DW Conference Hall, Lokaseva Bhawan. It was chaired by the Principal Secretary of the PR & DW Department. The meeting included members of the Executive Committee and Special Invitees from various departments, offering valuable inputs.

The Director, OSSAAT initiated the meeting, presenting items as per agenda. It included discussions on Social Audit progress, approval of budget for the FY 2022-23, Social Audit and Training Calendars for FY 2023-24, opening of Saving Bank accounts at district and block levels in UCO Bank for mapping under Single Nodal Account (SNA) and

Public Financial Management System (PFMS), launch of OSSAAT web portal by a high dignitary. It was decided that the findings of Social Audit of all audited schemes would be presented to Secretaries/ HoDs of respective departments for necessary actions and improvement in scheme implementation.

Additionally, the meeting covered OSSAAT's involvement in Social Audit of other new Government Schemes, upgrading the financial power of the Director, OSSAAT, and enhancing remuneration for SAs & DSAs. Following a detailed discussion on aforementioned items, the 9th EC meeting concluded with a vote of thanks extended by the Director, OSSAAT to the Chair and all Members of EC.

Capacity Building and Training

Certificate Course (30-days) on Social Audit and Social Audit - 3rd Batch Training Programme

The captioned 30 Days Certificate Course training programme was conducted for newly recruited Block Resources Persons (BRPs), in adherence to guidelines outlined in the Annual Master Circular 2022-23, emphasizing significance of trained individuals for effective social audits. OSSAAT organized the third batch training program at the Faculty of Agricultural Sciences, Campus-IV, Shikshya "O" Anusandhan Deemed to be University (SOADU), Bhubaneswar, from March 27, 2023 to April 25, 2023. The training, led by Lead Course Coordinator (LCC) Mr. Narendra Kumar Mishra, included 37 participants from districts of Baragarh, Bolangir, Gajapati, Ganjam, Jajpur, Kalahandi, Khordha, Mayurbhanj, Nayagarh, Rayagada, Sambalpur, Nabarangapur, and Sonepur. (First and second batches of training programme have been conducted earlier between December 2022 to March 2023.)

In addition to the structured training module; Experts in Social Audit field, various Scheme Specialists, other Technical Professionals and some eminent Professors facilitated all the trainees from day one to day seventeenth. From 18th day, the participants engaged in a '9-day field practicum' in Keonjhar district, applying their newly acquired social audit skills and gaining practical experience that encapsulated true essence of training programme. Lastly, participants had undergone evaluation by NIRD personnel and received scores for their successful completion of the training. On last day of the 30-day training program, participants were conferred Certificates as Social Auditors.

To add value to the Programme, OSSAAT introduced daily morning Yoga classes



(from 07:00 AM to 08:00 AM) for the 3rd batch participants to enhance their spiritual well-being. All the three phases of training were conducted successfully.

15th Finance Commission Grants Training

Two batches of One Day Capacity Building training on 15th Finance Commission Grants Scheme for Social Audit Resource Persons have been conducted at State level in a Training of Trainers (ToT) mode.

The first batch training was organized at Shikshya “O” Anusandhan Deemed to be University (SOADU), Bhubaneswar with 37 participants from districts of Bargarh, Bolangir, Gajapati, Ganjam, Jajpur, Kalahandi, Khordha, Mayurbhanj, Nayagarh, Rayagada, Sambalpur, Nabarangpur and Sonepur.

The second batch was organized at SIRD & PR Campus, Bhubaneswar with 44 participants from rest of the aforementioned districts of Odisha.

Main objectives of the programme was to upgrade skill of the Resource Persons on Social Audit of 15th FC Grants Scheme; to create a pool of resource persons at State level for imparting training to Block and Village Resource Persons (BRPs & VRPs). Also to orient them on Social Audit process, formats, verification and evidence building and to share thematic knowledge among them on the Scheme’s provisions and implementation modalities. Both the batches were trained successfully as desired.



Social Audit Coordination meeting with different Department

Meeting with Food Security & Consumer Welfare Department (under NFSA)

A coordination meeting with the Food Security and Consumer Welfare (FS&CW) Department was held on June 3, 2023, at 11:00 AM in the MGNREGS building 1st Floor Conference Hall. At the outset, the Director, OSSAAT welcomed all the participants and briefed about the role of OSSAAT in Social Audit Process and importance of inter-departmental coordination.

During the meeting, OSSAAT presented status of Social Audit under NFSA-2023, including details of various issues detected by Social Audit conducted in the FY 2021-22 on the Targeted Public Distribution System (TPDS) and Fair Price Shop (FPS) across 30 districts. The Special Secretary, FS & CW Deptt. mentioned that the findings of Social Audit have been sent to District Civil Supply Offices (CSO) for compliance and taking corrective measures.



Following detailed discussions and deliberations, several decisions were made. They include, bringing PM Garib Kalyan Anna Yojana (PMGKAY) under Social Audit purview, in addition to TPDS and FPS, during the 2nd Cycle Social Audit for FY 2023-24, in entire Gram Panchayats of all the 30 Districts. Before commencement of Social Audit, a state-level kick-off meeting has to be held with the Department for issuance of necessary instructions to related authorities for production of required records and extending cooperation during audit process.

Clarifications were made on the format, resolution, size and duration of videography, etc. during the audit process. Questionnaires and Social Audit verification formats would be prepared and sent to the Food Security and Consumer Welfare Department by OSSAAT for vetting. Additionally, a refresher training on the Social Audit of PMGKAY, TPDS and FPS will be provided to the resource persons before commencement of audit process.

There was also discussion on financial support for conducting audit and engagement of a Nodal Officer by the FS&CW Dept. for required coordination. The meeting concluded with a vote of thanks to all participants.

Coordination Meeting with SC & ST Development, B & CW Department

1st Round Meeting: Director, SC Welfare of SC & ST Dev., M & BCW Deptt. requested the Director, OSSAAT to attend a meeting held on February 7, 2023, at 11:30 AM in Mini Conference Hall of ST & SC Dev., M & BCW Deptt., to discuss formulation of detailed procedures for conducting Social Audit of works done under the Pradhan Mantri Adarsh Gram Yojana (PMAGY). Following the meeting, the Director, SC Welfare requested the Director, OSSAAT to look into the issues and prepare a Standard Operating Procedure (SOP) for Social Audit of PMAGY villages. For this purpose, a Committee was formed with members from the Social Audit Unit, State PMAGY Cell, Odisha Scheduled Caste & Scheduled Tribe Development Finance Cooperative Corpn. (OSFDC) Ltd. to finalize the modalities of Social Audit. It was also decided to initially conduct Social Audit in 169 PMAGY villages.



2nd Round Meeting: Following receipt of a proposal from Director, SC Welfare of the ST & SC Dev., M & BCW Deptt., OSSAAT organized the 2nd round meeting on April 29, 2023, in the Director, OSSAAT's Chamber to commence Social Audit of PMAGY throughout the State. Director, SC Welfare highlighted that the Social Audit of PMAGY is mandated as per details laid down in Chapter 5, point 7 of the scheme guidelines. During detailed discussion, the following decisions were taken:

- The Social Audit of PMAGY will be done from the commencement of its implementation.
- A Social Audit Cell, comprising 7 members drawn from both SC Welfare and OSSAAT, was constituted for drafting detailed procedures and modalities for conduct of Social Audit.
- The Social Audit Cell will develop a SOP for uniformity, coordination and implementation of the audit program.

OSSAAT will provide Budget estimate to SC & ST Dev., BCW Deptt. for conduct of Social Audit, along with a training plan, Social Audit calendar and action plan for smooth execution of Social Audit under PMAGY.

A new initiative to enhance the quality Social Audit

OSSAAT has started a new initiative to enhance the quality of Social Audit exercise in the State. In this context, the Director, OSSAAT and a team from the State Office moved to different districts to conduct district-level reviews, assessing various parameters of Social Audit with District teams, including District Social Auditors (DSAs) and all Block Social Auditors (BSAs). During the review meetings, Director OSSAAT focused on proper conduct of Social Audit of different Schemes, identification of issues and subsequent follow-up actions based on Social Audit findings. Consequently, review meetings were held as detailed in the table shown here.

Date of Review Meeting	District	Participants
13-06-2023	Ganjam	DSA/ all BSAs
14-06-2023	Gajapati	DSA/ all BSAs
23-06-2023	Cuttack	DSA/ all BSAs



Pilot Social Audit of Samagra Shiksha

For implementation of Social Audit of Samagra Shiksha, the Department of Teacher Education, NCERT, New Delhi has developed tools, reporting formats, and training modules to train personnel involved in the Social Audit process. In this regard, these training materials, tools and reporting formats need to be validated through a piloting process. For this purpose, the HRD Ministry, Govt. of India has identified Odisha State for the piloting process with the following supports:

- Organization of piloting workshops on June 6th and 7th, 2023.
- Deputation of two Master Trainers from one district and one Cluster Coordinator from the State Audit Unit (SAU).
- Piloting of tools and reporting formats at one school.



In response to this initiative, the State Project Director of Odisha School Education Programme Authority (OSEPA) had actively sought for nomination of two Master Trainers, one Cluster Coordinator, and State officials from OSSAAT. Subsequently, State Audit Unit (SAU) personnel were actively engaged in the pilot study of the Samagra Shiksha Social Audit process, under the insightful guidance and supervision of NCERT Team from New Delhi. The programme was structured as a comprehensive two-day workshop held on 6th & 7th June, 2023, in Bhubaneswar. It was successfully organized by OSEPA in Odisha.

The first day was a classroom teaching imparted at auditorium hall of OSEPA, Bhubaneswar, while the second day involved field practicum at Government High School, Unit-6, Bhubaneswar. The workshop brought together various sectors of people including, teachers, parents, NGOs, government officials, PRI members, SHG members and Social Audit Resource persons; making the program very lively and interactive. To ensure successful conduct of the pilot study, the following processes were thoughtfully adopted:

- Training of the Social Audit Facilitation (SAF) team and Master Trainers from the designated Khordha District.
- Conducting the piloting of tools and reporting formats at Government High School, Unit-6, Bhubaneswar.

Social Audit progress from April 2023 to June 2023

As per the approved Annual Social Audit Calendar of OSSAAT for the fiscal year 2023-24; MGNREGS, 15th FC Grants, PMAY-G, NSAP, and Samagra Shikshya schemes were planned to be audited throughout the State. During the 1st cycle, Social Audit of MGNREGS, 15th FC Grants, and NSAP was conducted from April 2023 to September 2023, as per the following schedule.

Scheme Name	Social Audit Planned GPs	FY/ Cycle	Social Audit period
MGNREGS	6794	2023-24/1st Cycle	1 st Oct 2022 to 31 st Mar 2023
15 th FC Grants	2163	2023-24/1st Cycle	1 st April 2020 to 31 st Mar 2023
NSAP	308	2023-24/1st Cycle	1 st April 2022 to 31 st Mar 2023



Inauguration of OSSAAT Website Portal

OSSAAT being a part of PR & DW Department, Government of Odisha, has successfully launched a nice web portal. This portal serves as a source of information dissemination related to Social Audits on Rural Development Schemes, significantly improving its accessibility by local communities. Apart from its informational role, the web portal plays a vital role in assisting the concerned departments in evaluating transparency and accountability of the implemented schemes. Honorable Chief Minister of Odisha, S.J. Nabin Patnaik inaugurated the web portal during Felicitation Ceremony of the National Panchayat Awardees of Odisha for 2023, held on June 28, 2023, 5:30 PM at the Convention Centre, Lokaseva Bhavan, Bhubaneswar. This initiative marks a significant step towards promoting transparency, accountability, community awareness and involvement for holistic development.



An Obituary

We with extreme sadness, inform you that the following team members of OSSAAT have left us untimely. With profound gratitude, we acknowledge the dedicated efforts and unwavering commitment of our staff members, whose invaluable contributions have been pivotal to our collective success. We pray to God to grant peace to the departed souls and solace to their family members."



BARSHA HARPAL
District Social Auditor, Bolangir
(2016-2023)



PRASHANT KUMAR DASH
District Social Auditor, Deogarh
(2016-2021)



DEBADATA RATH
District Social Auditor, Gajapati
(2016-2018)



HRUSIKESH DAS
Block Social Auditor, Derabish
Kendrapara (2017-2020)



PUSPANJALI SINGH
Village Resource Person, Niali GP
Cuttack (2017-2020)

Glimpses of Social Audit activities in 30 districts



Angul- Grama sabha under MGNREGA and 15th FC Grants at Balanga GP



Bolangiri- FGD at-Bagbahal



Bargarh-Verification of Asset of, Jhilminda GP



Boudh- Gram Sabha at Ainlapali GP



Cuttack-Public Hearing at Tangi Chaudwar Block



Deogarh- Focus Group Discussion with NFSA Stakeholder at Nuagan Village.



Gajapati-Physical verification by Social Audit Team, at Ukhura GP



Ganjam-Verification of Amrit Sarovar & Plantation of Jakar GP



Jagatsinghpur-Village entry meeting at Badakhandeita GP



Jajpur-Social Audit Gram Sabha , Laxminagar GP



Jharasuguda-NFSA& MGNREGS File & Register verification , Remenda GP



Kalahandi-Door-to Door verification



Kandhamal-Asset verification under MGNREGS, Lingagada GP



Kendrapada-Social Audit Gramsabha Pada-nipala GP



Kendujhar-PDS Record verification at Rakam Village of Singpur GP



Khordha-Ration card verification /Door to door verification of NFSA-13. Asarala GP



Koraput-Entry meeting Asana GP



Malakangiri- Social Audit Gramasabha at Parkanmala GP



Mayurbhanja-Job card verification of Ragh-abpur GP



Nabarangapur-Door-to-Door verification under NSAP



Nayagarh-Assesment verification at Gania GP



Nuapada-Door to door verification Under NFSA Karangamal GP,



Puri-Grama Sabha at Gadabalabhadrapur GP



Rayagada- Beneficiaries verification at Parsali GP



Sambalapur-Conducting SAGS under MGN-REGS & NFSA Jamujori GP



Sonepur-Social Audit Gram Sabha at Durguripali GP



Sundargarh-Check Measurement by SA team at Mahulpali GP



Baleswar-Case Record & Register verification Srikana GP



Dhenkanal- Gram Sabha of Balikuma GP under MGNREGS,



Bhadrak- Door-to-Door verification in Jagadhalpur GP

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