

# Brief Report on Concurrent Social Audit for the FY 2020-21 (September 2020 to March 2021)

## Introduction

Social Audit is a mandatory provision and effective tool to measure the transparency and accountability of all flagship programmes under Rural Development Department. SAU, Odisha is entrusted with the facilitation and conduct of social audit of MGNREGA in the state. Starting from the year 2017 to 31<sup>st</sup> March, 2020, OSSAAT was continuously conducting Regular Social Audit with seven days process in the field as per the Social Audit Calendar approved by the Principal Secretary, PR & DW Dept. The regular process of Social Audit faced a challenge due to Covid-19 Pandemic and subsequent restriction on the social gathering from the month of March, 2020. As per the request of all the states, MoRD, Govt. of India issued a detail Guidelines on concurrent Social Audit On 15<sup>th</sup> July, 2020 vide Lt. no. M-11015/03/2020-RE-III (371554) for the conduct of CSA under MGNREGS. Accordingly, OSSAAT also took initiative to discuss with State Government for conduct of CSA. Basing on the MoRD CSA guidelines, OSSAAT also developed state Guidelines, CSA Calendar, Formats for data collection and verification for conduct of CSA. After getting approval from the State Government OSSAAT issued a letter 237 on dated 25.08.2020 to District Programme Coordinators/Project Director, DRDAs and copy to MoRD, GoI, C & AG, and State Govt. for conduct of Concurrent Social Audit of MGNREGS works.



## Steps followed for conduct Concurrent Social Audit of MGNREGS

- a. **Action Plan/CSA Calendar:** OSSAAT developed the CSA calendar with emphasis on ensuring the quality of audit. The CSA calendar was developed in a staggered manner to cover minimum 2 GPs to maximum 4 GPs of a block within a week. The four days process with a gap between each span was given with the objective to give sufficient time to the BSA for leading and giving hand holding support to the VRP team. The focus was to cover the GPs having ongoing and active works.
- b. **Team Size/Formation:** The team was formed with BSA and 3 VRPs to expedite the CSA process in GPs. In CSA process VRPs were allowed to conduct CSA in their native GPs along with the adjoining GPs due to transportation issue because of Pandemic situation.

- c. **Orientation to resource persons:** Before going to the Social Audit at field level OSSAAT organised orientation on Concurrent Social Audit for disseminating the objective, needs, outcomes, formats for data collection, MIS report tracking, documentation, reporting of CSA for all level resource persons.



Resource persons trained by the State Office to the District, Block and GP level under CSA as placed below.

Resource persons	Nos. of RPs trained on CSA under MGNREGS	Mode of Training
DSA	28	Virtual
BSA	229	Virtual
VRP	5112	Physical (as per the CSA calendar)
<b>Total Trained under CSA</b>	<b>5369</b>	

- d. **MIS report:** The team collected the social audit MIS report of the ongoing/active works for matching with the job seekers in the field for reporting the accuracy and the gap.

- e. **Tools for Data record:** All the verification of CSA was done through different formats developed by OSSAAT. As there is no provision for reporting in National MIS, OSSAAT followed Google Spread Sheet for uploading the findings. The team was advised to track the MIS report for knowing the ongoing works and accordingly verified the case records/registers, worksites for recording the data



- **Case records/registers/SAU Formats:** The SA team verified all the records, registers, interacted with the workers and verified the worksites. The team recorded the data and Migrant Labour details verification during physical verification and worksite verification. The team follow the 1 month before MIS formats and on-going works expenditure, Case records and 5 SAU developed formats i.e. 1. Record verification, 2. Worker verification, 3. Worksite verification, 4. Migrant labour verification and 5. Issue findings format to record the findings and ensure for not losing any information for reporting. Along with OSSAAT given instruction to do the following tasks during CSA process.

- ✓ Create awareness on rights and entitlements of the wage seekers.
- ✓ Mobilize for demand generation in low labour turn out GP.
- ✓ Ensure for getting work those who applied for work.
- ✓ Facilitate for registration of new for job card for migrant person of the village.
- ✓ Focus on grievance registration and redressal.
- ✓ Ensure the MR are available at the worksite, daily attendance are being recorded at worksite.
- ✓ Facilitate the delay payment to wage seeker to be paid.

➤ **Google Spreadsheet:** For reporting of the CSA finding report, the team are advised to report the Issue finding report and the weekly report as per the prescribed format in google spreadsheet after the completion of each GP CSA for real time and accurate reporting.

**f. Reporting to Programme Officer:** The Block Social Auditors were given the sole responsibility to collect the GP findings report prepared by the VRPs and submit to the Programme officer of the Block on 5<sup>th</sup> day of CSA process of the GP with a copy to DSA. The DSAs collect all Block report and upload the report in Google spreadsheet for State office information. Accordingly State offices prepare a weekly report of CSA and submit to MoRD. SAU prepare a State progress report on CSA and submit to State implementing Agency, MoRD and C & AG.

**g. Follow up action:** After submission of GP finding report to Programme officer by SAU, the implementing agency should take action on the reported issues of SAU immediately, if required field enquiry should be asked for verification. The Social Audit resource persons are solely responsible for the follow up to the action taken against the identified issue by the administration.



## h. Monitoring Mechanism

- ✚ The foot shoulder was monitored by SAE and DSA on daily basis.
- ✚ The instructed given to the SA team for taken photo of each SA actives and shared with their district whatsapp group and DSA are instructed to share the same in State whatsapp group to know each panchayat SA activities.
- ✚ DSA are instructed to do surprise visit to field for spot checks as per the Calendar.
- ✚ SAEs are given five districts each and they ring to the VRPs to verify the CSA process.
- ✚ The SAEs are also monitored/reviewed to their assigned districts through Virtual meet every fortnight.



### i. Follow up action:

The RPs are advised to submit the findings report to Programme officer on 5<sup>th</sup> days of CSA after completion of a GPs of 4 days' audit process for taking corrective measure by the administration and they are also instructed to do weekly follow up of the action taken against the identified issue by the administration and the same is being reported to SAU through Google Spreadsheet. In case the identified issue is serious in nature and there is no improvement on taking action against the issue, the team make a 2<sup>nd</sup> visit for follow up the same. The SAEs and DSAs are instructed to do follow up with their respective district for action taken on identified issue under CSA audit. The team make a 2<sup>nd</sup> visit for follow up the same. The SAEs and DSAs are instructed to do follow up with their respective district for action taken on identified issue under CSA audit.

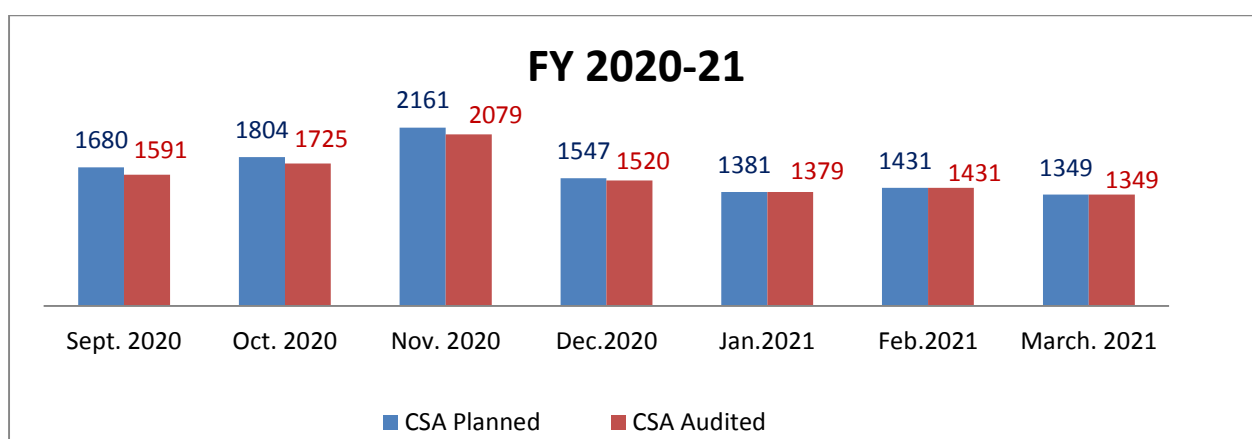
## Findings of Concurrent Social Audit

- a. **Month- wise progress on CSA:** The month wise progress of Concurrent social Audit from September 2020 to March 2021 is placed below as per the CSA calendar:

Phases	Month	CSA Planned	CSA Audited	Percentage of Audit	Total nos. issues reported	Total nos. issues closed
1 <sup>st</sup> Phase	Sept. 2020	1680	1591	95%	5720	857
	Oct. 2020	1804	1725	96%	6123	789
	Nov. 2020	2161	2079	96%	4333	467
2 <sup>nd</sup> Phases	Dec.2020	1547	1520	96%	3070	435
	Jan.2021	1381	1379	98%	3629	108
	Feb.2021	1431	1431	100%	4993	246
	March. 2021	1349	1349	100%	3469	133
<b>Total</b>		<b>11353</b>	<b>11074</b>	<b>98%</b>	<b>31337</b>	<b>3035</b>

### b. Planned Vs Conducted

Month wise progress



The above graph indicates the month wise planned vs conducted status of concurrent social audit in the state.

### c. Field Coverage of CSA

Coverage CSA						
Nos. of District covered	Nos. of Block covered	Nos. of GPs covered	Nos. of Village covered	Nos. of Beneficiaries met	Nos. of worksite verification done	
29	234	5112	25560	5,11,200	20448	

### d. Observation on CSA

During the Concurrent Social Audit process the social audit teams observed the following grievances during the verification process:

#### ❖ Job card related:

- ✚ Request for adding name to existing JC
- ✚ Request for new Job cards
- ✚ Request for Aadhar seeding with JC
- ✚ Request for deletion and addition of names
- ✚ Request for creating new wage seekers group
- ✚ Request for adding names in the group
- ✚ Request for activation of JC.

#### ❖ Demand capture:

- ✚ People have demanded work, but they have to wait for panchayat decision for opening of a new project to do work.
- ✚ Awareness on demand for work need to be sensitized.
- ✚ Social Mobilisation for demand for work given to be prioritized.

#### ❖ Payment related:

- ✚ Bank account seeding with Job card
- ✚ Aadhar seeding with Bank Account
- ✚ Delay Payment due not aware about payment credits
- ✚ Suspended Account/payment(Account not seeded to the Job Card)

#### ❖ Record maintained related:

- ✚ Case record are maintained but not as per the checklist.
- ✚ 7 registers are available but not maintained regularly.
- ✚ In most of the places Line departments case record are not available, if available in some places it's not maintained as per MGNREGS guidelines.

#### ❖ Work Site related:

- ✚ Muster rolls are not maintained at the worksite in most of the places.
- ✚ Some of the places the wage seekers don't know the measurement of the work for gaining the minimum wage of a day.
- ✚ The worksite facility is not maintained properly.

In comparison to the Regular Social Audit most of the MGNREGA process has been improvised in Concurrent Social Audit as follows:

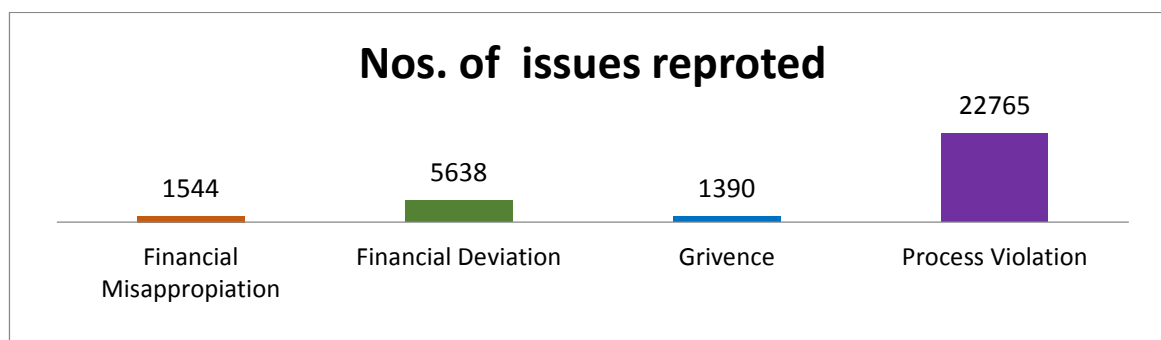
Regular Audit	Concurrent Audit
<ul style="list-style-type: none"> <li>• CIB not installed at work site.</li> <li>• Worksite facilities not available at worksite.</li> <li>• Case records are not maintained as per checklist.</li> <li>• Lack of supervision of work by Technical Staff.</li> <li>• Acknowledgement slip not provided to worker.</li> <li>• Rare interaction has been done by the SA team with worker at worksite.</li> </ul>	<ul style="list-style-type: none"> <li>• Now prioritizing to construct CIB.</li> <li>• Priority to provide worksite facility to workers.</li> <li>• Regular visit of Technical staff for inspection of work</li> <li>• Most of the worker gets acknowledgement slip in time.</li> <li>• Job demand &amp; the engagement of labour increases</li> <li>• Direct one to one interaction by SA Team with worker during work.</li> <li>• The payment has been paid to the job seekers in time</li> <li>• Individual assets creation has been increased.</li> </ul>

## Major findings under CSA

The findings are one of the major thrusts of Social Audit by which improvements are suggested & actions initiated by the implementing department against the erring officers. It's of no doubt that Social Audit is the examination and assessment of a programme/scheme conducted with the active involvement of people and comparing official records with actual ground realities. The SAU team is solely responsible to conduct social audit on MGNREGS Scheme. The followings are the major findings of the Social Audit recorded by the team.

### a. Type of issues reported

During the reporting period total 31337 nos. of issues were identified in concurrent social audit i.e. Financial Misappropriation 1540 nos, Financial Deviation 5638 nos., Process Violation 22765 and Grievances 1390 nos. All the above issues have been reported to concerned Block Development officer for action taken.



**Total nos. issues  
31,337**

## b. Nature of the reported Issues

- 7 registers are not updated.
- Blank MR found in the Case records.
- Worksite facilities are not provided.
- Case record did not produced to SA team.
- Case records are having no mandatory documents.
- Check measurement issues.
- CIB was not made in Worksite.
- Complaint- Non-provision of First-aid box not available at work site.
- Complain -application for payment of non-paid wages.
- Denial of entitlements.
- e-MRs not maintained & read out at the worksites.
- Excess expenditure incurred against sanctioned amount.
- Estimate amount is more than expenditure amount.
- fake signature in MR.
- Fake Payment
- Grievance on wages under MGNREGS
- Pay slip are not issue to workers
- Payment to person who did not work
- Payment has made twice for the same work
- Payment made to dead person
- persons has worked but not get unskilled wages
- Record not Produce for Social Audit
- Rozgar Diwas is not conducted once every month
- Job card have been maintain poorly
- Machine used in MGNREGS work
- Worksite facilities are not provided
- Transparency & Accountability
- wage related
- Without FM approval of PO the work is going on
- without gram Sabha approval project has been taken
- The payment has been made without bill and pass for payment of Sarpanch and PEO.

The team identified the above placed nature of issues during the CSA process.

## c. Issues related to Financial Misappropriation

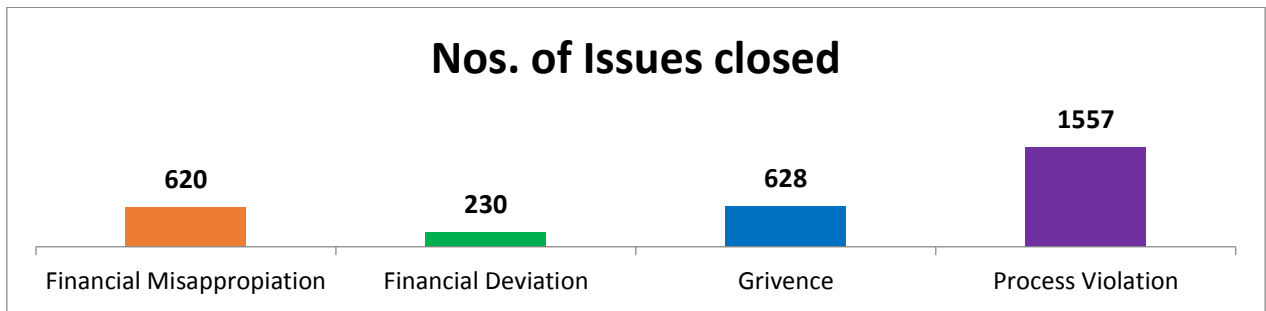
Financial related issues	Nos. of cases	Identified Amount (Rs.)
<b>Financial Misappropriation(FM)</b>	1544	1,15,35,514
<b>Financial Deviation(FD)</b>	5638	11,23,37,648

Total 7182 nos. of financial related issues has been reported by Social Audit team and Rs. 1, 15, 35,514/- amount identified under FM cases and Rs . 11,23,37,648/- amount identified under FD cases.

## Action Taken on reported issues(ATR)

Action taken of CSA findings is on the process with social audit process simultaneously. The Social Audit resource persons are following up the process for taking measure action of reported issues by implementing agency.

### ATR status on all reported issues (till date)



### ATR status on Financial related issues (till date)

Financial related issues	Nos. of cases closed	Recovered Amount (Rs.)
Financial Misappropriation (FM)	620	Rs. 3,64,816/-
Financial Deviation (FD)	230	Rs. 8,92,362/-
<b>Total</b>	<b>850</b>	<b>Rs.12,57,178/-</b>

In above placed table we found that Total Rs. 12, 57,178/- (Rupees Twelve lakh fifty seven thousand one seventy eight only) has been recovered in 850 nos. of cases of financial irregularity till date. Ganjam district has recovered full amount against the identified amount Rs 1, 77,000/- (One lakh seventy seven thousand only). Bhadrak and Sambalpur district have recovered more than 80 % and 70% of identified FM amount respectively. Koraput and Dhenkanal district have a recovery of 30% of their identified FM amount. Other districts are on the process of recovery and the district teams are in regular follow up for taking action on the reported FM issues by the implementing agency.



## **Impact of social audit**

### **Case study**

GP: Raghampur

Block: Rasgobindpur

District: Mayurbhanj

Project Name: 1st layer of Mooroom Road from Satasgadia to Kadma PMGSY Road

Project code: 2404062011/RC/10391115, FY: 2019-20

During the CSA audit in Raghampur GPs, the SA team found 6 nos. of beneficiaries namely Rabindra Ray, Prasanna Ray, Sarbeswar Ray, Bhagabat Ray, Gadadhar Ray and Sanatan ray of Satsahgadia village of Raghampur GP of Rasgobindpur Block were working in 1st layer of Mooroom Road from Satasgadia to Kadma PMGSY Road (Code : 2404062011/RC/10391115) IN Fy 2019-20 under MGNREGS work. They had worked for 18 days each but they didn't receive their wages.

When the SA Team found the above issue during CSA process from 14.09.2020-17.09.2020 and reported the same to PO of Rasgobindpur Block. After coming to the knowledge of the Programme Officer, immediate action was taken for payment. Out of six jobseekers four could get their wages by 25.09.20 and remaining 2 received their wages by 09.10.20. The beneficiaries were very much thankful to the SA team because of the Concurrent Social Audit process they got their entitlements

## Some Snaps of Concurrent Social Audit



Interaction with Women beneficiaries at work site of Kandhamal district



Asset verification at Bargarh district



Asset verification at Bolangir district



Asset verification at Balesore district



Asset verification at Khordha district



Asset Verification at Jagatsinghpur



Door to Door verification at Kandhamal district



Record verification at Keonjhar district



Asset verification at Malkangiri district



Door to Door Verification at Nayagarh district



Asset verification at Rayagada district



Farm Pond verification under CSA process of Sonapur district



Record verification at Nabarangapur district



Asset verification at Angul district



Asset verification at Nabarangapur district



Village entry meeting at Kalahandhi District



Asset verification at Sundargarh district



Interaction with beneficiaries at worksite in Mayurbhanj District



Beneficiaries Passbook Verification at Sambalpur district



Asset verification at Puri district



Asset verification at Koraput district



Interaction with beneficiaries at work site



Asset verification at worksite



Beneficiaries verification as per MR at worksite in Kandhamal district

