

ANNUAL ACTIVITY REPORT

2022-23



**ODISHA SOCIETY FOR SOCIAL AUDIT
ACCOUNTABILITY & TRANSPARENCY**

PR & DW DEPARTMENT
SIRD & PR CAMPUS, UNIT-8,
GOPABANDHUNAGAR
BHUBANESWAR-751012

Annual Activity Report

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www.ossaat.in

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OSSAAT, Social Audit Unit

Odisha, Bhubaneswar



It gives me immense pleasure in bringing out the Annual Activities Report (AAR) for the Financial Year 2022-23. This is the fourth one in its series.

It is not just a routine annual activities report. Rather, a living statement of progress of a new society, possible with consistent guidance, able support and much needed motivation extended by our authorities. The hard work done by our field staff, performing under challenging situations. It is also a record of efficient coordinated work done by OSSAAT, being an integral part of Govt. of Odisha, in touching lives of the deprived, needy and poor people of the State and trying to bring them above poverty line. Thus, empowering them in making their lives easier, better and comfortable. Resultantly, bringing smiles on their faces.

I am extremely thankful to our Principal Secretary, P.R. & D.W. Department for his continuous support and guidance in conducting all the activities of the Society. He has been a constant source of inspiration to the organization.

Director Special Projects, P.R. & D.W. Department has extended much needed help in all stages and in all the activities of the society. In all our new endeavor he is the beacon light.

I am fortunate enough to be a critical link, well supported by my staff, in the aforesaid massive exercise. Also, I thank all of them, who are part of it, from the core of my heart, with the hope that next year our AAR will speak of better results.

Looking forward to more support and cooperation in days ahead.

Nihar Ranjan Swain

Former Odisha Finance Service (S.S.G.)

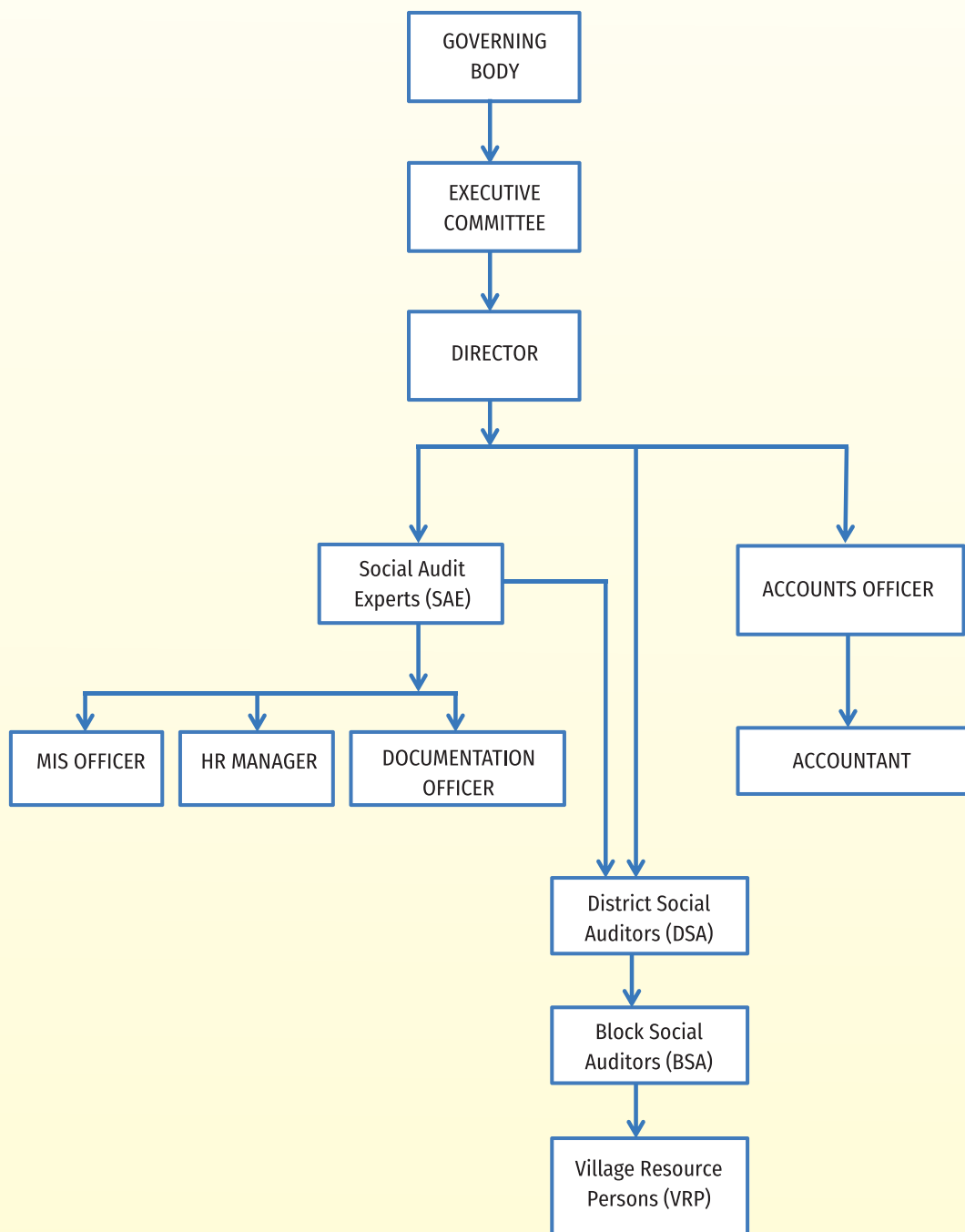
Director



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



Chairperson of Executive Committee
Sushil Kumar Lohani, IAS
Principal Secretary, PR & DW Department
Govt. of Odisha



Executive Summary

OSSAAT was established in 2011 for strengthening and deepening Social Audit process in Odisha, so that it becomes an integral part of governance. It is operating independently of the general government system and collaborates with various stake holders, both govt. and non-govt., to make social audit participatory and reformative.

Primarily established to conduct social audit of MGNREGS, it has over the years grown in size and currently handling seven (07) Govt. of India schemes and its sub-schemes. Some more schemes are also under consideration of the Govt. for conduct of social audit.

For the period 2022-23 Social Audit for four (04) schemes were conducted as per required periodicity. With increasing workload and limited resources, the Society is trying hard to deliver its best for efficient and effective program implementation and endeavouring to scale further heights in Social Audit.

Resultantly, an amount of Rs.3.53 crores have been recovered Progressively as misappropriated amount and suitable disciplinary action taken against 18000 erring officials engaged in MGNREGS program only, till now. In respect of Social Audit of other Schemes, concerned administrative departments have been impressed upon to take appropriate corrective actions at their level.

Introduction

This Annual Report aims to provide an overview of the status of Social Audit in Odisha during the FY 2022-23. It summarizes the Key Achievements, Capacity building of the Resource Persons, Financial and Physical progress of Social Audit, Social Audit Findings, Action Taken Status, and other initiatives to strengthen the system for implementation of different programmes along with work strategy, performance and challenges.

Odisha Society for Social Audit, Accountability, and Transparency (OSSAAT) is a pioneering organization dedicated to fostering transparency, accountability, and participatory governance within the State of Odisha. OSSAAT is a Society, registered under the Society Registration Act of 1860, established by the Government of Odisha in September, 2011. This Society was established with a vision to empower communities, enhance social welfare, and ensure efficient utilization of resources. It also plays a pivotal role in promoting good governance practices and advancing the principles of social audit.

The primary objective of the Society is to create an enabling environment for the Gram Sabhas and Palli Sabhas to conduct impartial and effective social audit of development schemes and programmes in their territory. OSSAAT operates independently of the general government system and collaborate with various Government and Non-Government Organizations (NGOs) to ensure transparency and accountability in implementation of public welfare programmes.

At its core, OSSAAT recognizes the significance of involving citizens and stakeholders in the decision-making process that impact their lives. By advocating for and facilitating social audits, the organization aims to bridge the gap between government policies and grass root delivery. Through implementation of robust accountability mechanisms, OSSAAT aims to empower citizens to actively engage in the evaluation process of public programs, projects and services. The Society conducts social audits for schemes such as MGNREGS, PMAY-G, NSAP, NFSA, 15th FC Grants, ICDS & MAMATA, PM POSHAN, Samagra Sikshya, Social Justice, etc. OSSAAT follows a participatory approach that involves the beneficiaries, implementing agencies, elected representatives, civil society organizations, media and other stakeholders in the social audit process. The organisation also provides training to the social audit teams so as to educate the citizens to enable them to conduct social audits effectively.

Vision

To work towards strengthening and deepening the Social Audit processes in Odisha so that Social Audit becomes an integral part of the governance in the State and to ensure that the autonomy and purity of the social audit process is maintained by all stakeholders.

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 the benefit of the poor & thereby ensuring accountability in its implementation.

KEY ACHIEVEMENTS OF OSSAAT

During the year 2022-23 the major activities and achievements OSSAAT are as follows:

- Conducted social audits for 4 schemes covering 30 districts of 314 blocks in Odisha.
- Reached out to more than 2.5 million beneficiaries through social audits by creating awareness about their rights and entitlements.
- Identified and reported 316,58 nos. of irregularities and 1,437 nos. of general grievances related to the MGNREGS scheme, 19779 nos. in PMAY-G scheme, 5938 nos. in NSAP scheme and 4322 nos. of irregularities recorded in 15th FC Grants scheme.
- As a result of social audit a misappropriated amount of Rs.76, 22,137/- recovered and incomplete assets worth of Rs.1,10, 05,810/- completed by the implementing officials under MGNREGS.
- Disiplinary action against 4040 nos. of employees has been taken under MGNREGS.
- Enhanced the awareness level of and participation by the citizens in governance process through Social Audit.
- The Society developed its own Web portal for maintaining transparency and public disclosure of information for better sharing and communication.
- Published Quarterly NEWSLETTER on Social Audit to promote innovation, bring out best practices and sharing information on Social Audit activities of different Districts.
- Conducted State level “Workshop-cum-Hands on Training on Quality Social Audit” for regular improvement in the social audit process.
- Made collaboration with Tata Institute of Social Sciences (TISS), Mumbai through Student Internship Program for exchange of learning experience and best practices.
- Initiated steps for regular Coordination Meeting with different Departments for smooth conduct of Social Audit and follow up action on findings.
- Conducted 7th and 8th Executive Committee meeting during the FY 2022-23 for taking policy decisions.
- OSSAAT received recognition and appreciation from various state and national social audit forums for its work on social audit.

SOCIAL AUDIT OF DIFFERENT SCHEMES

For the FY 2022-23 four (04) schemes were audited as per scheme requirements, namely, Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhan Mantri Awaas Yojana – Gramin (PMAY-G), National Social Assistance Programme (NSAP) and Fifteenth Finance Commission Grants (15th FC GRANTS).

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME (MGNREGS)

An Overview

This report reveals a multifaceted assessment of the program's impact and implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) for the fiscal year 2022-23. The Social Audit extensively evaluates the execution of MGNREGS projects, highlighting the number of households benefiting from employment opportunities. The report delves deep into the quality and sustainability of the assets created, offering insights into the long-term benefits accrued to rural communities. It further scrutinizes the transparency and accountability mechanisms in place, emphasizing public participation in decision-making and proper fund utilization. Through beneficiary testimonials and feedbacks, the report captures tangible differences. The scheme has made in livelihood promotion and well-being of targeted rural people.



In addition to the above, the audit identifies challenges encountered in the field and offers actionable recommendations for refining the program efficiency, thereby underscoring its pivotal role in empowerment of people and socio-economic progress in rural areas.

Process of Social Audit

The following seven days process is being followed for conducting Social Audit in Odisha.

Meeting with GP functionaries
Record and Document verification
Village entry meeting
Door to Door verification
Physical asset verification
Consolidation of records and Report preparation
Hearing in Social Audit Gram Sabha

Social Audit Coverage

As per the MGNREGS Audit of Scheme Rules, 2011 and Auditing Standards, 2016, the Annual Social Audit Calendar was framed at the beginning of FY 2022-23, keeping in view the stipulation of social audit in GP to be conducted at least once in every six months. The audit calendar was communicated to the Districts for wider circulation and pro-active disclosure to the public at GP level, after joint approval of Principal Secretary of PR & DW Department & Director OSSAAT. Accordingly, the Social Audit of MGNREGS was conducted twice during the FY 2022-23 as per the mandate with following coverage:

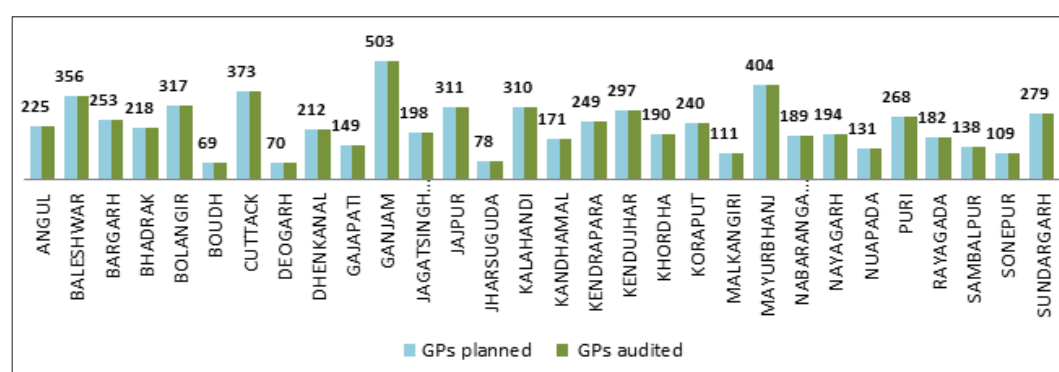


Diagram-1: SA Period - 1st April 2021 to 31st Mar 2022 (1st cycle)

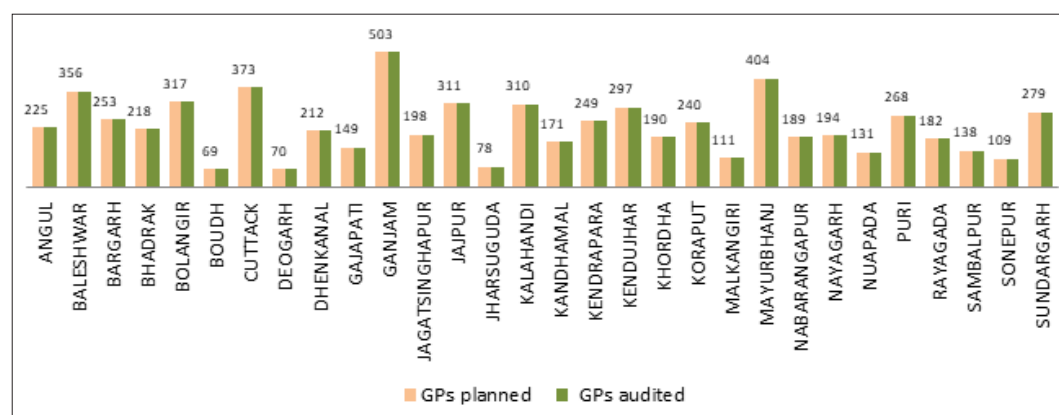


Diagram-2: SA period - 1st April 2022 to 30th September 2022 (2nd Cycle)

The above diagrams indicate the district-wise Social Audit planned vs audited GPs within the State.

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During the year, all the 6794 GPs of the State have been audited twice, as planned. The Social Audit process was conducted from April 2022 to September 2022 in the 1st Cycle and from October 2022 to March 2023 in the 2nd Cycle in all the 30 districts of Odisha.

Social Audit Findings

During social audit, the audit team followed a 7 days verification process in the form of record verification, physical verification through door to door visit and also assets verification followed by village entry meeting, focused group discussion and Gram Sabha at GP level under MGNREGS. The team came out with the following Social Audit findings as stated below:

Data as on date: 28.08.2023

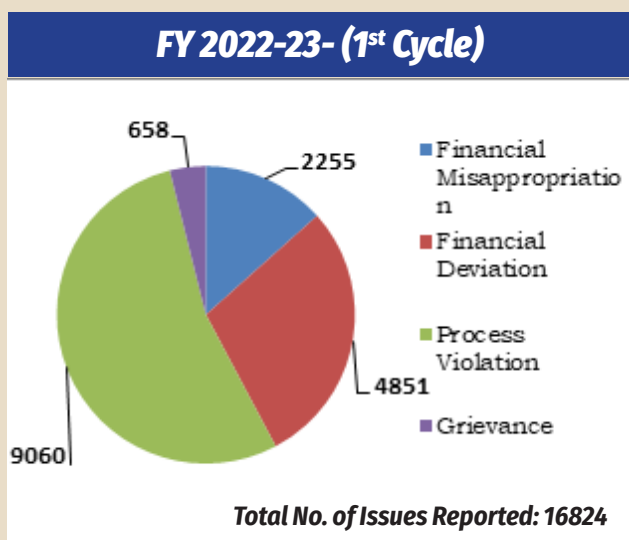


Diagram-3 indicates that 2255 nos. Financial Misappropriations, 4851 nos. Financial Deviations, 9060 nos. Process Violations and 658 nos. Grievance Cases identified during 1st Cycle of Social Audit FY 2022-23.

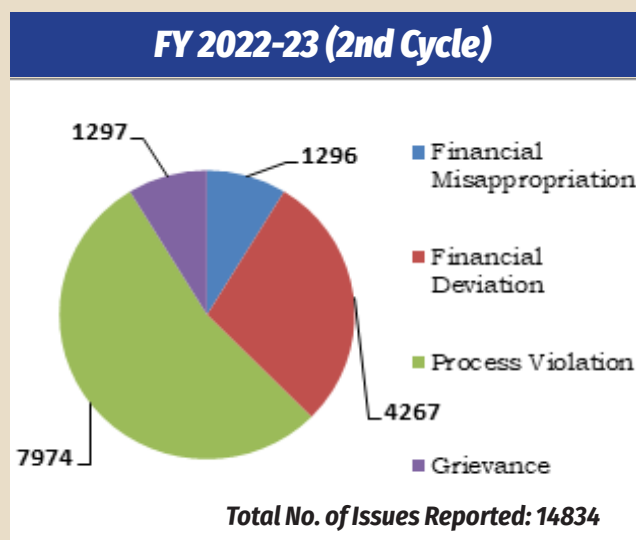


Diagram-4 indicates that 1296 nos. Financial Misappropriations, 4267 nos. Financial Deviations, 7974 nos. Process Violations and 1297 nos. Grievance Cases identified during 2nd Cycle of Social Audit for FY 2022-23.

Social Audit Follow up

Once Social Audit is successfully conducted and its findings officially ratified by the Gram Sabha, next crucial step is initiated by providing a comprehensive report to the District Program Coordinator (DPC) responsible for MGNREGS. The DPC plays a crucial role in meticulous processing of the document and taking proactive steps to address and rectify the identified issues. The SAU resource persons play a vital role in this post-audit phase, taking the responsibility of continuous follow up to ensure that every issue reported to the district administration is not only acknowledged but also resolved to the clarifying points of the concerned parties. This holistic process underscores the commitment to transparency and accountability in the pursuit of improved rural development and social welfare.

Action Taken Report

The Action Taken Report (ATR) in response to the Social Audit Findings under MGNREGS represents a critical link for completion of the audit process. Once the Social Audit has been conducted and its findings validated, the role of District Program Coordinator (DPC) is vital for meticulously processing the report. This entails a comprehensive assessment of the findings, prioritizing

identified issues, and formulating a detailed action plan for resolution of issues in a time bound manner. This process not only ensures that the concerns raised during the Social Audit are heard but also it leads to tangible improvements in the MGNREGS implementation at the grassroots level as per the recommendation of Social Audit Unit. The ATR thus represents a key element in the overall framework of participatory governance and rural development, promoting trust and accountability in the system.

During the period under report, a substantial 21,227 nos. of issues were brought to light through Social Audit of both 1st & 2nd Cycles. Accordingly, the implementing agency proactively addressed 11,608 nos. of cases. Further, closure of 6,244 nos. of cases was made based on satisfactory remarks of Social Audit Resource Persons. It showcases the effectiveness of the process.

Disciplinary Action based on Social Audit findings

2871 nos. of employees faced disciplinary action based on Social Audit findings, i.e. 113 nos. of employees were fined/ penalized for violation of provisions, 2754 nos. of employees were censured/ warned for lapses/ negligence and 4 nos. employees were terminated from service.

Financial Misappropriation & Recovery Progress

During the period under report, an amount of ₹ 76,22,137/- was recovered, which represents 40% of the total decided Financial Misappropriation amount of ₹ 1,86,27,947/- during the FY 2022-23.

Financial Misappropriation Status	Nos. of Cases	Amount Rs.
Total number of case detected:	2681	2,04,38,195/-
Total nos. of decided cases (ATR Uploaded):	2169	1,86,27,947/-
Recovery made in number of cases:	1604	76,22,137/-

Above statement under Financial Misappropriation is progressive figure as on date 25/10/2023.

PRADHAN MANTRI AWAAS YOJANA - GRAMIN (PMAY-G)

An Overview

In a significant development, the Pradhan Mantri Awaas Yojana-Gramin (PMAY-G) was brought under the purview of Social Audit, for the first time in Odisha, during the FY 2022-23. The scheme holds immense importance for both the Central and State Governments, aiming to uplift marginalized communities by providing rural housing and enhancing their living conditions. The Social Audit process, by actively engaging beneficiaries and local communities, plays a pivotal role in ensuring transparency, accountability and enhancing community participation in implementation process. It evaluates critical aspects of PMAY-G, including beneficiary selection, construction quality, fund utilization, convergence and program performance, which ultimately strengthen the program's effectiveness in the State.

Social Audit Process

The team followed the following Social Audit process

- Introductory meeting with implementing officials, field functionaries, PRI representatives, SHGs, other Village Community Organizations.
- Awareness generation about the Scheme, Selection Process, Implementation and Grievance redressal.
- Pro-active disclosure of information of all records and documents.
- Verification of Wall Writings.

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Verification of Existing Beneficiaries recorded in the MIS data and other documents related to beneficiary, whether true or not.

Focused Group Discussion with community in small groups to identify the inclusion and exclusion errors; identify best practices, common problems and grievances of people.

Examine the Selection process through reading out the beneficiaries' name in the villages.

Verification of data at block level related to demo house construction, mason training, material procurement, etc.

Preparation of Social Audit findings Report.

Validation the Social Audit findings at Social Audit Gram Sabha.

Conducting Block Level Public Hearing for action taken on Social Audit Findings.

Submission of Report and Follow up action



Social Audit Coverage:

During the year, OSSAAT planned to conduct Social Audits in 6,794 Gram Panchayats (GPs) under the Pradhan Mantri Awaas Yojana-Gramin (PMAY-G). This endeavour was executed with remarkable success, achieving 100% coverage of the planned Gram Panchayats. In the process, houses constructed under the scheme during the FY 2016-17 to FY 2020-21 (i.e. five years) were verified by Social Audit team.

Social Audit Findings

Social Audit Resource persons unearthed a series of irregularities during meticulous verification process, as shown in the following table and diagram.

Follow-up Action on Social Audit Findings

Following the earlier mentioned broad Social Audit process, the findings shown above were formally presented and submitted to the Principal Secretary, PR & DW Department for initiation of appropriate actions in response to the reported issues for ensuring timely and effective resolution.

Issue Category	No of Issues
Beneficiary had to pay money	35
Convergence	272
Discrepancy in Records	6240
Eligible beneficiary not selected	137
Grievance redressal	5219
House Construction	931
Ineligible Beneficiary	86
Toilet Construction	57
Others	6802
Total	19779

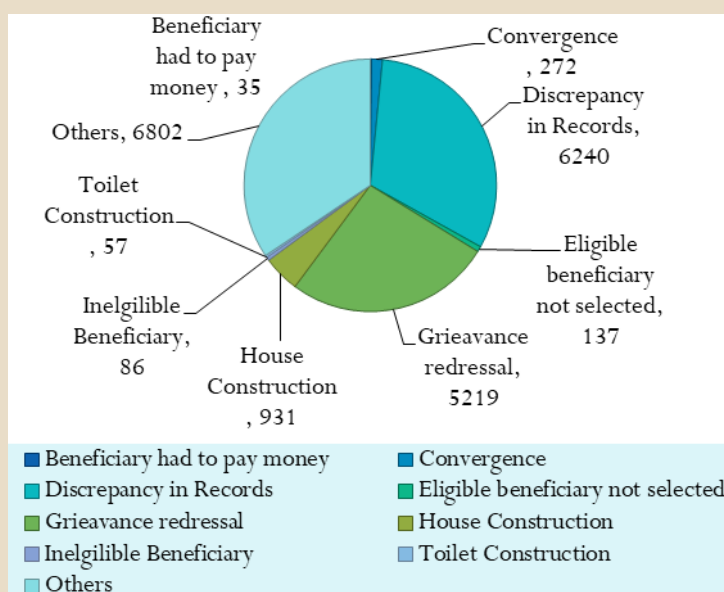


Diagram -5

NATIONAL SOCIAL ASSISTANCE PROGRAMME (NSAP)

An Overview

National Social Assistance Programme (NSAP) is a centrally sponsored scheme for social security and welfare of people. The scheme Provides for financial assistance to the elderly, widows, persons with disabilities with BPL category. The National Social Assistance Programme (NSAP) covers 5 nos. of sub-schemes, namely, Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi National Widow Pension Scheme (IGNWPS), Indira Gandhi National Disability Pension Scheme (IGNDPS), National Family Benefit Scheme (NFBS), and Annapurna Scheme.

The initiative of Social Audit is designed to enhance transparency, foster accountability, and encourage active participation of the people in the NSAP implementation. The practice of social audits, as emphasized in the 2014 NSAP guideline, is geared towards achieving key objectives that promote the program's effectiveness and the welfare of its targeted beneficiaries.



Process of Social Audit

The team followed the following process during Social Audit at GP/ Block level

Collection of MIS data on NSAP at block level.

Introductory meeting with different stakeholders, i.e. implementing officials, PRI members and Social Audit Team at Block level.

Village Entry Meeting.

Verification of wall writings.

Verification of existing beneficiaries.

Focused Group Discussion.

Examine the selection process.

Preparation of Social Audit Findings Report.

Conduct of Social Audit Gram Sabha for validation of findings.

Conduct of Public Hearing at Block level for Action Taken.

Submission of reports to respective authorities.

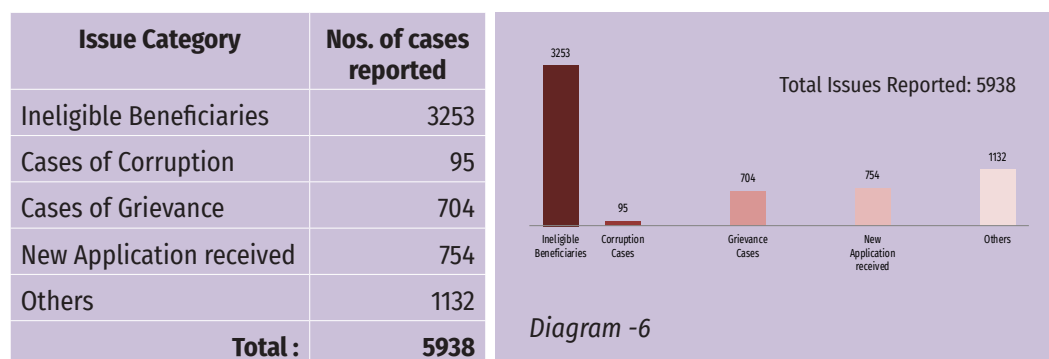
Social Audit Coverage

To achieve the aforementioned objectives, OSSAAT strategically planned and executed Social Audits of 6,798 Gram Panchayats for the period from 1st April 2021 to 30th September 2021 during the fiscal year 2022-23 under the NSAP in collaboration with the Social Security and Empowerment of Persons with Disabilities (SS & EPD) department, Govt. of Odisha.

Social Audit Findings

The findings are one of the major thrusts of Social Audit based on which improvements are suggested and required actions initiated by the implementing departments against the erring officials. The following are the major findings of social audit team.

During the SA process for FY 2022-23 the following irregularities were observed:



Follow-up Action on Social Audit Findings

After completion of the Social Audit process, the Resource Persons submitted Report to the Collector/ District Magistrate for taking necessary corrective action on the findings, at the district level. Further, the State Social Audit Unit (SAU) consolidated the district-wise reports and prepared a State level Report, which was submitted to the Social Security and Empowerment of Persons with Disabilities (SS & EPD) Department, Govt. of Odisha for the necessary action.

FIFTEENTH FINANCE COMMISSION GRANTS (15TH FC GRANTS)

An Overview

OSSAAT initiated Social Audit of the 15th Finance Commission Grants for the fiscal year 2022-23, in accordance with the guidelines outlined by the Fifteenth Finance Commission Grant scheme. The primary objective of this Social Audit is to furnish feedback to Panchayati Raj Institutions (PRIs), enabling them to enhance their performance in terms of providing essential services to the community. By improving delivery of basic services, it is anticipated; people will be more inclined to contribute to local development by paying taxes, user charges, and community contributions, especially in the context of new drinking water schemes within the Jal Jeevan Mission. As per the Social Audit Guideline of 15th FC Grants scheme all Gram Panchayats (GPs) shall be covered within a span of three years. Accordingly, OSSAAT initially planned to cover 2,437 GPs during the fiscal year 2022-23, which is approximately one-third of total GPs of the state.

Process of Social Audit

- Introductory Meeting/ Entry Conference.
- Field work/ work verification.
- Awareness generation.
- Record and Document verification
- Verification of wall writing.
- Physical verification of works/services.
- Conducting Focused Group Discussion.
- Validation of findings at Social Audit Gram Sabha.
- Conduct of Public Hearing at Block level for Action Taken.
- Follow-up on action taken on Social Audit Findings.

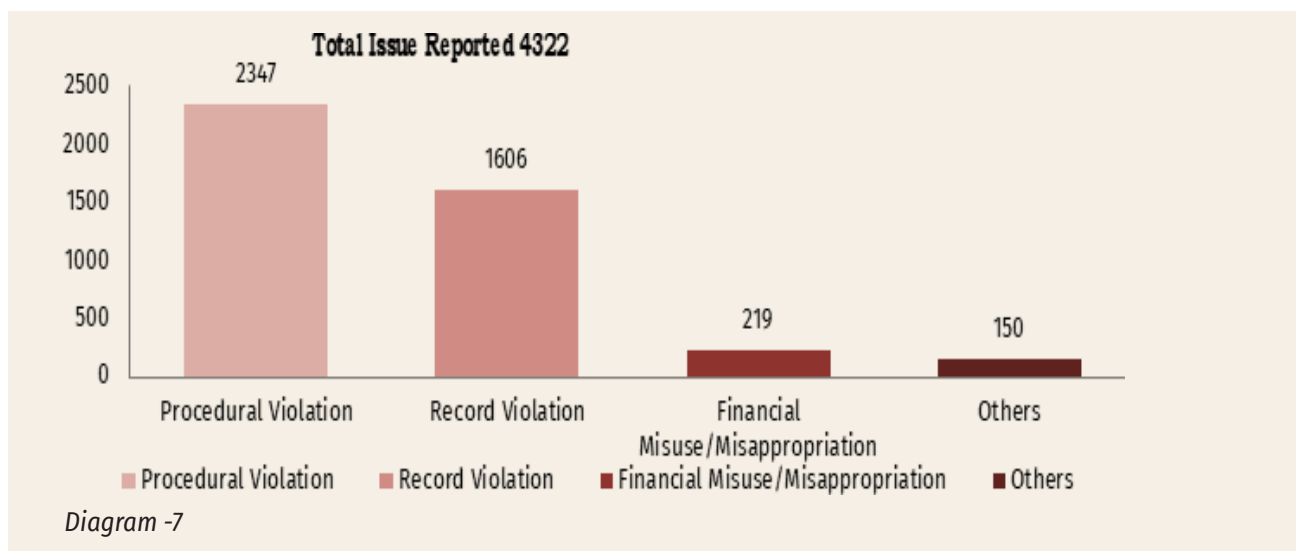
Social Audit Progress

Social Audit of the 15th Finance Commission (XV-FC) Grants has been carried out in synchronization with the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). Encompassing 2/3rd of the Gram Panchayats (GPs), totalling 2,437 GPs in the State during the fiscal year 2022-23, as specified in the guidelines. OSSAAT has successfully covered 100% of the planned GPs for Social Audit (i.e. 1/3rd of total GPs), as outlined below

Year	Social Audit period	Nos. of Gram Panchayat Planned	Nos. of Gram Panchayat Conducted	Percentage
2022-23	01.04.2020 to 31.03.2022	2437	2437	100%

Social Audit Findings

During the SA process the following irregularities were encountered



Follow-up Action on Social Audit Findings

After completion of the Social Audit process, the Resource Persons submitted the Report to the Collector/ District Magistrate for taking corrective action on the findings at the district level. Additionally, the State Social Audit Unit (SAU) consolidated the district-wise reports at State level, which was submitted to the PR & DW Department for the necessary actions.

FINANCIAL OVERVIEW

As per the guidelines of Finance Management and Accounts Manual of Odisha Society for Social Audit, Accountability & Transparency (OSSAAT), the books of accounts of the Society are maintained and financial reports prepared based on accounting concepts and applicable Accounting Standard issued by the Institute of Chartered Accountants of India.

Accordingly, books of accounts of the Society, for all the Schemes, were audited by M/s P.K. Sahoo & Co., Chartered Accountants, Nayapalli, Bhubaneswar, duly appointed by MGNREGS Society for the FY 2022-23.

Financial Position of different Schemes during the FY 2022-23

MGNREGS	
Particulars	Amount (Rs. In Lakh)
Opening Balance	429.68
Add GIA received during the Financial Year	736.64
Add Bank Interest received	9.25
Total	1175.57
Less Bank Interest refunded to MoRD	18.04
Less Expenditure incurred during the Financial Year	642.77
Closing Balance	514.76

NSAP	
Particulars	Amount (Rs. In Lakh)
Opening Balance	0.21
Add GIA received during the Financial Year	233.40
Total	233.61
Less Expenditure incurred during the Financial Year	75.18
Closing Balance	158.43

NFSA	
Particulars	Amount (Rs. In Lakh)
Opening Balance	265.26
Add GIA received during the Financial Year	-
Total	265.26
Less Expenditure incurred during the Financial Year	210.18
Closing Balance	55.08

PMAY-G	
Particulars	Amount (Rs. In Lakh)
Opening Balance	-
Add GIA received during the Financial Year	200.00
Total	200.00
Less Expenditure incurred during the Financial Year	5.94
Closing Balance	194.06

XVFC	
Particulars	Amount (Rs. In Lakh)
Opening Balance	-
Add GIA received during the Financial Year	88.69
Total	88.69
Less Expenditure incurred during the Financial Year	2.84
Closing Balance	85.85

SAMAGRA SIKHYA	
Particulars	Amount (Rs. In Lakh)
Opening Balance	-
Add GIA received during the Financial Year	78.54
Total	78.54
Less Expenditure incurred during the Financial Year	-
Closing Balance	78.54

ICDS & MAMATA	
Particulars	Amount (Rs. In Lakh)
Opening Balance	112.49
Add GIA received during the Financial Year	-
Total	112.49
Less Expenditure incurred during the Financial Year	35.02
Closing Balance	77.47

N.B.: The above placed financial statement of different schemes is as on 31.03.2023.

CAPACITY BUILDING

Capacity Building in Social Audit has always been a pre-requisite for development of knowledge base and skills of Resource Persons at different levels. OSSAAT is always emphasizing on imparting regular trainings to the DRPs, BRPs and VRPs on various Social Audit processes, i.e., acquainting with different formats, imparting multiple skills like, community mobilization, leadership, etc. Also priority is given to invite selected Resource Persons from NIRD&PR and some other States for enhancing the quality of training, participation in intellectual discussions and brain-storming on different topics like, Implementation and Creation of Quality of Assets of MGNREGS, Conduct of Quality Social Audit through Community Participation, and Social Audit of other schemes, etc.

During the Year, 2022-23 SAU has conducted different Capacity Building programmes to strengthen human resources of the Society and upgrade skills for conducting Social Audit in the field in different areas. The following capacity building activities were organized by OSSAAT during the year for Village/ Block/ District Resource Persons.

- Four days Capacity Building of Village Resource Persons on Social Accountability and Social Audit.
- 30 days Certificate Course on Social Accountability and Social Audit for Block and District Social Auditors.
- 10 nos. of Resource Persons from State/ District/ Block attended a 10 days Training Programme on Social Audit of Social Justice schemes organized by NIRD & PR, Hyderabad in collaboration with Ministry of Social Justice and Empowerment (MoSJE), Govt. of India.
- One day Capacity Building Programme on Social Audit of PMAY-G for District/ Block/ Village Resource Persons.
- Three days Virtual Training of District and Block Resource Persons on Social Audit of 15th Finance Commission Grants schemes by NIRD & PR.
- Apart from the above, NIRD has organized 5 days Management Development Programme for Senior Officials and Director of SAUs from 27th Feb. 2023 to 03rd Mar. 2023.

Four Days Capacity Building of VRPs on Social Accountability and Social Audit



One of the requisite mandate for Certification of Village Resource Persons drawn from Self Help Groups as community cadres was a four day training programme. Accordingly, the training of newly selected Village Resource Persons were organized in different districts (for required certification). Around 1500 nos. of Village Resource Persons selected from different districts attended the training of four days duration on Social Accountability and Social Audit. The VRPs were selected against the vacant positions in the GP level.

The objective of the programme is to:

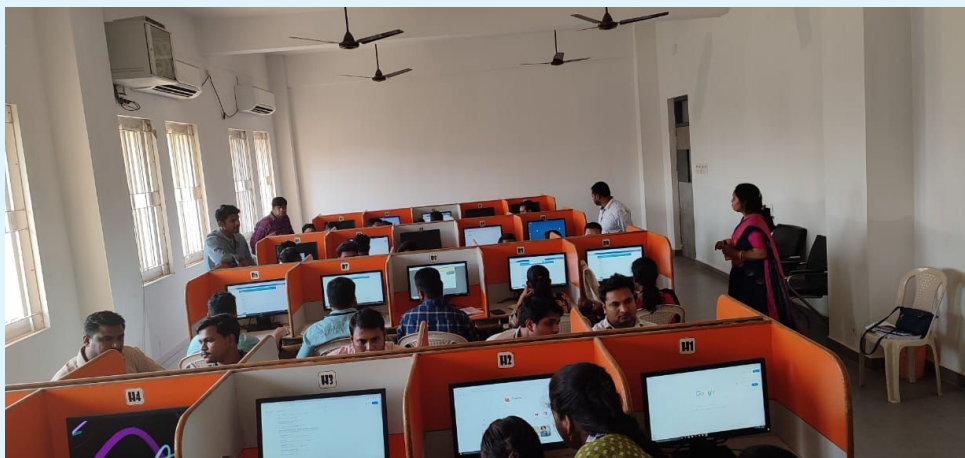
- Create a community cadre of the Village Resource Persons for conduct of Social Audit of MGNREGS and other schemes.
- To impart and orient the VRPs on existing process of Social Audit and orient them on different Social audit formats and tools.
- To certify the Village Resource Persons in four days training module designed by TISS and NIRD & PR as recommended and mandated by MoRD, Govt. of India.

30 Days Certificate Course on Social Accountability and Social audit

During the year OSSAAT has conducted 03 batches of 30 Days Certificate Course Training for newly selected District and Block Social Auditors against vacant positions in districts and blocks. The training was organized in collaboration with NIRD & PR, Hyderabad. Two batches of the training have been conducted at KIIT School of Rural Management, Bhubaneswar campus and one batch at Shikshya "o" Anusandhan University, Bhubaneswar. A total number of 109 Resource Persons have been trained and certified in NIRD & PR Module for conducting Social audits in the districts and blocks.

The objectives of the programme are:

- To create a resource pool in the State for conduct of Social audit of MGNREGS and other schemes of Govt.
- To Certify the Resource Persons in 30 days module of NIRD & PR as mandated by MoRD, Govt. of India.
- To enhance the skill and knowledge of the Resource Persons on process of Social Audit, thematic areas of respective schemes, including Practical



Regional Training to Odisha Social Justice cell by NIRD & PR, Hyderabad under DoSJE, Govt. of India

The Department of Social Justice and Empowerment (DoSJE), Govt. of India has planned for its Social Audit in a Scheme entitled Information, Monitoring, Evaluation and Social Audit (I-MESA). For this purpose, a National Resource Centre for Social Audit has been established under the Centre of Social Audit in NIRD & PR, Hyderabad. In this context, 10 members of Social Justice Cell of OSSAAT were nominated to attend the training to inculcate the salient features and essence of the schemes and their process of verification.



The above Resource Persons attended the Regional training at Extension Training Center (ETC), Srikalahasti, Andhra Pradesh from 7th Sept. to 16th Sept. 2022.

The above said training program includes a 6-days class room teaching, hands on training on different schemes under DoSJE and 3 days field visit to have an exposure on scheme's practices in the field. On the 10th Day of the training program, a District level assembly was organized to discuss on the Social Audit Findings under the Chairmanship of District Magistrate, Tirupati District with Officials from concerned Departments.



Regional Training on Social Audit of MoSJE Schemes (Andhra pradesh, Odisha & Telangana)
from: 07-09-2022 to 16-09-2022

One Day Capacity Building of Resource Persons on Social Audit of PMAY-G



Before commencement of the Social audit of PMAY-G scheme the Resource Persons of SAU from State to Village level have been trained in the scheme guideline, like, provisions & entitlements and Social Audit process and formats. Six batches of State level Training of Trainer (ToT) have been conducted in IMAGE campus & SIRD & PR campus, Bhubaneswar for State, District and Block Resource Persons for one day orientation programme on the scheme. In the State level ToT a total nos. of 3022 Resource Persons have been trained and at the District level 7241 nos. of Village Resource Persons have been trained on Social Audit of PMAY-G.

The objective of the programme is :

- To upgrade skills of the Resource Persons in conducting Social Audits.
- To orient them on PMAY-G scheme guidelines and entitlements of the beneficiaries of the scheme.
- To have a clear picture of Social Audit guideline on PMAY-G designed by Govt. of India.

Three days Virtual Training of District and Block Resource Persons on Social Audit of 15th Finance Commission Grants schemes by NIRD & PR.

NIRD&PR has organized three days virtual training programme for District and Block Social Audit Resource Persons on 15th Finance Commission Grants scheme during the year in three batches totaling 270 Resource Persons.

The objective of the training is as follows:

- To create a pool of resource persons in the State level on 15th Finance Commission Grants scheme.
- To enhance knowledge of resource persons on thematic areas and Social Audit Process.
- To share Action Plan of Social Audit under this scheme.

MDP Program for Social Audit Directors and Senior Officers of SAU

A Five Days Management Development Program was organized from 27th Feb. 2023 to 03rd Mar. 2023 by NIRD & PR, Hyderabad to refresh the General and Financial Administration and to get exposed to the best practices of other States to overcome the challenges in the functioning of SAU.

The Directors and Senior Officers of SAUs from 17 States (Assam, Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Karnataka, Uttar Pradesh, Maharashtra, Meghalaya, Madhya Pradesh, Mizoram, Nagaland, Odisha, Kerala, Himachal Pradesh, Tamilnadu and Telengana) participated in the above said training program.

This program was highly essential for all the SAU for capacity building and hand holding support to the newly recruited Directors as well as Senior Officers for smooth functioning of day to day activities of SAUs independently and effectively.

During the training program the methodologies adopted like, interactive/ participatory along with, the lecture-cum-discussions, case analysis, presentations, etc. and during the field visit direct interaction with stakeholders have been made.

Further, the training module was well designed to address different issues faced by SAUs in day to day functioning and covered all the mandatory parameters of Social Audit with following points, i.e. what is Social Audit, objectives, mandate, applicability, coverage and basic principles,

independency, Governing Body, selection and appointment of directors, funds, transparency and accountability within SAU, management skills, capacity building, code of ethics, quality assurance, external assessment of SAU along with social audit process, verification process, collective platform, reporting and dissemination of report, follow up action on findings etc.

SAU, Odisha got opportunity to present the best practice on "Validation-Mobilization in Gram Sabha, Report writing, facilitation" in Social Audit process of Odisha State on 3rd day of the training program at national forum. During the training program, SAU, Odisha participated in each session diligently.

Objectives of the training

- To discuss the institutional arrangements for adoption of social audits in MGNREGS.
- To share issues and challenges faced by social audit units and the state specific innovations for transparency, accountability and grievance redressal mechanisms.
- To capacitate the directors in terms of general and financial administration.
- To discuss the capacity building initiatives for conduct of effective social audit.
- To prepare the road map for improving the efficacy of social audits in MGNREGA.



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Training Name	Organized by	Nos. of RPs Trained
Four Days Capacity Building of Village Resource Persons on Social Accountability and Social Audit.	OSSAAT	1794
30 Days Certificate Course on Social Accountability and Social Audit for Block and District Social Auditors.	OSSAAT	109
Training on Social Audit of Social Justice programmers	NIRD & PR, Hyderabad	10
One Day Capacity Building Programme on Social Audit of PMAY-G for District/ Block/ Village Resource Persons	OSSAAT	7543
Three days Virtual Training of District and Block Resource Persons on Social audit of 15th Finance Commission Grants schemes	NIRD & PR, Hyderabad	270
Management Development Programme for senior officials and Director of SAUs	NIRD & PR, Hyderabad	02

OTHER ACTIVITIES OF OSSAAT

Collaboration and Partnership

OSSAAT is continuing a collaborative approach with officers and officials of various State Govt. Departments implementing Govt. schemes by keeping in regular touch with them in providing information, monitoring progress, organizing coordination meeting and discussion with Heads of the Departments on Social Audit, regularly. Director, OSSAAT has been continuously holding meetings with officers and officials of many other departments, including line departments, like, Horticulture, Agriculture, Forest and Fisheries, etc. for seeking their services and cooperation towards conduct of Social Audit. The following meetings are held with different departments for smooth conduct of Social Audit.



Principal Secretary, PR&DW
Department reviewed the
Social Audit Progress of
PMAY-G & NSAP schemes



Coordination meeting with
ST & SC Development, M &
BCW Department for Audit
of PMAJAY Scheme

Social Audit Progress
Meeting on the NFSA
Scheme with Departmental
Officials



Coordination meeting with S
& ME Department for conduct
of Social Audit of Samagra
Shiksha Scheme



Meetings held during FY2022-23

Scheme	Department	Date of meeting
NSAP	SS & EPD	21-10-2022, 11-01-2023 & 06-03-2023
NFSA	Food Supply & Consumer Welfare	18-11-2022, 09-02-2023 & 28-03-2023
MDM	S & ME	18-10-2022, 11-01-2023, 06-02-2023 & 09-02-2023
ICDS & MAMATA	W & CD	24-01-2023, 09-02-2023
PMAGY	ST & SC Development, BCW	18-01-2023, 07-02-2023 & 22.03.2023

Incorporation of Social Audit in the Agenda of Different Training Institutions of Government

Apart from the above, the training institutions like State Institute for Rural Development (SIRD) & Panchayati Raj (PR); Gopabandhu Academy of Administration (GAA) and Madhusudhan Das Regional Academy of Financial Management (MDRAFM), etc. have incorporated Social Audit topic in their training Schedule and they invite SAU personnel as resource persons from time to time to impart training.



Civil Society Organization Engagement in Social Audit

Social Audit is otherwise known as peoples audit as public have the right to verify and provide feedback on implementation of various government programmes to make them more effective, need based and demand driven. The process is purely people centric and democratic in nature.

Civil Society Organizations (CSOs) have a very vital role in empowering the community through public mobilization and creating awareness. As community mobilization is a major component in Social Audit process for enhancing peoples' participation in verification exercise and Public Hearing, as well as in Gram Sabha; more focus is to be given to different stakeholders in the process for better participation and decision making.

OSSAAT always maintains a holistic work culture in the state by seeking services from different stakeholders like Panchayati Raj Institutions (PRIs), Women Self Help Groups (W-SHGs), Youths, NGOs and other Community Based Organisations during the Social Audit process through partnerships and collaborations. In order to maintain a cordial relationship with CSOs the following programs have been organized by OSSAAT at State level.

Partnering with different NGOs at the district/ block level for better community mobilization and people's participation in Social Audit process and Gram Sabha as well.

Collaborate with different CSOs for training of representatives and volunteers in the State, on process and role of CSOs in Social Audit. Resource Persons of SAUs attended the program for imparting training to the CSO personnel on Social Audit.

Grievance Redressal

OSSAAT has created an exclusive Grievance Redressal Cell in State Office, designating one of the Social Audit Experts as SAE (Grievance) to handle all the public grievances and RTI cases at the State level. The Objective is to facilitate off-line availability of the grievance redressal mechanism for public, thereby allowing them to lodge their grievances at any time. During the period under report 20 nos. of grievances were registered and duly complied with in time. A list of grievances is furnished in the table below.

Nos. of Grievances registered during the FY 2022-23

As on date 25/10/2023

SL No	Name of Person	Date of Cases filed since inception	Cases disposed of since inception	Cases Pending
1	Srikanta Kumar Nayak (Through PR & DW Dept.)	10.08.2018	14.08.2018	Nil
2	Shri Raju, (Through PR & DW Dept.)	14.03.2019	14.03.2019	Nil
3	Bhuban Ch. Hati, (Through PR & DW Dept.)	05.09.2019	05.09.2019	Nil
4	Abhisek Sharma, (Through PR & DW Dept.)	21.11.2019	21.11.2019	Nil
5	Sri Sambog Padhy, Grievance (Through PR & DW Dept.)	26.11.2019	06.12.2019	Nil
6	Sri Sankar Sahoo, Grievance (Through PR & DW Dept.)	26.11.2019	06.12.2019	Nil
7	Sh Abhishek Sharma (Through PR & DW Dept.)	21.11.2019	21.11.2019	Nil
8	Hemanta Kumar Sahoo (Through PR & DW Dept.)	10.11.2020	17.11.2020	Nil

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9	Narayan Sethi	12.01.2021	13.01.2021	Nil
10	Manoj Kumar Pandua (Through PR & DW Dept.)	10.02.2021	19.02.2021	Nil
11	Ashok Kumar Pattanaik (Through PR & DW Dept.)	22.04.2022	26.04.2022	Nil
12	Dillip Kumar Nayak (Through PR & DW Dept.)	20.06.2022	29.06.2022	Nil
13	Laxmi Narayan Kanungo (Through PR & DW Dept.)	05.11.2022	05.11.2022	Nil
14	Suryakanta Mahapatra	21.02.2023	21.02.2023	Nil
15	Suryakanta Mahapatra	08.05.2023	08.05.2023	Nil
16	Asit Kumar Sahoo	06.06.2023	08.06.2023	Nil
17	Sanjay Kumar Rout	30.06.2023	04.07.2023	Nil
18	Sagar Sangram Raju (Through PR & DW Dept.)	27.07.2023	03.08.2023	Nil
19	Carina Singh (Through PR & DW Dept.)	21.09.2023	25.09.2023	Nil
20	Sibani Sahoo (Through PR & DW Dept.)	17.10.2023	19.10.2023	Nil

CHALLENGES FACED

- Non-submission of Documents/ Records to Social Audit Team by Line Departments during Social Audit process.
- Action on Social Audit findings not taken in a time bound manner by concerned implementing departments.
- Occasional threats and intimidation to our personnel during Social Audit Process.

SUSTAINABILITY & FUTURE PLANS

- MoU with Odisha School Education Program Authority (OSEPA) under School and Mass Education Department for Social Audit of Samagra Shiksha for 5 years from FY 2022-23.
- Different schemes of Ministry of Social Justice & Empowerment (MoSJE) to be audited during FY 2023-24.
- Refresher Training for Block and Village Resource Persons planned to be imparted on regular basis.
- Information, Education & Communication (IEC) activities on Social Audit to be rigorously taken up for generating awareness among the stakeholders for better community mobilization and strengthening of Gram Sabha.
- Different Workshops and Hands-on training have been planned for significant improvement in Report Writing skill of Resource persons.
- Planned for Inter-State exposure visit on Social Audit.

BEST PRACTICES IN CONDUCT OF EFFECTIVE SOCIAL AUDIT

- Presentation and discussion on District-wise Social Audit Findings at State level for refining the reports.
- Presentation of Findings Report before Secretaries of different departments for action taken on Social Audit findings in a time bound manner.
- The Principal Secretary, PR & DW Dept. takes periodic reviews on Social Audit findings in weekly V.C. with Block and District level officials for regular monitoring of the ATR under MGNREGS.
- The Director, SAU holds fortnightly online meetings with District Resource Persons for providing guidance and resolving field level issues.
- SAU, Odisha also promotes socio-economic activities other than its routine social audit activities. During the Social Audit process, tree plantations in school/ GP premises were taken up for environment protection. Where own worksite facilities were not available, masks/ sanitizer distribution was made, during Concurrent Social Audit, by SA resource persons during COVID period for public safety.
- Involving the District and Block Resource Persons for developing guidelines and manual by incorporating their practical views.

CONCLUSION

The social audit process serves as a vital mechanism for fostering social engagement, enhancing transparency, and facilitating dissemination of information. This, in turn, leads to greater accountability among decision-makers, representatives, managers, and officials. The application of social audit presents immense potential in bridging the gap between policy objectives and actual outcomes at base level. Over the past 12 years, OSSAAT has been dedicated to work alongside the people and various stakeholders, championing the voice of the underprivileged, deprived, and marginalized sections of our community. Throughout its journey, OSSAAT has remained committed to enhancing transparency and accountability in various program implementations. Although significant progress has been made in pursuit of our vision and mission, numerous challenges persist. These challenges are not simple or occasional ones that OSSAAT can surmount in isolation; we require collective support of other stakeholders and civil society organizations. Additionally, the wholehearted guidance and direction from our esteemed Board members are essential to ensure that OSSAAT continues to strive for excellence, building Transparency and Accountability in Society at large.

IMPACT & SUCCESS STORIES OF SOCIAL AUDIT

Incomplete House Shown as Complete

Beneficiary : Shikhar Pingua
Code no. : OR1226785
Village : Mugudi
Panchayat : Talagaon
Block : Jamda, Mayurbhanj

The beneficiary has availed a house under Pradhan Mantri Awas Yojana - Gramin (PMAY-G) scheme. The first and second instalments, totalling Rs.55,000/- were disbursed during the FY 2017-18 (i.e. Rs.20,000/- on 17/10/2017 and another Rs.35,000/- on 15/02/2018). The third instalment of Rs.45,000/- were disbursed on 23/08/2018, i.e. during the FY 2018-19. The fourth and last instalment of Rs.30,000/- was disbursed on 22/09/2022, i.e. during the FY 2022-23. So the beneficiary has received all the four installments but not yet completed the targeted house.

During the SA verification, the issue was detected and read out in SAGS but no decision was taken. The same was forwarded for public hearing for taking necessary action.

After detailed discussion at the Block Level Public hearing at Jamda Block, the Chairperson, i.e., ADM, Rairangpur instructed to recover the total disbursed amount from the concerned beneficiary.

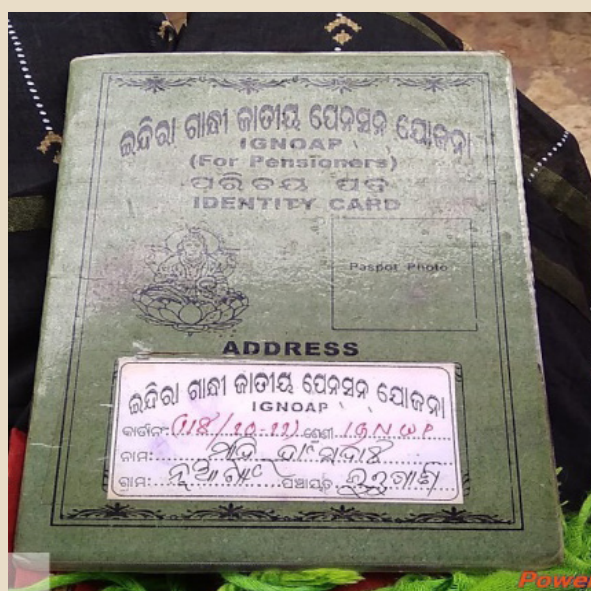
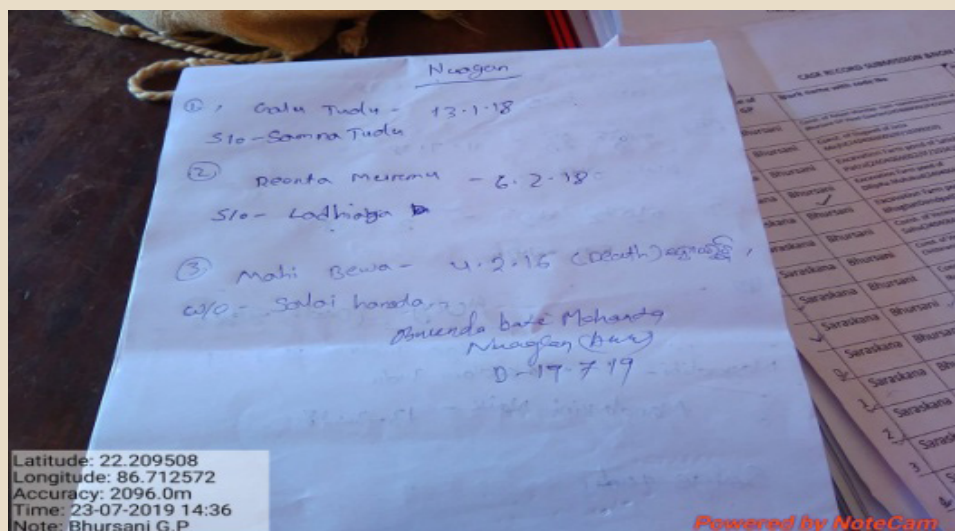


Pensioner Dead, Son Withdraws Pension

Our Social Audit Team verified the records under National Social Assistance Programme (NSAP) which was conducted in all GPs of Saraskana Block of Mayurbhanj District from 16th July 2019 onwards. During Social Audit Process a fraud was detected by the SA team.

A widow pensioner named Mahi Hansda who died on 04/02/2016, as informed by the concerned anganwadi worker, continued to get pension in Govt. acquittance roll. To verify the fact our team reached the house of the late pensioner.

On discussion with the family members, our SA team came to know that, son of the deceased pensioner, namely, Daman Hansdah, aged about 50 years, was regularly withdrawing pension under his thumb impression. Since her date of death till July 2019 he had availed a total pension benefit of Rs.14,200/- in the name of her late mother and was continuing to withdraw it until further action. On enquiry the concerned officers remained silent. The pension was stopped and recovery made.



Pension Paid to Dead Pensioners Recovered

District : Nabarangpur
Block : Tentulikhunti
Gram Panchayat : Digi
S.A. of Gram Sabha done on : 31.07.2019
S.A. Block Level Public Hearing on : 17.12.2019
Category : Ineligible beneficiaries
Sub-Category : Person is not alive

Payment of Indira Gandhi Nation Old Age Pension (IGNOAP) made in the name of ineligible beneficiaries under National Social Assistance Programme (NSAP) of Digi GP of Tentulikhunti block, Nabarangpur District. The details given below have been collected from the death register of the AWC as well as written and oral evidence gathered from the concerned family members.

- Rs.900/- under IGNOAP has been paid in the name of late Kamal Lochan Nayak of Digi GP, of Tentulikhunti block, who died in April, 2017.
- Rs.600/- under IGNOAP has been paid in the name of late Mangal Dani Harijan of Digi GP of Tentulikhunti block, who died in November, 2017.
- Rs.1,200/- under IGNOAP, has been paid in the name of late Ghana Harijan of Digi GP of Tentulikhunti block who died in November, 2018.
- Rs.600/- under IGNOAP, has been paid in the name of late Kalabati Bagh of Digi GP of Tentulikhunti block, who died in November, 2018.
- Rs.2,100/- under IGNOAP, in the name of late Julma Santa of Digi GP of Tentulikhunti block who died on 15.06.2019.
- Rs.2,400/- under IGNOAP, in the name of late Hari Bisoyi of Digi GP of Tentulikhunti block, who died in January, 2018.
- Rs.2,400/- under IGNOAP, in the name of late Balaram Bisoyi of Digi GP of Tentulikhunti block, who died in January, 2017.

All the above cases were detected during the social audit verification process by the VRPs. The findings were discussed in the Social Audit Gram Sabha and responsibilities fixed on the disbursing officers of the GP, i.e. ex-Panchayat Executive Officers (PEO). Gram Sabha instructed to deposit a sum of Rs.10,200/- in the IGNOAP account of the Block Development Officer, Nabarangpur .

As per the instruction of Gram Sabha the PEO has deposited the amount in the Misc. Account of the Block and submitted the money receipt. Photograph of the same is given here.

(Photograph of the money receipt)



State level workshop on Social Audit held at MDRFM, Bhubaneswar, 16th Aug. 2022



TISS Interns present their field experience before Principal Secertery, PR & DW Department



Orientation on Odisha Social Audit process to TISS, Mumbai interns, state office, 18th Dec. 2022



Principal Secretary, PR & DW Dept. release the 2nd Issue of Newsletter on 5th Jan. 2023



Director OSSAAT met VRPs from various districts at state office on 9th Jan. 2023



Orientation on Role of implementing agency in Social Audit Process in CDO-cum-EOs conference on 12th Apr. 2023



ANGUL: Social Audit door to door verification under MGNREGA



BALASORE: Asset Verification by Social Audit Team



BARGARH: Verification of payment to workers of MGNREGS



BHADRAK : Conducting door-to-door verification in Rahanja GP



BOLANGIR: Social Audit Gram Sabha in Ghuna GP



BOUDH: Entry meeting at Baidyanathpur village of Baunsuni GP



CUTTACK: Public hearing at Badamba Block



DEOGARH: Focus Group Discussion with NFSA Stakeholder



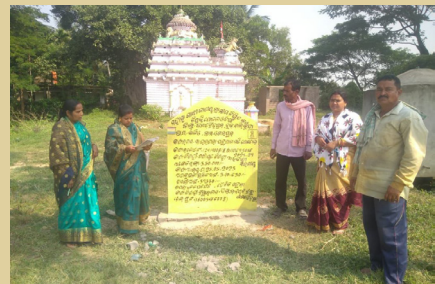
DHENKANAL: Asset Verification



GAJAPATI: Asset verification by Social Audit team



GANJAM: Verification of PMAY-G houses



JAGATSINGHPUR: Asset verification



JAJPUR: Case Record & Register verification



JHARASUGUDA: Door to door verification



KALAHANDI: Village entry meeting



KANDHAMAL: Interaction with beneficiaries under ICDS & MAMATA



KENDRAPADA: Preparation of social audit findings report by VRPs



KEONJHAR: Social Audit Gram Sabha at Talakadakala GP



KHORDHA: Asset verification under MGNREGS.



KORAPUT: Interaction with the beneficiaries at the work site



MALAKANGIRI: Record & register verification at Chitapari-3 GP



MAYURBHANJ: FGD with the beneficiaries.



NABARANGAPUR: Block Level Public Hearing



NAYAGARH: Interaction with MGNREGS beneficiaries of Khamarasahi GP



NUAPADA: Entry and Awareness meeting conducted



PURI: Worksite verification



RAYAGADA: Worksite verification



SAMBALPUR: Building Awareness during distribution of commodities



SONEPUR: Case Record Verification of MGNREGS



SUNDARGARH: Social Audit process and Checking records



ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY & TRANSPARENCY

PR & DW DEPARTMENT, SIRD & PR CAMPUS, UNIT-8,
GOPABANDHUNAGAR, BHUBANESWAR-751012