

OSSAAT



Odisha Society for Social Audit, Accountability & Transparency (OSSAAT)



Annual Report 2016-17

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INTRODUCTION:

In year 2016-17, OSSAAT entered its 6th year as an independent organisation set up by the Department of Panchayati Raj and Drinking Water Department Govt. of Odisha to carry out impartial social audits of MGNREGS. In the last six months, OSSAAT has grown massively in size from an organization with strength of Zero to a current strength of around 70 Staff. Since OSSAAT is a leading Social Audit Society to be set-up in India and has the MoRD prescribed process of conducting social audits (through rules / prescribed formats / Guidelines and Memos), the entire process of Social Audit is in compliance with the MGNREGS Audit of Schemes Rules, 2011 issued by the Ministry of Rural Development. In the last year, OSSAAT has made significant strides in the process of Social Audit. There is a growing awareness about the social audit process in the villages and amongst the beneficiaries. However, the challenge still remains in trying to ensure that more and more people attend the social audit Gram Sabha despite intimidation that exists within the village.

BRIEF HISTORY:

Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) was registered as an independent Organisation under Panchayati Raj and Drinking Water Department of Govt. of Odisha in the year 2011-12 under Societies Registration Act 1860. Initially the fund allocation was arranged from districts to OSSAAT accounts directly for managing the affairs. As OSSAAT has been formed since 2011 it became fully functional in the year 2016-17 after appointment of the independent Director and Six Social Audit Experts for assisting him in the official functioning. During 2016-17 it has focused on recruitment and training of Social Audit resource persons at state, district, and block levels only.

OSSAAT's VISION & MISSION

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.

Objectives of the Society:

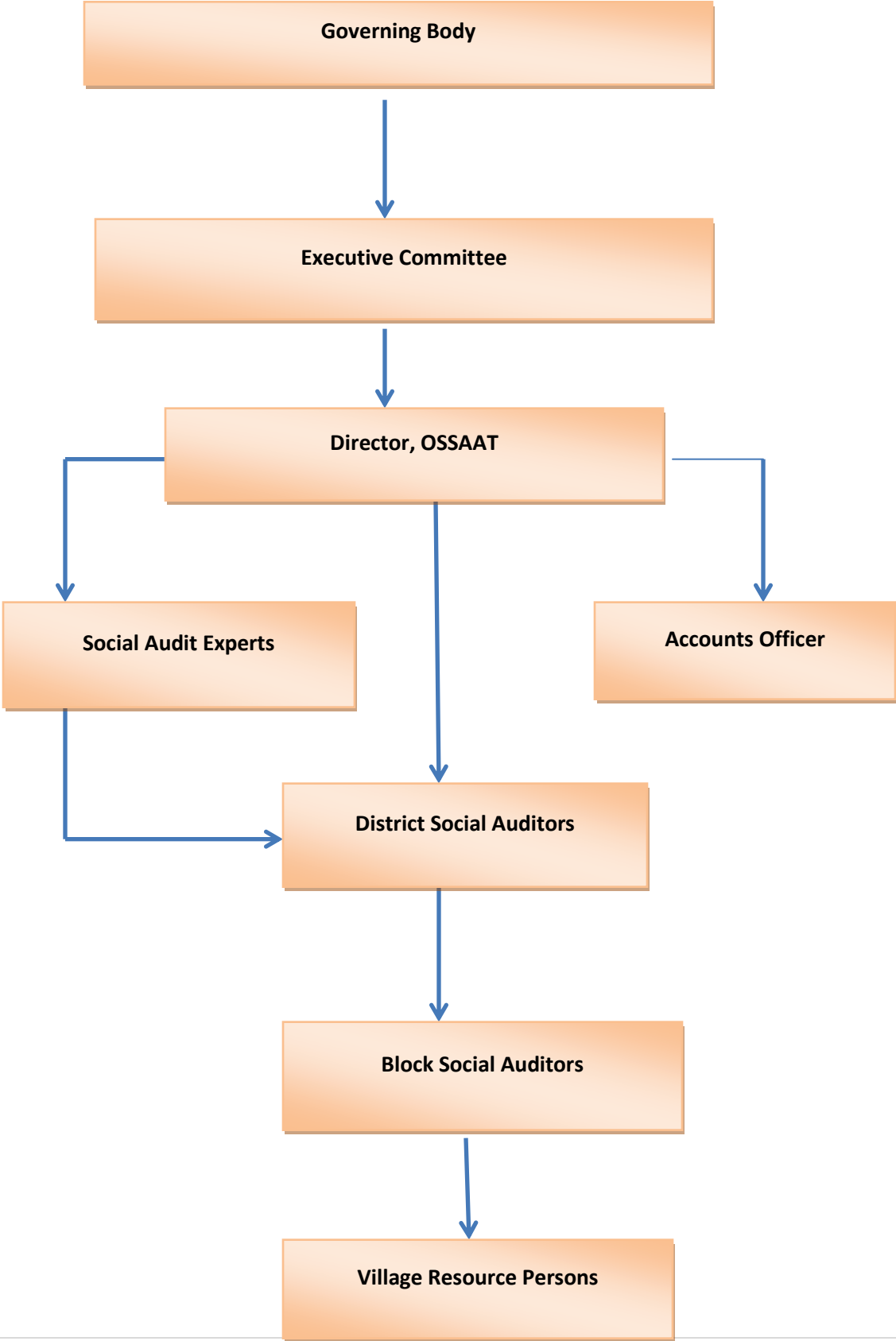
The specific objectives of the Society are:

- To create an enabling environment for the Gram Sabha and PalliSabha to conduct impartial and effective Social Audits for the developmental schemes and programmes in its territory.
 - To ensure that the social audit process remains autonomous from mainstream of government administration as well as the implementing agency at all times.
 - To enable the community to exercise the right bestowed on them through MGNREGA and other developmental schemes under PR & DW Department.
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FUNCTIONS OF THE SOCIETY:

- To facilitate conducting of Social Audit of MGNREGS as prescribed in the Act/ Guideline and other welfare/ Developmental schemes whenever assigned.
 - To build capacities of Panchayat and Gram Sabha for conducting Social Audit and towards this purpose, identify, train and deploy suitable resource Persons at Village, Block, District and State level drawing from primary stakeholders and civil society organisations having knowledge and experience of working for the rural people.
 - To prepare Social Audit guidelines, reporting formats, resource materials and manuals for smooth conduct of Social Audits.
 - To create awareness among the labourers about their rights and entitlements under MGNREGA and other schemes.
 - To ensure that all records for conduct of Social Audit are furnished to the Social Audit Units by the implementing agencies and facilitate verification of records with primary stakeholders at worksites.
 - To ensure that corrective action is taken on the Social Audit report.
 - To engage persons/ institutions who are experts in the specific areas as consultants for that specific process entrusted to the Society.
 - To act as a liaison agency with civil society groups and NGOs on issues on Transparency and Accountability.
 - To adopt Budget and Accounts of every financial year.
 - Delegation of appropriate powers to the Chairperson, Vice-Chairperson, Member Secretary or any other office bearer of the Society.
 - To make rules and byelaws for the conduct of the affairs of the Society and add to, amend, vary or revise them from time to time.
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Organization Structure:



LEGAL STATUS OF OSSAAT

Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) is registered under Societies Registration Act 1860 bearing vide registration No- 23344/64 of 2011-12 on 24.09.2011 as an independent society under Panchyati Raj and Drinking Water Department, Govt. of Odisha & as per the instruction from Ministry of Rural Development, Govt. of India to perform the above mentioned functions in the state.

REGISTRATION OF OSSAAT

The registered office of Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) is functioning in the administrative building of State Institute for Rural development (SIRD & PR), Panchyati Raj and Drinking Water Department, Unit-8, Gopabandhu Nagar, Bhubaneswar.

AREA OF OPERATION OF OSSAAT

The area of operation of the Odisha Society for Social Audit, Accountability and Transparency is all districts of the state of Odisha. During the last six months OSSAAT has grown with the full structure.

STATUTORY INSTITUTIONAL MECHANISMS

- **Governing Body:** The Governing Body of OSSAAT has been constituted under Section 27(1) of the MGNREG Act 2005 in line with MGNREG Audit of Scheme Rules 2011 and was set up by vide notification No. 24335 dt.23.12.2016 consisting of 17 members from Govt. officials, Civil Society members and Academicians.
 - **Executive Committee of OSSAAT:** The Executive Committee of OSSAAT has been constituted under Section 27(1) of the MGNREG Act 2005 in line with MGNREG Audit of Scheme Rules 2011 and was set up by vide notification No. 24488 dt.24.12.2016 consisting of 8 members from Govt. officials of the PR and DW Department.
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Funding:

Initially the fund allocation was arranged from districts to OSSAAT accounts directly for managing the affairs within the 0.5% Administrative contingency.

Accounts of OSSAAT

There is an independent Bank Account in the name of Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) jointly operated by Director, OSSAAT and Accounts Officer, OSSAAT in the nearest UCO Bank at Nayapalli Branch, Bhubaneswar.

HUMAN RESOURCE STRATEGY

SAU STAFFING:

According to the By-law of the OSSAAT, and the Auditing Standards (2016) says that a selection committee consisting of Chief Secretary/nominee, PAG in-charge of Local Bodies Audit, Principal Secretary of Department of Rural Development, eminent CSO representative and MoRD representative should select a Director who will enhance the independence of the social Audit Unit. Further, the 2014 MoRD norms on recruitment (7) mandate that an advertisement for these positions must be placed on the State NREGA website for at least 21 days before selection date.

SAU Resource Persons: As following Auditing Standards, the resource person of Social Audit Unit Broadly, categories into four type of resource persons-State, District, Block and Village as mentioned below.

State Level: A line of instruction issued by Gol to establish of OSSAAT, one Director and six Social Audit Experts have been selected and joined at state level. The Social Audit unit is now functioning with effect from 5th October, 2016.

District Level: Apart from Director and Social Audit Experts, 32 District Social Auditors (DRP) have also been appointed, trained and posted in 30 districts of the State of Odisha for smooth conduct of social audit under MGNREGS.

Block Level: It has been decided by State Government to engage 314 Block Social Auditor one in each block of thirty districts. As of now 45BSAs have been engaged in different Blocks.

GP Level: For an effective social audit, community cadre of Village Resource Persons from among women Self Help Groups members are engaged as VRP as per the instruction of MoRD, GoI vide Letter No.DO# L-11033/40/2016-RE.7 dtd-02.01.2017.OSSAAT has prepared the state specific Guidelines based on MoRD instructions & circulated the among Districts for selection of the VRPs. In view of VRPs selection, the number of VRPs in the block will be exact number of GPs in a Block.

CAPACITY BUILDING:

The Auditing Standards says that the Capacity Building is the sustained development of the core capabilities of an organization to deliver its mandate more effectively so as to create the desired impact. An SAU's capacity is its institutional, organizational and professional ability to deliver key audit results both in terms of its audit products and contribution to accountability, good governance and service delivery. Each batch of State Resource Personnel and District Resource Personnel does not exceed 40 people. Refresher trainings are provided in every six months and Special trainings are conducted on the basis of needs of specific subjects in the audit process. Through its continuous trainings, OSSAAT aims to build capacity of its resource personnel and in turn the institution, to conduct more meaningful social audits.

30 Days Certification Course: The one month training program was designed with Joint Collaboration of MoRD, NIRD&PR, Hyderabad and TISS, Mumbai to create trained manpower for undertaking the social audit at Panchayat level. The Curriculum for the course has been developed by the Tata Institute of Social Sciences, Mumbai for functionaries defined by the Ministry of Rural Development (MoRD), Government of India, who are mandated to conduct social audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA) in the States.

OSSAAT has successfully completed the training on "Social Accountability and Social Audit" in 2 batches of training programme and trained 6 social audit experts. 32 District

social auditors and 45 Block Social Auditor at State level, District level and Block level respectively.

Status of the training programme for the FY 2016-17 is as below

Sl. No	Batch Name	Place of training	Nos. of trained RPs
1	BATCH I	SIRD&PR,BBSR	37
2	BATCH II	SIRD&PR,BBSR	46

The training and capacity building programme conducted for resource personnel particularly focus on following points:

- To provide in-depth knowledge of government welfare schemes and its origin in the context of eliminating poverty.
 - Briefing on the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA); Right to Information Act and the social audit process.
 - Training the DRPs, BRPs and SRPs in record consolidation, door-to-door verification, special social audit Gram Sabha and report writing.
 - Imparting technical knowledge of works under MGNREGS, measurements and Quality Control processes.
 - Sensitising them towards gender issues.
 - Developing their leadership qualities and soft skills.
 - Enhancing their computer and technical skills and filing of Rapid Social Audit Reports.
 - Developing their ability to spot the signs of social change and resistance to social change in a rural community.
 - Helping them to develop an objective understanding of the role and limitation of the State in bringing about social change.
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As per the curriculum of 30 days training programme on Social Audit & Social Accountability, the trainees of two batches had gone to field practicum for seven days in two different districts i.e. Dhenkanal&Keonjhar. The team demonstrated all the processes of Social Audit in five GPs each. During the field practicum the participants have followed the seven days Social audit Process i.e. Meeting with GP level stakeholders, Record and documents verification at GP level, Village Entry meeting, Door to Door verification, Asset verification at worksites, Consolidation of records and report preparation and finally validation of findings at Gram Sabha in GP. There was a growing awareness about on social audit process in the villages and amongst the beneficiaries. The issue regarding MGNREGS entitlement & rights was discussed by primary stakeholder. The Jobcardholders was expressed their issue freely during Gramsabha. The trainees were ensured that a large no. of people attend the social audit Gram Sabha despite intimidation that exists within the village.

PROGRAMME OUTCOMES

PHYSICAL PROGRESS

Physical Performance of OSSAAT under MGNREGS during FY 2016-17

Item	2016-17
No. of Districts/ Blocks/ GPs	30/314/6801
No of SRP/DRP/BRP Recruited	6/32/45
No of SRP/DRP/BRP trained	6/32/45
No of thirty days training batches completed	2

FUTURE PLANS:

1. Plan to conduct Pilot Social Audit in five GPs of Kamakshayanagar Block of Dhenkanal District.
2. Plan to conduct social audit in 13 districts initially where Block & Village resource person have already been trained as per norm of MoRD Guidelines.

3. To conduct Social Audit in all over Odisha the State following audit of Schemes rule, 2011.
4. Prepare State specific BSA/VRP Guidelines and circulated the same among the thirty districts of Odisha.
5. Prepare Social Audit Format in Odia language so that the VRPs can easily collect the data at field level for Social Audit Process.
6. Concurrent Audits will be carried out by Village Resource Persons with training imparted by OSSAAT.
7. Newer processes to deepen the Social Audit in the field level are being designed and evolved.
8. Wall painting exercise to be undertaken to ensure that the information is displayed in the village level.
9. Four days training will be conducted for village resource persons to strengthen the team in technical aspects.
10. Other developmental schemes are to be taken up for social audits through the resource persons of OSSAAT.

CONCLUSIONS

It has been six years since the foundation of Social Audits was laid in Odisha. Through these years it has been innovative and committed to the cause of demanding accountability and transparency. In six years it has come a long way in adhering to its vision and mission but still continues to face many challenges. These issues cannot be resolved by OSSAAT on its own and it needs support of its stakeholders and other civil society organisations to overcome these challenges.

While OSSAAT continues to take steps towards achieving perfection; it also requires inputs as well as direction from the esteemed Governing Body Members as well as others who are engaged in protecting the MGNREGS as well as other rural development schemes.

