



ANNUAL REPORT for the FY 2020-21 & 2021-22

Odisha Society for Social Audit, Accountability & Transparency



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PART-I

1. Executive Summary

The decision of Govt. in PR & DW Department to institutionalise Odisha Society for Social Audit, accountability & Transparency (OSSAAT) for ensuring Transparency & accountability in implementation process of different schemes and programmes is significant. During the last 5 years OSSAAT has been struggling hard to contribute towards its vision and mission, fulfilling its holistic objectives especially, promoting transparency & accountability, empowering the community and safeguarding the people's rights and entitlements by using social audit as a tool for transforming the Governance system and also strengthening of Gram Sabha.

In doing so, in close collaboration with the implementing departments, OSSAAT has taken innovative initiatives for institutional sustainability & expanding its horizon. The social audit of the MGNREGA being the base, OSSAAT has expanded its scheme coverage and stepped into the social audit of NSAP, NFSA, and ICDS & MAMATA during the year 2021-22 and also started Concurrent Social Audit of MGNREGS in 2020-21 and 2021-22. During the six-year journey of OSSAAT, Odisha has been considered as one of the leading states in Social Audit by the Ministry of Rural Development, Govt. of India. Social Audit has gained momentum in Odisha and promoted the community to spearhead the process on a large scale. The community-driven initiatives have left visible footprints across the State.

During this two years OSSAAT has made a significant result in Social Audit in terms of outcomes in the shape of social audit findings by conducting Social Audit and also Concurrent Social audits due to Covid-19 Pandemic Situation. SAU has conducted 3 phases Concurrent social audits under MGNREGS and one Regular Social audit under MGNREGS, NFSA and ICDS & MAMATA Schemes.

This report covers two years progress period, i.e., from April 2020 to March 2021 and April 2021 to March 2022. OSSAAT's total expenditure in support of the Social Audit process, for an amount of Rs. 6,63,54,000.00 in 2020-21 and Rs. 7,13,01,500.00 in 2021-22 as central assistance from MoRD, Govt. of India under MGNREGS and Rs. 2,93,96,000.00 for NFSA and Rs. 1,16,47,000.00 for ICDS and MAMATA schemes, for the FY 2020-21 has been covered in this Annual activity report.

This Annual Report aims to provide an overview on the status of the Social Audit in Odisha over two years i.e. 2020-21 & 2021-22. It summarizes the Capacity Building of Resource Persons, Progress made on Social Audit both financial and physical, Social Audit findings reported in SA MIS, Action Taken of Social Audit findings of last year, the inclusion of different schemes for Social Audit, and other initiatives to strengthen system for implementation of different the programmes along with work strategy, performance and challenges of OSSAAT.

1.1 VISION

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

1.2 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.

1.3 Objectives of the Society

The specific objectives of the society are:

- To create an enabling environment for Gram Sabha and Pallasabha to conduct impartial and effective Social Audits for the development schemes and programmes in its territory.
- To ensure that the social audit process remains autonomous from the mainstream of government administration and the implementing agency at all times.
- To enable the community to exercise the right bestowed on them through MGNREGA and other developmental schemes.

1.4 Organization Structure



1.5 Legal Status of OSSAAT

Odisha Society for Social Audit, Accountability, and Transparency (OSSAAT) is registered under Societies Registration Act 1860 vide registration No- 23344/64 on 24.09.2011 as an independent society under the aegis of Panchayati Raj and Drinking Water Department, Govt. of Odisha.

1.6 Statutory Institutional Mechanism

The Governing Body and Executive Committee of OSSAAT have been constituted by Govt. of Odisha in line with MGNREG Audit of Scheme rules 2011 to oversee the establishment and functioning of the Social Audit Unit at the state level.

The Governing Body (GB) has been constituted under the Chairmanship of the Hon'ble Chief Secretary, Govt. of Odisha, along with 17 eminent members from different Departments of Govt. of Odisha, representatives from Civil Society Organizations, and Academicians.

The Executive Committee is functioning under the chairmanship of Principal secretary, m PR & DW Department with 8 members from PR & DW Department.

1.7 Human Resource Strategy

One independent structure has been functioning in the State to facilitate the conduct of Social Audit of MGNREGS and other Schemes of Govt. at different levels as the details below:

State-level: There are Six Social Audit Experts workings as State Resource Persons at state level under the overall guidance and supervision of the Director, SAU appointed from civil society background to oversee the social audit process and functioning of Social audit unit in the state.

District Level: There are 32 District Social Auditors (DSAs) working as District resource Persons at district level who have been especially tasked with conducting social audits at districts under the guidance of Director, SAU and Social Audit Experts. Presently 28 nos. of District Social auditors are in position and 4 no. are vacant in 4 districts.

Block-level: It has been decided by the State Government to engage 314 Block Social Auditors, one in each block of 30 districts. Presently 214 BSAs are in position and a turnover of 100 Block Social Auditors in different blocks will be filled up during 2022-23.

GP Level: The community cadre of Village Resource Persons (VRPs) from among women Self Help Groups members are engaged for better community accountability framework and effective social audit process in the GPs. Presently a total number of 9596 Village Resource Persons are working with OSSAAT in different blocks.

1.8 Training and Capacity Building

The following Capacity Building Programmes of different schemes has been completed during this two years:

- Capacity Building of District Social Audit Resource Persons on Concurrent Social Audit under MGNREGS Programme.
- Capacity Building of District Social Audit Resource Persons on Social Audit under National Food Security Act.
- Capacity Building of District Social Audit Resource persons on Social Audit under ICDS and MAMATA Scheme.

Table-1: Details of Training conducted on concurrent Social Audit process.

SI No	Training at State /District level	No. of Batches conducted	No. of RPs Trained
1	State	10	345
2	District	30	5234
Total		40	5579

Table-2: Details of Training conducted on Social audit under NFSA.

SI No	Training at State /District level	No. of Batches conducted	No. of RPs Trained
1	State	6	229
2	District	228	8369
Total		234	8598

Table-3: Details of training conducted on Social audit under ICDS and MAMATA.

SI No	Training at State /District level	No. of Batches conducted	No. of RPs Trained
1	State	2	57
2	District	42	1410
Total		44	1467

PART-II

2. OVERVIEW

OSSAAT became fully functional in 2016-17, after joining of full-time Director from 5th Oct 2016 at the State level. During the year 2016-17 it focused on recruiting and training of Social Audit Resource Persons at different levels. OSSAAT has expanded its works during the year 2017-18 and took up 13 selected districts for conducting Social Audits where Block Resource Persons and Village Resource Persons were trained and certified.

In the second cycle of FY 2017-18, all the 30 districts have been covered under the Social Audit of MGNREGS. Since inception OSSAAT has completed 7 rounds of Social Audits under MGNREGS and 3 rounds of Social Audit under NSAP, one round under NFSA, and 3 phases of concurrent social audit under MGNREGS and one round under ICDS and MAMATA in 6 districts only. OSSAAT has fulfilled all the mandates of the Ministry for the functioning of the Social Audit Unit as per the Auditing Standards and MGNREG Audit of Scheme Rules 2011.

2.1 Annual Report (2020-21) & (2021-22)

This Annual Report aims to consolidate the SAU's progress under administration and social audits of different Schemes, documentation, action taken of previous social audit findings, challenges faced, and innovations made during the financial years of 2020-21 & 2021-22.

To ensure the transparency in the functioning of OSSAAT, statutory audits of the accounts have been done yearly through the certified and impanelled Chartered Accountant firm of PR & DW department. SAU is also regularly sending the quarterly report to the Principal AG, Odisha in the prescribed format.

2.2 Social Audit process in brief under different schemes:

2.2.1 MGNREGS

Since its inception, OSSAAT has been conducting the social audits of MGNREGS as a mandatory component of the scheme implementation. The Social Audits of MGNREGS also include extensive awareness campaigns in terms of people participation in the preparation of shelf of projects, enhanced participation in Social Audit Gram Sabha and Public Hearings, sharing of knowledge on the rights and entitlements under the Scheme. The social audit process followed under MGNREGS is as follows:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of entitlements.
- Asset verification of different projects undertaken during the Social Audit period.
- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up.

2.2.2 NFSA

The process of social audit has been mandated in implementation of National Food Security Act, 2013 in order to ensure that each right holder has the opportunity to get their entitlements as per the provision of the scheme. The main objective of Social Audit is to verify the transparency measures under Targeted Public Distribution System (TPDS) and ensure public vigilance in

every level of implementation of the scheme. The process followed for social audit under NFSA is:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of entitlements.
- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up..

2.2.3 ICDS and MAMATA

Apart from the two schemes mentioned above, OSSAAT has also taken up the social audit under ICDS and MAMATA initially in the 6 districts, i.e., Bolangir, Koraput, Kalahandi, Malkangir, Nuapada, and Nabarangapur districts, in FY 2021-22 and covered 100% GPs in the districts. As ICDS is one of the biggest scheme in the world in addressing the issues of maternal health and child nutrition with the objectives to improve the nutritional and health status of children of 0 to 6 years, pregnant women and lactating mothers, to lay the foundation for the proper psychological, physical and social development of the child, to reduce the incidence of mortality, morbidity, mal-nutrition and school drop outs, the scheme provides a package of six services to children below six years and pregnant women and nursing mothers i.e supplementary nutrition, immunisation, health check-up, referral services, Pre-school education and nutrition & health education.

In order to ensure transparency and participation of all stakeholders in implementation of the scheme social audits have been mandated in the Act in ICDS and MAMATA scheme and the following process are followed during the social audit:

- Awareness through Village Entry Meetings and FGDs.
- Documents and Record verification.
- Door to Door verification of entitlements.
- Institution visits.
- Preparation of Social Audit findings report.
- Validation at Gram Sabha.
- Block level Public Hearings for Action Taken on the social audit findings.
- Reporting and follow up..

2.3 Information & Communication Strategy

OSSAAT has a well-established information system. The society's database is maintained on a real-time basis at the state level by the MIS section. Information flow is also monitored & controlled by the MIS section.

OSSAAT has also established an RTI Cell for disclosure of information under section 4 of the RTI Act, 2005. Grievance received also being registered timely & prompt action initiated for convenient closure of written grievances in a time-bound manner.

The Social Audit process and its implementation in the field for different schemes were regularly covered by leading print and electronic media at the district level. The active involvement of Media in Social Audit has strengthened the Social Audit & the voices of the people have reached the administration.

PART-III

3. Social Audit Progress

3.1.1 MGNREGS

In 2020-21 concurrent social audit was conducted and 100% GPs were audited from September 2020 to March 2021 and June 2021 to August 2021. The regular social audit was done in the FY 2021-22 and audit has completed in 100% GPs i.e. 6798 GPs with engagement of 7033 resource persons in the different levels.

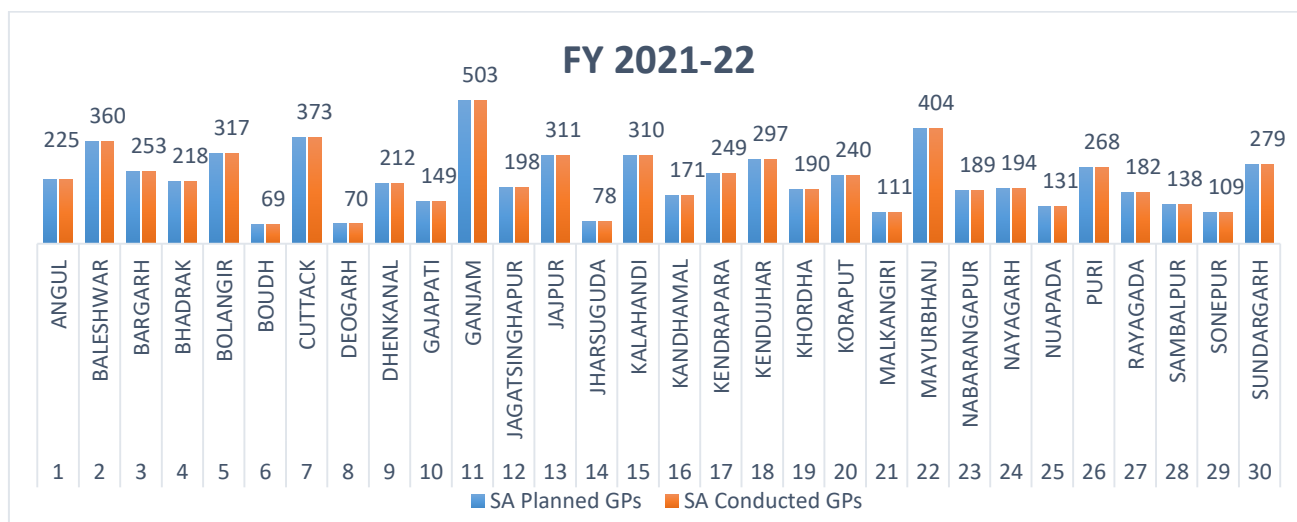
3.1.2 Social Audit Conducted Status in FY 2020-21 & 2021-22

Concurrent Social Audit:

During the above period concurrent social audits have been conducted in 3 different phases, as given below:

Month	No of GPs Planned	No of GPs completed
SEPT, OCT, NOV in 2020 (1 st phase)	5884	5506
DEC, JAN, FEB & MARCH in 2021 (2 nd phase)	4962	4892
JUNE, JULY & AUGUST in 2021 (3 rd phase)	3575	3575

Regular Social Audit

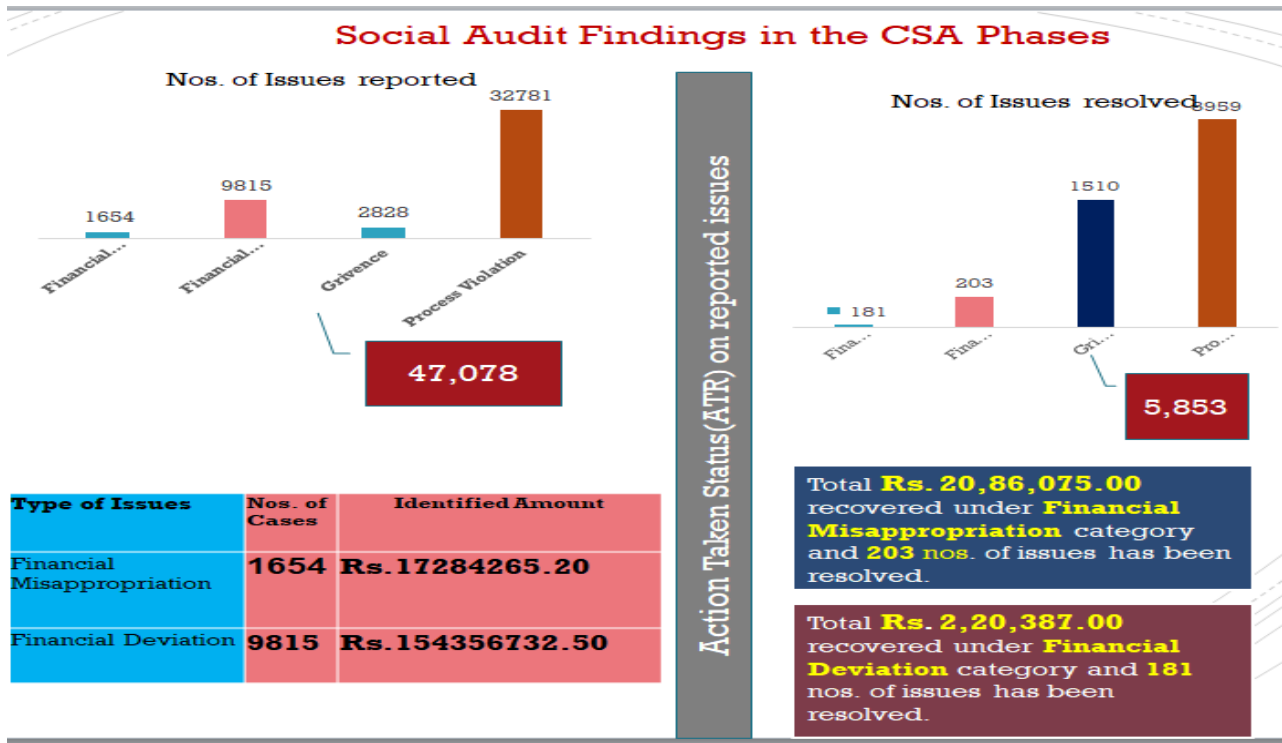


The above graph indicates that OSSAAT has completed 100 % regular social audits in GPs throughout the State.

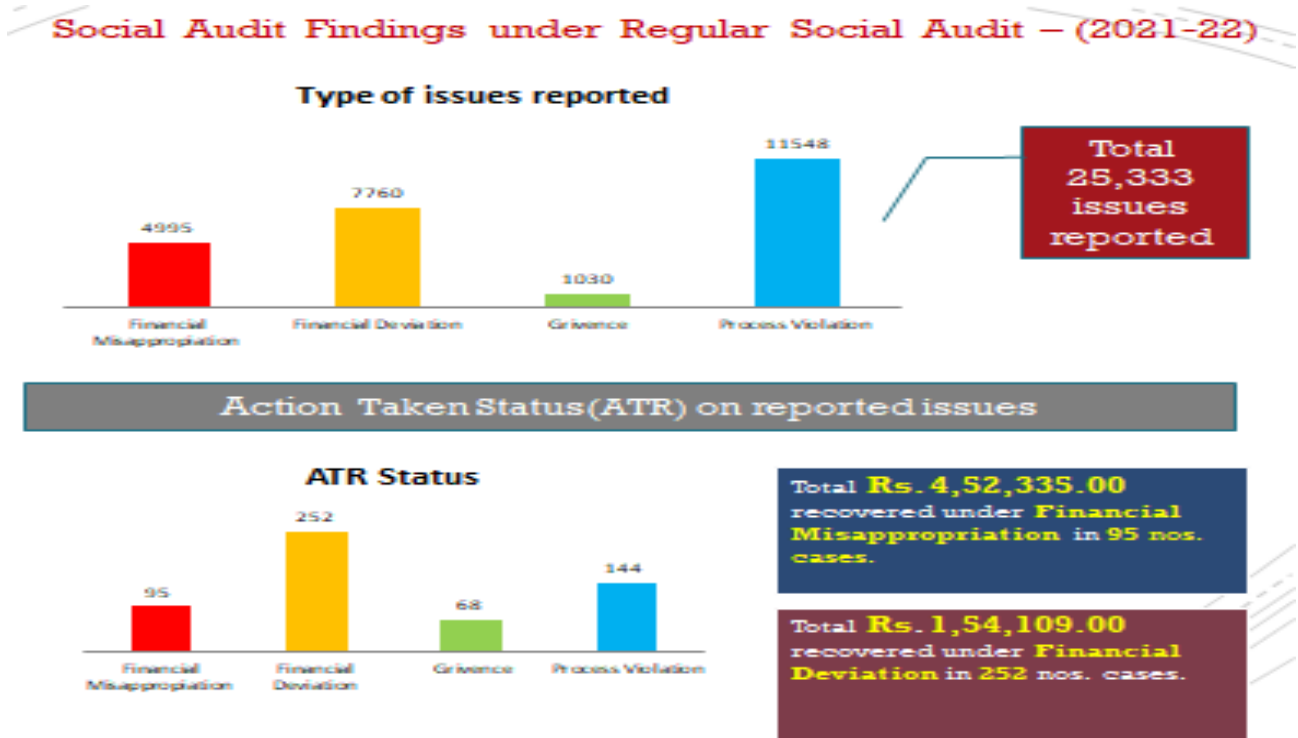
3.1.3 Social Audit Findings: During the verification the social audit team followed the verification process in the form of door to door visit, assest verification, record verification, FGD and enrty meeting. The team has come out with following different social audit findings as stated below:

3.1.3. b. Type of Issues Identified:

Concurrent Social Audit



Regular social Audit 2021-22



3.1.3. Frequency of Issues

The Social Audit findings data entered in the MIS by the resource persons, the Frequency of Issues is also available in MIS report 9.2.4. The most common issues in a particular district and block identified during the social audits have been classified by Issue Type, Issue Category, and Issue Sub-Category. The frequency of the most common reported issues for FY 2021-22 is stated below:

SR#	Issue Type	Issue Category	Issue Subcategory	Number of issues filed
Financial Deviation				
1	Financial Deviation	Records not produced	Bills and vouchers not produced for Social Audit	41
2	Financial Deviation	Records not produced	FTOs not produced for Social Audit	2
3	Financial Deviation	Records not produced	MBooks not produced for Social Audit	8
4	Financial Deviation	Records not produced	NMRs not produced for Social Audit	15
5	Financial Deviation	Records not produced	Other records not produced	1
6	Financial Deviation	Records not produced	Records not produced for social Audit	160
7	Financial Deviation	Records not produced	Wagelists not produced for Social Audit	2
8	Financial Deviation	Records not produced	Work Records (Completion reports; photos; asset register not produced for Social Audit)	1
9	Financial Deviation	Records not produced	Work Records (Gram Sabha resolutions; Administrative & Technical Sanction; Technical Estimate not produced for Social Audit)	13
10	Financial Deviation	Work Execution	Proportionate expenditure wise work is not done	2
11	Financial Deviation	Work Execution	Significant differences between measurements at worksite and recorded values in Mbook	1
12	Financial Deviation	Work Records	Excess payment due to arithmetic errors in M book	2
13	Financial Deviation	Work Records	Expenditure amount is greater than the amount sanctioned	29
14	Financial Deviation	Work Records	Payment has been made without Mbook entries	5
15	Financial Deviation	Work Records	Payment has been made without Programme Officers order	1
16	Financial Deviation	Work Records	Payment made is higher than what was sanctioned in NMR	2
Financial Misappropriation				
17	Financial Misappropriation	Material Procurement	Amount of material purchased is less than specified in the bills	1
18	Financial Misappropriation	Material Procurement	Booked expenses have not been spent	25
19	Financial Misappropriation	Material Procurement	Fake bills	17
20	Financial Misappropriation	Material Procurement	Materials have been procured at higher rates	6
21	Financial Misappropriation	Material Procurement	Poor quality material has been used	3
22	Financial Misappropriation	Others	Inappropriate administrative expenses	52
23	Financial Misappropriation	Others	Skilled expenditure has been paid at higher rates	1
24	Financial Misappropriation	Payment to person who did not work	Amount misappropriated by individuals through fake entries	1

25	Financial Misappropriation	Payment to person who did not work	Payment made but no work was done	4
26	Financial Misappropriation	Payment to person who did not work	Payment made to dead person	2
27	Financial Misappropriation	Payment to person who did not work	Payment to person (mate; panchayat president; secretary; ward members and other influential persons and their relatives) who did not work	2
28	Financial Misappropriation	Payment to person who did not work	Payment to person employed full-time elsewhere (government; school; private firm etc.)	2
29	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	40
30	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work but work was done	2
31	Financial Misappropriation	Payment to person who did not work	Person has got more wages than what was due to him	15
32	Financial Misappropriation	Payment to person who did not work	Person not present in NMR has been included in the FTO	5
33	Financial Misappropriation	Work Related	Inappropriate work was executed	10
34	Financial Misappropriation	Work Related	Payment has been made twice for the same work	1
35	Financial Misappropriation	Work Related	Work was not done/No Work found at the worksite	20
Grievance				
36	Grievance	Aadhaar / Bank Account related	Unable to link bank account with aadhar	2
37	Grievance	Gram Sabha related	Adequate information is not given about gram sabha	12
38	Grievance	Gram Sabha related	Gram sabha is not held regularly	1
39	Grievance	Individual Assets related	Application for provision of Animal Shelter	1
40	Grievance	JC Related	Application for new Job Card	7
41	Grievance	JC Related	Complaint - Job Card not updated	2
42	Grievance	JC Related	Complaint - unable to renew Job Card	1
43	Grievance	Public Works Related	Application for public canal work to be taken up	1
44	Grievance	Wages related	Application for minimum wages to be raised	2
45	Grievance	Wages related	Complaint - application for payment of delayed wages	14
46	Grievance	Wages related	Complaint - application for payment of skilled work / material cost in individual work	1
47	Grievance	Wages related	Complaint - non-payment of minimum wages	1
48	Grievance	Wages related	Complaint-application for payment of non-paid wages	21
49	Grievance	Work Related	Application for more than 100 days work	2
50	Grievance	Work Related	Application for work	1
51	Grievance	Work site facilities	Complaint - non-provision of drinking water at worksite	2
52	Grievance	Work site facilities	Complaint - non-provision of shade at worksite	4
53	Grievance	Work site facilities	Complaint – non-provision of worksite facilities	2
Process Violation				
54	Process Violation	Administration	Mate not available at worksite	3
55	Process Violation	Administration	Staff vacancies have led to poor implementation	7
56	Process Violation	Denial of Entitlements	No process to collect work applications	3
57	Process Violation	Denial of Entitlements	Worksite facilities are not provided	9

58	Process Violation	Financial	Material Expenses Issue	14
59	Process Violation	Maintenance of Registers, records	Asset Register is poorly maintained	9
60	Process Violation	Maintenance of Registers, records	Block registers have been maintained poorly	3
61	Process Violation	Maintenance of Registers, records	Completion Report has not been prepared even after the final bill has been made	4
62	Process Violation	Maintenance of Registers, records	Job Card Application Register is poorly maintained	4
63	Process Violation	Maintenance of Registers, records	Job cards have been maintained poorly	78
64	Process Violation	Maintenance of Registers, records	Many corrections have been made in the NMRs	3
65	Process Violation	Maintenance of Registers, records	MB books have been maintained poorly	3
66	Process Violation	Maintenance of Registers, records	NMRs have been maintained poorly	35
67	Process Violation	Maintenance of Registers, records	Other records irregularity	116
68	Process Violation	Maintenance of Registers, records	Panchayat registers have been maintained poorly	117
69	Process Violation	Maintenance of Registers, records	Photos in 3 stages not available	35
70	Process Violation	Transparency & Accountability	Awareness on MGNREGS and implementation processes is very poor	14
71	Process Violation	Transparency & Accountability	Block registers not been produced for Social Audit	1
72	Process Violation	Transparency & Accountability	Citizen Information boards are not put up	171
73	Process Violation	Transparency & Accountability	Gram Panchayat office has not displayed shelf of projects; works taken up and amount spent	4
74	Process Violation	Transparency & Accountability	Job Cards are not with workers	3
75	Process Violation	Transparency & Accountability	NMRs are not publicly read out at the worksite	1
76	Process Violation	Transparency & Accountability	Panchayat registers not produced for Social Audit	4
77	Process Violation	Transparency & Accountability	Pay slips are not issued to workers	2
78	Process Violation	Transparency & Accountability	Poor cooperation from the implementation team for social audit from the panchayat	1
79	Process Violation	Transparency & Accountability	Rozgar Diwas is not conducted once every month	41
80	Process Violation	Transparency & Accountability	Wall writings have not been done	21
81	Process Violation	Work Quality	Missing trees / plantations / farm pond	4
82	Process Violation	Work Quality	Quality of work is poor	1
83	Process Violation	Work Selection	Shelf of works is not available	1
84	Process Violation	Work Selection	Work selection is not done through gram sabha resolutions	1

3.1.4 Social Audit Follow up

After the social audit is done and the findings validated in Gram Sabha , a copy of the report is handed over to the District Administration to process files and initiate action against the identified issues. The SAU resource persons have the role to follow up and ensure that action have been taken on each issues reported to the district administration and close it in MID with satisfactory resolution.

3.1.5.a Action Taken Report:

Action taken status on reported issues is stated below.

District wise-abstract report on issue findings for the FY 2017-18, 2018-19, 2019-20								
District Name	Financial Misappropriation		Financial Deviation		Process Violation		Grievances	
	Number of Issues Reported	Amount(R S)	Number of Issues Reported	Amount(RS)	Number of Issues Reported	Amount(R S)	Number of Issues Reported	Amount(R S)
ANGUL	36	175023	114	9405730	704	831529	19	23536
BALESHWAR	7	42588	283	0	939	0	1909	15800
BARGARH	128	573220	438	3915379	1059	106157	261	86172
BHADRAK	15	339605	426	291235056	94	330642	89	446016
BOLANGIR	120	4846135	238	43634907	1937	9601373	256	9029053
BOUDH	47	2783147	107	1740085	411	8311405	147	548279
CUTTACK	12	72688	72	292226	901	0	177	57120
DEOGARH	69	19994	14	150244	1118	1111293948	9	9764
DHENKANAL	3	5200	1126	39359953	1870	13555371	0	0
GAJAPATI	1	11616	206	36605119	27	22372	0	0
GANJAM	45	63017	335	2859582	1334	347524	173	0
JAGATSINGHAPUR	6	1050949	58	103292	197	3604	149	49418
JAJPUR	73	743222	311	9710225	1349	41990	310	114271
JHARSUGUDA	15	1302364	199	1517635	856	159240	1	0
KALAHANDI	2	71284	320	42870035	2149	2762143	133	7040
KANDHAMAL	1	412782	41	132500	356	7983460	200	3071280
KENDRAPARA	50	2474464	78	4061753	1252	13987245	133	386725
KENDUHAR	14	660476	400	74646881	799	263351	62	4224
KHORDHA	6	19684	1	0	599	323	21	250
KORAPUT	92	12780615	618	72564469	1340	2303688	1905	7957311
MALKANGIRI	45	3830618	41	18715	515	288408	114	0
MAYURBHANJ	31	507766	758	708097765	1998	1719965	210	956925
NABARANGAPUR	16	336478	171	0	667	11439	325	134062
NAYAGARH	76	396004	100	26480225	790	771969	118	464348

NUAPADA	41	2653724	74	4377843	110	786666	573	3243826
PURI	65	2764959	159	22049005	1233	1154200	15	65596
RAYAGADA	7	22000	620	117101313	706	3675846	199	89500
SAMBALPUR	185	260654	130	55952	256	48500	115	89300
SONEPUR	22	89258	80	17999632	464	2585163	91	16500
SUNDAR GARH	82	8702309	101	7811800	1064	4479000	388	3468056
Total	1312	48011843	7619	1538797321	27094	1187426521	8102	30334372

3.1.5.b Recovery Status

An amount of ₹ 4,10,324 (6%) and ₹6,40,347 (2%) amount have been recovered against the total identified Financial Misappropriation amount of ₹ 65,93,481 and ₹2,87,40,568 for the FY 2018-19 and FY 2019-20 respectively.

3.1.5.c District-wise Status on recovery amount against identified financial misappropriation

As on date 15.05.2022

District-wise Social Audit recovery under FM cases for the FY 2017-18, 2018-19 & 2019-20									
SR #	District Name	Total number of Cases Reported by SAU	Corresponding Financial Misappropriation Amount (Rs.)	Total number of decided Cases (ATR Uploaded)	Corresponding Financial Misappropriation Amount of decided cases, as reported by SAU	No. of decided Cases for which Financial misappropriation amount needs to be recovered	Final Recoverable Amount to be recovered (Rs.)	No. of decided Cases for which Recovery is done	Total amount recovered, so for (Rs.)
1	2	3	4	5	6	7	8	9	10
1	ANGUL	36	175023	36	175023	27	98488	27	98488
2	BALESHWAR	7	42588	7	42588	3	40404	3	40404
3	BARGARH	128	573220	128	573220	89	397656	88	356530
4	BHADRAK	15	339605	15	339605	14	117507	14	117507
5	BOLANGIR	120	4846135	120	4846135	78	2898127	77	2893903
6	BOUDH	47	2783147	47	2783147	19	209351	19	209351
7	CUTTACK	12	72688	12	72688	3	7004	3	7004
8	DEOGARH	69	19994	69	19994	13	8224	13	8224
9	DHENKANAL	3	5200	3	5200	2	5200	2	5200
10	GAJAPATI	1	11616	1	11616	1	11616	1	11616
11	GANJAM	45	63017	45	63017	21	63017	21	63017
12	JAGATSINGHAPUR	6	1050949	6	1050949	2	149800	2	149800
13	JAJPUR	73	743222	73	743222	22	594664	19	591490
14	JHARSUGUDA	15	1302364	15	1302364	2	153542	2	153542
15	KALAHANDI	2	71284	2	71284	1	43120	1	43120
16	KANDHAMAL	1	412782	1	412782	1	37821	1	37821
17	KENDRAPARA	50	2474464	50	2474464	9	64624	9	64624
18	KENDUJHAR	14	660476	14	660476	2	21000	2	21000
19	KHORDHA	6	19684	6	19684	3	19684	3	19684
20	KORAPUT	92	12780615	92	12780615	8	117782	8	117782
21	MALKANGIRI	45	3830618	45	3830618	31	2270499	31	1952003

22	MAYURBHANJ	31	507766	31	507766	15	157135	15	157135
23	NABARANGAPUR	16	336478	16	336478	3	248910	3	248910
24	NAYAGARH	76	396004	76	396004	63	295634	63	295634
25	NUAPADA	41	2653724	41	2653724	27	534764	27	534764
26	PURI	65	2764959	65	2764959	23	89624	23	89624
27	RAYAGADA	7	22000	7	22000	0	0	0	0
28	SAMBALPUR	185	260654	185	260654	121	161550	121	161550
29	SONEPUR	22	89258	22	89258	3	4960	3	4960
30	SUNDARGARH	82	8702309	82	8702309	26	2396425	25	2393425
	Total	1312	48011843	1312	48011843	632	11218132	626	10848112

3.2 ICDS & Mamata

Social audit under ICDS & Mamata has been taken up during the year 2021-22 in six districts, i.e., Bolangir, Koraput, Kalahandi, Malkangir, Nuapada, and Nabarangapur districts, in FY 2021-22 and audited has been completed in 1298 GPs with 100% coverage against the planned GPs. During the verification in the form of door to door visit, institutional verification, record verification and FGD, the findings have come out in different categories like. Ineligible beneficiaries, corruption, grievance and new application.

3.2.1 The detail of category-wise finding is stated below:

Sl.no.	Name of the District	Issue Category					Total No of Cases
		Ineligible Beneficiaries	Corruption	Grievance	New Application	Others	
1	BOLANGIR	726	688	2679	407	793	5293
2	KALAHANDI	0	3	1195	52	0	1250
3	KORAPUT	34	92	677	0	0	803
4	MALKANGIRI	6	42	462	0	652	1162
5	NABARANGAPUR	0	0	117	0	134	251
6	NUAPADA	0	0	161	0	187	348
	Total	766	825	5291	459	1766	9107

3.2.2 Frequency of the Finding is given below.

Type of Issue reported in Regular Social Audit ICDS & MAMATA				
SR#	Name of the District	Issue Type	Issue Sub type	Number of issues
1	BOLANGIR	Ineligible Beneficiary	Person is not alive but getting benefits	253
2	BOLANGIR	Ineligible Beneficiary	Beneficiaries getting benefits without eligible criteria/conditionalities under the scheme	473
3	BOLANGIR	Ineligible Beneficiary	Less quantity of commodities distributed	688
4	BOLANGIR	Grievance	No action has been taken previously submitted MCP application	531
5	BOLANGIR	Grievance	Hot cooked food does not distributed as per weekly chart	209
6	BOLANGIR	Grievance	Egg not provided to beneficiary as per new menu	213
7	BOLANGIR	Grievance	THR Quality and quantity is not as per the menu	413
8	BOLANGIR	Grievance	HCM is not tasted before serving the child	169
9	BOLANGIR	Grievance	No fixed time for Opening of AWC centre	271
10	BOLANGIR	Grievance	No information disclosure in the AWC center for janch committee	193
11	BOLANGIR	Grievance	Not receiving the second installment by the MAMATA beneficiary in due time	328
12	BOLANGIR	Grievance	weight measurement of child is not done regularly in every month	217
13	BOLANGIR	New Application	New Applications for ICDS	407
14	KALAHANDI	Grievance	No action has been taken previously submitted MCP application	172
15	KALAHANDI	Grievance	Previously submitted application was inappropriately rejected	246
16	KALAHANDI	Grievance	THR Quality and quantity is not as per the menu	224
17	KALAHANDI	Grievance	No information disclosure in the AWC center for janch committee	215
18	KALAHANDI	Grievance	No information disclosure in the AWC center for MAMATA beneficiary	224
19	KALAHANDI	Grievance	Not receiving the second installment by the MAMATA beneficiary in due time	114
20	KALAHANDI	New Application	New Applications for ICDS	30
21	KALAHANDI		New Application for MAMATA	22
22	KALAHANDI	others	Expenditure made with Fake Bill	3

23	KORAPUT	Ineligible Beneficiary	Beneficiaries getting benefits without eligible criteria/conditionalities under the scheme	34
24	KORAPUT	Corruption	Less quantity of commodities distributed	92
25	KORAPUT	Grievance	Hot cooked food does not distributed as per weekly chart	150
26	KORAPUT	Grievance	Breakfast not distributed daily	120
27	KORAPUT	Grievance	Egg not provided to beneficiary as per new menu	150
28	KORAPUT	Grievance	THR Quality and quantity is not as per the menu	56
29	KORAPUT	Grievance	HCM is not tasted before serving the child	100
30	KORAPUT	Grievance	No fixed time for Opening of AWC centre	20
31	KORAPUT	Grievance	No information disclosure in the AWC center for janch committee	30
32	KORAPUT	Grievance	No information disclosure in the AWC center for MAMATA beneficiary	28
33	KORAPUT	Grievance	Monopolisation of AWC worker	23
34	KORAPUT	New Application	New Application for MAMATA	5
35	MALKANAGIRI	Ineligible Beneficiary	Person is not alive but getting benefits	2
36	MALKANAGIRI		Person is not traceble	3
37	MALKANAGIRI	Corruption	Bribe was paid to get MCP Card	1
38	MALKANAGIRI		Bribe was paid to get ICDS Commodities	0
39	MALKANAGIRI		Booked false fire wood bill booked during COVID	42
40	MALKANAGIRI		Breakfast not distributed daily	70
41	MALKANAGIRI		Egg not provided to beneficiary as per new menu	330
42	MALKANAGIRI		Monopolisation of AWC worker	62
43	MALKANAGIRI	others	AWC have no passbook & Not purchase Comodities for Center	1
44	MALKANAGIRI		Register & case book & Bill voutcher not update	651
45	NUAPADA	others	Expenditure for fire wood not provided to benificeries but mention in the expenditure list.	187

3.3. NFSA

Social Audit of Targeted Public Distribution System and Fair Price shops under the National Food security Act have been under taken in the year 2021-22 in 6773 GPs. During the verification in the form of door to door visit, institutional verification , record verification and FGD , the findings has come out in different categories like, ineligible beneficiaries, corruption, grievance and new application.

3.3.1 The detail of category-wise finding is stated below

NFSA								
	Name of the District	Issue Category					Total No of Cases	Amount Identified/quantity
		Ineligible Beneficiaries	Corruption	Grievance	New Application	Others		
1	ANGUL	694	42	120	112	0	968	21710 KG
2	BALESHWAR	204	0	0	0	0	204	46965
3	BARGARH	172	0	73	1	366	612	21105
4	BHADRAK	1126	16	68	91	235	1536	21710 kg
5	BOLANGIR	645	800	2003	3100	0	6548	61897 kg
6	BOUDH	104	11	78	34	182	104	2423 kg
7	CUTTACK	420	0	27	354	0	801	24662
8	DEOGARH	318	0	0	0	1	319	21115kg
9	DHENKANAL	2610	0	0	773	0	3383	68070
10	GAJAPATI	16	25	201	133	15	485	231 kg
11	GANJAM	80	0	284	740	333	1437	0
12	JAGATSINGHAPUR	405	0	35	0	2	442	24300kg
13	JAJPUR	14	0	190	0	0	204	854 KG
14	JHARSUGUDA	325	0	0	0	0	325	7920 KG
15	KALAHANDI	0	9	773	30	0	812	10300
16	KANDHAMAL	137	105	0	1256	44	1542	3630kg
17	KENDRAPARA	97	41	341	180	278	937	11085
18	KENDUJHAR						0	0
19	KHORDHA	57	0	163	91	0	311	5000
20	KORAPUT	90	23	70	340	49	572	21900
21	MALKANGIRI	187	2	0	0	38	227	0
22	MAYURBHANJ	451	11	48	69	2	581	17600kg
23	NABARANGAPUR	20	0	54	0	115	189	535kg
24	NAYAGARH	747	0	139	21	116	1023	59244kg
25	NUAPADA	244	0	177	0	0	422	1781347
26	PURI	204	0	8	0	39	251	7116kg
27	RAYAGADA	0	0	477	161	8	646	
28	SAMBALPUR	359	0	0	123	5	487	16815kg
29	SONEPUR	70	0	9	0	0	127	8332 KG
30	SUNDARGARH	1528	0	836	449	243	1528	17370
Total=		9689	2280	4993	4709	1027	22698	935029

3.3.2 Frequency of the Finding is given below.

Type of Issue reported in Regular Social Audit NFSA-2013				
SL NO.	Name of the District	Issue Type	Issue Sub type	Number of issues
1	Anugul	Ineligible Beneficiaries	Person is not alive but getting ration	694
2	Anugul	Corruption	Less quantity distributed	42
3	Balasore	Ineligible Beneficiaries	Person is not alive but getting ration	204
4	Bhadrak	Ineligible Beneficiaries	Person is not alive but getting ration	1126
5	Bhadrak	Ineligible Beneficiaries	Person is not traceble	21
6	Bhadrak	Ineligible Beneficiaries	Ineligible family but getting ration	185
7	Bhadrak	Corruption	Less quantity distributed	1
8	Bhadrak	Grievance	Monopolisation of of Yogan sahayak	2
9	Bhadrak	Grievance	The eligible household is deprived of getting ration card	6
10	Bhadrak	Grievance	No infromation disclosure in the FPS center	156
11	Bhadrak	Others	Sevice/Pension holder , owner of Four wheeler, More than two floor building	235
12	Bolangir	Ineligible Beneficiaries	Person is not alive but getting ration	237
13	Bolangir	Ineligible Beneficiaries	Person is not traceble	1
14	Bolangir	Ineligible Beneficiaries	beneficiary getting ration in two places	407
15	Bolangir	Corruption	Less quantity distributed	37
16	Bolangir	Corruption	Ration issued in the name of deceased person	763
17	Bolangir	Grievance	No action has been taken previously submitted application	305
18	Bolangir	Grievance	Ration does not distributed in every month	71
19	Bolangir	Grievance	No fixed time for Opening of FPS centre	113
20	Bolangir	Grievance	No date fixed for FPS opening	93
21	Bolangir	Grievance	The eligible household is deprived of getting ration card	901
22	Bolangir	Grievance	No infromation disclosure in the FPS center	317

23	Bolangir	Grievance	Door step delivery is not provided to Ill,old,Disable person	203
24	Bolangir	New Application	New Applications for AAY	1235
25	Bolangir	New Application	New Application for PHH	1068
26	Bolangir	New Application	New Application for AP	797
27	Boudh	Grievance	No action has been taken previously submitted application	136
28	Boudh	Grievance	Previously submitted application was inappropriately rejected	286
29	Boudh	Grievance	Ration does not distributed in every month	23
30	Boudh	Grievance	No fixed time for Opening of FPS centre	
31	Boudh	Grievance	No date fixed for FPS opening	
32	Boudh	Grievance	Monopolisation of of Yogan sahayak	
33	Boudh	Grievance	The eligible household is deprived of getting ration card	
34	Boudh	Grievance	No infromation disclosure in the FPS center	18
35	Boudh	Grievance	Denial of ration by showing different grounds	
36	Boudh	Grievance	Door step delivery is not provided to Ill,old,Disable person	14
37	Boudh	New Application	New Applications for AAY	136
38	Boudh	New Application	New Application for PHH	25
39	Boudh	New Application	New Application for AP	
40	Boudh	Others		8
41	Cuttack	Ineligible Beneficiaries	Person is not alive but getting ration	782
42	Cuttack	New Application	New Applications for AAY	19
43	Deogarh	Ineligible Beneficiaries	Person is not alive but getting ration	148
44	Deogarh	Ineligible Beneficiaries	Ineligible family but getting ration	167
45	Deogarh	Ineligible Beneficiaries	Issue of multiple cards for one family	4
46	Deogarh	Others	Records has not been submitted to SAU Team	1
47	Deogarh	Ineligible Beneficiaries	person is married to another place	28
48	Dhenkanal	Ineligible Beneficiaries	Person is not alive but getting ration	2610
49	Dhenkanal	New Application	New Application for PHH	773
50	Gajapati	Ineligible Beneficiaries	Person is not alive but getting ration	4
51	Gajapati	Ineligible Beneficiaries	Ineligible family but getting ration	11
52	Gajapati	Corruption	Less quantity distributed	25
53	Gajapati	Grievance	No action has been taken previously submitted application	4
54	Gajapati	Grievance	Ration does not distributed in every	18

			month	
55	Gajapati	Grievance	The eligible household is deprived of getting ration card	120
56	Gajapati	Grievance	No information disclosure in the FPS center	15
57	Gajapati	Grievance	Denial of ration by showing different grounds	44
58	Gajapati	New Application	New Applications for AAY	25
59	Gajapati	New Application	New Application for PHH	105
60	Gajapati	New Application	New Application for AP	3
61	Gajapati	Others		15
62	Ganjam	Ineligible Beneficiaries	Person is not alive but getting ration	80
63	Ganjam	Grievance	No action has been taken previously submitted application	284
64	Ganjam	New Application	New Applications for AAY	538
65	Ganjam	New Application	New Application for PHH	202
66	Ganjam	New Application	New Application for AP	0
67	Ganjam	Others	Case Book, Sale Registers, Stock Registers & related documents not submitted.	333
68	Jagatsinghpur	Ineligible Beneficiaries	Person is not alive but getting ration	405
69	Jagatsinghpur	Grievance	No action has been taken previously submitted application	4
70	Jagatsinghpur	Grievance	Ration does not distributed in every month	11
71	Jagatsinghpur	New Application	New Applications for AAY	5
72	Jagatsinghpur	New Application	New Application for PHH	45
73	Jagatsinghpur	New Application	New Application for AP	3
74	Jagatsinghpur	Others	1. Aadhar Card of Rajashree Bhoi not tagged with PHH card, no-817611251913 2. 98% DP of Rudranarayan Sahoo not avail commodity	2
75	Jajpur	Ineligible Beneficiaries	Person is not alive but getting ration	14
76	Jharsuguda	Ineligible Beneficiaries	Person is not alive but getting ration	325
77	Jharsuguda	Others	Sortage of Gunny Bag	2
78	Kalahandi	Corruption	Ration issued in the name of deceased person	9
79	Kalahandi	Grievance	No action has been taken previously submitted application	336
80	Kalahandi	Grievance	Previously submitted application was inappropriately rejected	186
81	Kalahandi	Grievance	Ration does not distributed in every month	7
82	Kalahandi	Grievance	The eligible household is deprived of getting ration card	186
83	Kalahandi	Grievance	No information disclosure in the FPS	22

			center	
84	Kalahandi	Grievance	Door step delivery is not provided to Ill,old,Disable person	36
85	Kalahandi	New Application	New Applications for AAY	30
86	Kandhamal	Ineligible Beneficiaries	Person is not alive but getting ration	137
87	Kandhamal	New Application	New Applications for AAY	376
88	Kandhamal	New Application	New Application for PHH	612
89	Kandhamal	New Application	New Application for AP	268
90	Kandhamal	Others	Person is married	105
91	Kendrapara	Ineligible Beneficiaries	Person is not alive but getting ration	91
92	Kendrapara	Ineligible Beneficiaries	Person is not traceble	6
93	Kendrapara	Corruption	Bribe was paid to get Ration Card	8
94	Kendrapara	Corruption	Less quantity distributed	12
95	Kendrapara	Corruption	Ration issued in the name of deceased person	21
96	Kendrapara	Grievance	Ration does not distributed in every month	15
97	Kendrapara	Grievance	No fixed time for Opening of FPS centre	53
98	Kendrapara	Grievance	No date fixed for FPS opening	10
99	Kendrapara	Grievance	Monopolisation of of Yogan sahayak	37
100	Kendrapara	Grievance	The eligible household is deprived of getting ration card	20
101	Kendrapara	Grievance	No infromation disclosure in the FPS center	110
102	Kendrapara	Grievance	Denial of ration by showing different grounds	41
103	Kendrapara	Grievance	Door step delivery is not provided to Ill,old,Disable person	55
104	Kendrapara	New Application	New Applications for AAY	32
105	Kendrapara	New Application	New Application for PHH	137
106	Kendrapara	New Application	New Application for AP	11
107	Kendrapara	Others	Beneficiary having Pakka House & four wheelers vehicle	278
108	Khurda	Ineligible Beneficiaries	Person is not alive but getting ration	237
109	Khurda	Ineligible Beneficiaries	Person is not traceble	1
110	Khurda	Ineligible Beneficiaries	beneficiary getting ration in two places	407
111	Khurda	Corruption	Less quantity distributed	37
112	Khurda	Corruption	Ration issued in the name of deceased person	763
113	Khurda	Grievance	No action has been taken previously submitted application	305
114	Khurda	Grievance	Ration does not distributed in every month	71
115	Khurda	Grievance	No fixed time for Opening of FPS	113

			centre	
116	Khurda	Grievance	No date fixed for FPS opening	93
117	Khurda	Grievance	The eligible household is deprived of getting ration card	901
118	Khurda	Grievance	No information disclosure in the FPS center	317
119	Khurda	Grievance	Door step delivery is not provided to Ill,old,Disable person	203
120	Khurda	New Application	New Applications for AAY	1235
121	Khurda	New Application	New Application for PHH	1068
122	Khurda	New Application	New Application for AP	797
123	Koraput	Ineligible Beneficiaries	Person is not alive but getting ration	218
124	Koraput	Ineligible Beneficiaries	Ineligible family but getting ration	90
125	Koraput	Corruption	Less quantity distributed	23
126	Koraput	Grievance	No action has been taken previously submitted application	60
127	Koraput	Grievance	No fixed time for Opening of FPS centre	5
128	Koraput	Grievance	Monopolisation of of Yogan sahayak	11
129	Koraput	Grievance	No information disclosure in the FPS center	3
130	Koraput	New Application	New Applications for AAY	40
131	Koraput	New Application	New Application for PHH	300
132	Koraput	New Application	New Application for AP	40
133	Malkangiri	Ineligible Beneficiaries	Person is not alive but getting ration	141
134	Malkangiri	Ineligible Beneficiaries	Ineligible family but getting ration	8
135	Malkangiri	Corruption	Less quantity distributed	1
136	Malkangiri	Corruption	Ration stock mismatch with POS machine	1
137	Malkangiri	Others	Records has not been submitted to SAU Team	38
138	Malkangiri	Ineligible Beneficiaries	person is married to another place	38
139	Mayurbhanj	Ineligible Beneficiaries	Person is not alive but getting ration	451
140	Mayurbhanj	Ineligible Beneficiaries	Person is not traceble	21
141	Mayurbhanj	Ineligible Beneficiaries	Ineligible family but getting ration	5
142	Mayurbhanj	Corruption	Less quantity distributed	11
143	Mayurbhanj	Grievance	The eligible household is deprived of getting ration card	48
144	Mayurbhanj	Grievance	Door step delivery is not provided to Ill,old,Disable person	5
145	Mayurbhanj	New Application	New Application for PHH	69
146	Mayurbhanj	Others		2
147	Nabarangpur	Ineligible	Person is not alive but getting ration	20

		Beneficiaries		
148	Nabarangpur	Corruption	Less quantity of commodities distributed	117
149	Nabarangpur	Grievance	Egg not provided to beneficiary as per new menu	117
150	Nabarangpur	Grievance	THR Quality and quantity is not as per the menu	5
151	Nabarangpur	Grievance	No fixed time for Opening of AWC centre	10
152	Nabarangpur	Grievance	Not receiving the second installment by the MAMATA beneficiary in due time	2
153	Nabarangpur	others		251
154	Nabarangpur	Corruption	Ration issued in the name of deceased person	20
155	Nabarangpur	Grievance	No action has been taken previously submitted application	54
156	Nabarangpur	New Application	New Application for PHH	54
157	Nayagarh	Ineligible Beneficiaries	Person is not alive but getting ration	747
158	Nayagarh	Grievance	Ration not get	34
159	Nayagarh	Grievance	Delete the names	2
160	Nayagarh	Grievance	Add the names	23
161	Nayagarh	Grievance	Denial of ration by showing different grounds	80
162	Nayagarh	New Application	New Applications for AAY	21
163	Nayagarh	Others		116
164	Nuapada	New Application	New Applications for AAY	71
165	Nuapada	New Application	New Application for PHH	63
166	Nuapada	New Application	New Application for AP	43
167	Nuapada	Others	Expenditure done but no original voucher/ evidence/ pass book copy found against the amount expenditure made. Expenditure made for repairing of Godawn, Amount taken by JS and no voucher found (Financial misappropriation)	4
168	Puri	Ineligible Beneficiaries	Person is not alive but getting ration	204
169	Puri	Grievance	Ration does not distributed in every month	8
170	Puri	Others	Record not produced for SA Verification	39
171	Rayagada	Grievance	No action has been taken previously submitted application	136
172	Rayagada	Grievance	Previously submitted application was inappropriately rejected	286
173	Rayagada	Grievance	Ration does not distributed in every month	23
174	Rayagada	Grievance	No information disclosure in the FPS center	18

175	Rayagada	Grievance	Door step delivery is not provided to Ill,old,Disable person	14
176	Rayagada	New Application	New Applications for AAY	136
177	Rayagada	New Application	New Application for PHH	25
178	Rayagada	Others		8
179	Sambalpur	Ineligible Beneficiaries	Person is not alive but getting ration	309
180	Sambalpur	Ineligible Beneficiaries	Ineligible family but getting ration	6
181	Sambalpur	Corruption	Less quantity distributed	4
182	Sambalpur	Grievance	Door step delivery is not provided to Ill,old,Disable person	2
183	Sambalpur	New Application	New Application for PHH	123
184	Sambalpur	Others	Sales register not produced Person is married to another place	5 44

PART-IV

Grievance Redressal

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY (OSSAAT) has implemented Grievance Cell in his own custody by 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 offline availability of the grievance redressal mechanism for public, thereby allowing them to lodge their grievances at any time.

The following are the details of the Grievances and RTI cases received and resolved during the year, 2020-21 & 2021-22:

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	No
2	Shri Raju, (Through PR & DW Dept.)	14.03.2019	14.03.2019	No
3	Bhuban Ch. Hati,(Through PR & DW Dept.)	05.09.2019	05.09.2019	No
4	Abhisek Sharma, (Through PR & DW Dept.)	21.11.2019	21.11.2019	No
5	Sri Sambog padhy, Grievance (Through PR & DW Dept.)	26.11.2019	06.12.2019	No
6	Sri Sankar Sahoo, Grievance (Through PR & DW Dept.)	26.11.2019	06.12.2019	No
7	Sushree Sangita Sahoo	22.01.2020	22.01.2020	No
8	Saraswati Behera	19.05.2020	30.06.2020	No
9	Satya Narayan Judi	28.10.2020	17.12.2020	No
10	Bikram keshari Behera	17.11.2020	18.12.2020	No
11	Block Social Auditors	27.11.2020	27.11.2020	NO
12	Narayan Sethi	07.12.2020	21.01.2021	No
13	All VRP of Ambabhona Block of Baragarh Dist	02.02.2021	12.03.2021	No
14	All DSAs	22.04.2022		
15	Hemanta Kumar Sahoo	07.11.2020	11.12.2020	No
16	Narayan Sethi	13.01.2021	12.02.2021	No
17	Manoj kumar panda	19.02.2021	13.03.2021	No
18	Ashok kumar Pattanaik	26.04.2022	-	-

PART-V

5.1 Social Audit MIS

The Auditing Standard (2016) Says, "The Social Audit is to be seen as the most public of all Audits". Therefore mechanisms should be defined by which proactive disclosure of the information is ensured, nurtured, and sustained in all processes of the SAU and the social audit process rolled out on the ground.

MGNREGA Social Audit
Beta Version

MGNREGA

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Social audit is a process of reviewing official records and determining whether state reported expenditures reflect the actual monies spent on the ground.

The site is designed and developed by National Informatics Center. The contents is provided and maintained by Department of Rural Development under Ministry of Rural Development, GOI.

SAU, Odisha hosted the social audit reports, including action taken reports and decisions taken in the MIS of MGNREGA portal of MoRD. This has enhanced the social awareness among the people and has ensured accountability among the implementing agencies. The availability of entire social audit data in the public domain has helped to ensure transparency and accountability and follow-up process itself.

5.2 Social Audit MIS Progress

The details of progress are placed below:

- The Social Audit calendar of FY 2021-22 has been uploaded of 6,798 GPs i.e. 100% and the CSA Calendar also uploaded as per approved calendar.

PART-VI

6.1 SAU Achievement So far

- Odisha is the first State, to select and engage all the VRPs from women SHGs as per the mandate of MoRD.
- 100 % trained Resource Persons (RPs) at State, District, and Block and GP level have been completed .
- SAU, Odisha has been fulfilling all the requisite statutory mandate of MoRD for functioning of SAU.
- SAU has been emphasizing to conduct 100% Social Audit in each GPs in a financial year as per the Audit of scheme Rules, 2011.
- State secured 3rd prize at National level in the FY 2019-20 under Transparency and Accountability wherein performance & role of Social Audit unit was the decisive factor.
- SAU started social audit with one scheme in 2017 and expanded its work with social audit of NSAP, NFSA and ICDS & MAMATA during the year 2020-21.
-

6.2 INNOVATIVE STEPS TAKEN BY OSSAAT

The Resource Persons are helping the implementing agency in the following way

- Identifying unemployed youth in the village who may be given training under DDU-GKY.
- Act as catalysts for Social Change on the different programmes of Govt. of odisha.
- Linking of ADHAAR with job card in selected Panchayats.
- Establishment of open desks by VRPs in Social Audit Gramsabha for demand generation & recording the grievance of other Rural Development Schemes.
-

6.3 CHALLENGES FACED

- Non-submission of complete documents/records to Social Audit team by line departments.
- Frequent turnover of Block resource persons.
- Threats and intimidation during conduct of Social audit.

6.4 PLAN FOR FUTURE

- Social Audit of XV FC Grants Scheme, Rural Housing, Mid-day meal scheme will be carried out during the year 2022-23.
- Test Audits will be conducted during the FY 2022-23.
-

6.5 CONCLUSIONS

It has been 12 years since the foundation of Social Audits was laid in Odisha. During these years OSSAAT has committed to work for ensuring the transparency and accountability measures in programme implementations. It has come a long way in adhering to its vision and mission but still faces many challenges. These issues cannot be resolved by OSSAAT and it needs the take the support from other stakeholders and civil society organizations to overcome these challenges and also the cordial cooperation and input from the esteemed Board members is highly required for OSSAAT towards achievement of perfection in every field. Social Audits have proven invaluable in ring-fencing the scheme, but the real challenge ahead is to keep the social audit process ring-fenced. Attempts are

continuously being made to undermine the operation of the schemes; a collective strategy and synergy will have to be worked out to ensure that both are protected in the coming years.

PART- VII

Financial Status of OSSAAT

Financial Status of OSSAAT Accounts for 2020-21 and 2021-22

MGNREGS		
FY Amount (in lakh)	2020-21	2021-22
OB	545.97	334.53
Funds Received from MoRD	663.54	713.02
Bank Interest	18.74	10.76
Total Available Funds	1228.25	1058.31
Expenditure	893.71	631.77
CB	334.53	426.53

NSAP		
FY Amount (in lakh)	2020-21	2021-22
OB	2.26	1.15
Funds Received from SSEPD	173.73	0.00
Bank Interest	0.50	0.07
Total Available Funds	176.50	1.22
Expenditure	175.35	1.01
CB	1.15	0.21

NFSA		
FY Amount (in lakh)	2020-21	2021-22
OB	0.00	291.79
Funds Received from FS & CW Dept.	293.96	0.00
Bank Interest	0.63	7.15
Total Available Funds	294.59	298.94
Expenditure/ Advance	2.80	33.68
CB	291.79	265.27

ICDS-MAMATA		
FY Amount (in lakh)	2020-21	2021-22
OB	0.00	116.50
Funds Received from W & CD Dept.	116.47	0.00
Bank Interest	0.00	3.02
Total Available Funds	116.47	119.52
Expenditure	0.00	7.03
CB	116.50	112.49

PART-VII

Case Studies

Case Study on Financial Misappropriation of the work “ Improvement of Road from Rangamatia Kailashpur to Bijatikra “in Ganthiapali GP under Bijepur Block

State : Odisha
 District : Bargarh
 Block : Bijepur
 Gram Panchayat: Ganthiapali
 Social Audit Gram Sabha Date: 30.07.2021
 Category : Financial Misappropriation
 Sub Category: Fake payment

Summary:

As per Social Audit Calender, the Social Audit Team were engaged for facilitation of Social Audit of MGNREGA of the period 1 st April 2020 to 31 st March 2021 in Ganthiapali Gram Panchayat under Bijepur Block. As per Schedule during village meeting in Rangmatia village of Ganthiapali GP , the Social Audit Unit discussed on different aspects of MGNREGA in general and Improvement of Road from Rangmatia Kailashpur to Bijatikra project in particular. During discussion villagers present in the meeting shared about their involvement in the road project. While reading the names of the workers engaged in the work as per MIS report , villagers present in the meeting asserted that they have worked in the Road project but they raised their concern in the names of few people whose names have been shown in MIS report to be working . The villagers who were working in the road project objected the names of Tapan Sahu, Paradesi Sahu, Bansidhar Sahu, Khiradhar Sahu, Kishore Sahu, Jasoda Sahu, Kollector Sahu, Eka Sahu, Kaikeyee Sahu, Goura Chandra Sahu, Laxmana Sahu and Purnami Sahu saying that they have not worked in the road project but they are showing to have worked on the road project which was given in writing also. Followed by this the issue was raised during Social Audit Gram Sabha held on dt. 30.07.2019. During discussion Gram Sabha felt that as fund belongs to Government it should be recovered. Gram Sabha decided that Rs. 44968.00 to be recovered from the responsible persons i.e. JE/Mate and necessary action may be taken. The matter was further discussed in detail in the Block level Public Hearing held on dt. 03.01.2020 in Bijepur where the Chairman of Public Hearing along with Block Development Officer, Bijepur ordered to recover the amount . Neither action is taken nor the amount has been recovered till now.



Penalty has been imposed in Gram Sabha to Panchayat Executive Officer

District: Nabarangpur
 Block: Tentulikhunti
 Gram Panchayat: Digi GP
 Social Audit Gram Sabha / Gram Panchayat
 Public Hearing Date: 31.07.2019
 Social Audit Block level public hearing date: 17/12/2020
 Type - FM / FD / PV / GR: FM
 Category: Financial Misappropriation
 Sub Category: Payment to ineligible beneficiaries

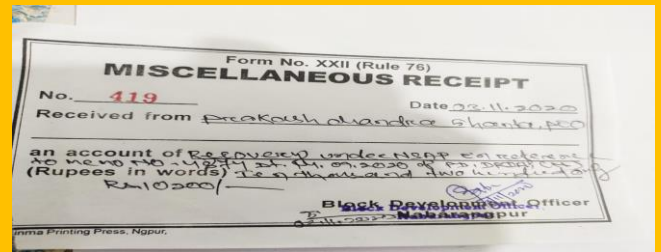
Summary:

Payment made in the name of ineligible beneficiaries under NS of Digi GP of Tentulikhunti block of Nabarangpur District. The details has been given below and the evidence has been collected from the birth registration of the AWW as well as the written and oral testimony from the family members.

- Late Kamal lochan Nayak of Digi GP, of Tentulikhunti block, an amount of Rs.900/- under IGNOAP who was died on April, 2019.
- Late Mangaldani Harijan of Digi GP of Tentulikhunti block,, an amount of Rs.600/- under IGNOAP, who was died on Nov, 2019.
- [Late Ghana Harijan of Digi GP of Tentulikhunti block,, an amount of Rs.1200/- under IGNOAP, who was died on Nov, 2019.
- Late Kalabati Bagh of Digi GP of Tentulikhunti block,, an amount of Rs.600/- under IGNOAP, who was died on Nov, 2019. Late Julma Santa of Digi GP of Tentulikhunti block, an amount of Rs.2100/- under IGNOAP, who was died on 15.06.2019.
- Late Hari Bisoyi of Digi GP of Tentulikhunti block, an amount of Rs.2400/- under IGNOAP, who was died on January, 2019.
- [Late Balaram Bisoyi of Digi GP of Tentulikhunti block,, an amount of Rs.2400/- under IGNOAP, who was died on January, 2019.

All the above case find during the social audit verification process and reported by the VRPs, The findings has been discussed in the GP level gram sabha and responsibility fixed on the disbursing officers of the GP i.e Panchayat Executive officers. Gram sabha instructed to deposit a sum of Rs.10200/- in the IGNOAP account of the Block headed by the Block Development Officer, Nabarangpur as the Panchayat Executive officer has been transferred from the Tentulikhunti block to Nabarangpur Block.

As per the instruction of Gram sabha and Authority the PEO has been deposited the amount in the MGNREGS account of the Block and submitted the money receipt. The photograph of the money receipt has given.



Social audit unearths muster rolls

District – Sambalpur

Block- Dhankaud

GP- Sason

CSA Duration – 21.10.2020 – 24.10.2020

Category – Process Violation

Sub category – Accountability & Transparency

Summary

Labour payment of 98 days as per e-MRs No. 3229, 3230 has not been made on the project Construction of Kadalimunda Cannal (GP- Sason). In e-MRs No 3508, 3509, 3512 & 3513 sum of Rs 21,528/. and in e-MRs No 2889, 2890 & 3107 sum of Rs 36225/ have been given against 104 person days & 175 person days accordingly without measurement by JE. The above payment has not been passed for payment by Sarpancha. The concerned JE has also not been prepared the Bill. The measurement of labour component part should have to record in MB Book by the concerned JE. But it is maintained by the GRS in the MB Book haphazardly (Person days mentioned only). Attendance of labours of above Muster Rolls has not been taken by GS. As per e-MRs No. 2637 & 2886 Puspa Kisan, Gopal Mahankund & Niranjana Marei were working 7 days, 2 days & 7 days accordingly in this project. But their payment have not been given still today. 7 person days in maximum case has been given to each worker in e-MRs which is completely violated the Muster Rolls generated guidelines (Sec-2 Para-15).

In this regard explanation has been issued to BDO-Cum-PO, MGNREGS, Dhankauda whoever is responsible for such negligence works. But except JE, no communication is received yet at his level

CIB on the duplicity, Panchayat GRS & JE faces action

District – Sambalpur

Block- Jujomura

GP- Keshapali

CSA Duration – 27.10.2020 – 30.10.2020

Category – Process Violation

Sub category – Accountability & Transparency

Summary

As per MGNREGS guideline the Citizen Information Board (CIB) must be installed in every work site before the commencement of work. The size of CIB in community project should have to be 4ft width * 5ft height (clear dimensions) after 5ft height 20 degree angle both side and it should meet at a point. The background of CIB will be YELLOW and border of the board and text will be in BLUE color. But it was detected by the SA team that, during Concurrent Social Audit, the Citizen Information Board (photocopy enclosed) of Road Dev. From Elbo to Keshapali has been installed completely in violation of MGNREGS guidelines. Name of two projects, estimated labour day, Project cost and its FY have been written in both sides of the same wall of the Citizen Information Board i.e. Road Dev. From Elbo to Keshapali is written on one side and the CC Road at Elbo under GGY is written on other side of same CIB (Violation of Schedule-1 under sec4 (3), MGNREGS Para 25, a.1).

In this regard a show cause notice has been issued to GRS and JE of concerned GP. Now the CIB of above GP's Work is installed as per discussed above.



Penalty has been imposed in Gram Sabha to Panchayat Executive Officer

A Small Support for a Big Revolution of Kuma Mahakur

District –Sonepur
Block- Tarva
GP- Tarva
CSA Duration – 21.11.2021 – 24.10.2021

A social audit is a participatory process through which community members monitor the implementation of government programme and projects in their community. Social Audit complements financial audit, checking auditing quality, performance and empower the financial process. A social audit helps to narrow gaps between vision or mission and reality, between efficiency and effectiveness social auditing creates an impact upon governance

In this financial year 2019-2020 the social audit programme was conducted at Mallikmunda Gram Panchayat of sonepur block for the Social Audit period 01.04.2019 to 30.09.2019 of Subarnapur district by the Block Social Auditor and Team. In this intervention we are found a widow woman namely Kuma Mahakur aged about 35yrs. Living with her family at Kasurpali. Her husband Ranjit Mahakur passed away due to Heart attack. Her family consist with two sons namely Balmiki Mahakur (15) and Deepak Mahakur (11) and she is a daily wage labourer earning rupees INR.100.00 they do not meet their daily needs. After find out the issues the VRP Sanjukta Kumbhar, Sushama Meher and RajaniMahakur interact with the beneficiary and sharing information about the National Family Death Benefit Schemes (NFDBS) and applying at block office. But due to unavailable of BPL card they left out in these schemes. In this regards the Team of Social Audit interact with the concerned officer and finally they have getting finically support of Rs. 20,000/-(Twenty Thousand). Now a day her family started a vocation and living with dignity and independently.

The above mentioned story is for favour of your information.

Opportunity makes a happy life

Ukia Bagh is an 80 year old belongs to a very poor family of the village Pansiali under the Kalapathar Gram Panchayat of Sonepur block under Subarnapur district. She does not getting any kind of support and belongs to a very critical situation. Before 10 yrs. Her husband passed away due to disease.

In the year 2018-19 the OSSAAT with collaboration with SSEPD Deptt. organised a pilot National Social Assistance Programme (NSAP) of Social Audit at Kalapathar Gram Panchayat for the Period 01.04.2018 to 31.03.2019. After intervention the programme the VRP Sabita Karmee, Jyotshnamayee Meher and Jayanti Bagh identified to Ukia in a poor living condition in her home and identified to she does not getting a rice under the Public Distrubution System in the Annapurna Antaryadoya Yojana last three month. After find out the issues the social audit team presenting above the problem during the Social Adit Gram Sabha the gram sabha direction to the Jagana Sahayoka immiditaley provide the PDS to her. In the same time he provide 30 kg Rice to Ukia.

The above mentioned story is for favour of your information.

PART-VII
SOCIAL AUDIT PICTORIAL DIARY
For the FY 2020-21 & 2021-22











Door to Door Verification and Group Discussion at Bhapur Block under MGNREGS and NFSA



Verification of NFSA and MGNREGA entitlement at Champagarh of Ranpur Block













Latitude: 21.812454
Longitude: 86.61528
Accuracy: 2800.0m
Time: 01-24-2020 11:36
Note: Social Audit Gramsabha LaxnaSahi

Powered by NoteCam



Latitude: 22.22385
Longitude: 86.549934
Elevation: 136.55±23 m
Accuracy: 25.5 m
Time: 06-28-2021 13:41
Note: silphodi
village

Powered by NoteCam



REDMI NOTE 6 PRO
MI DUAL CAMERA



Latitude: 21.89447
Longitude: 86.122418
Elevation: 487.44 m
Accuracy: 3.8 m
Time: 11-11-2020 11:25
Note: leman grass patch 1 at Kumdabadi

Powered by NoteCam

