



ANNUAL REPORT

For the FY

2018-19 & 2019-20

Odisha Society for Social Audit, Accountability & Transparency

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PART-I

EXECUTIVE SUMMARY

OSSAAT's thrust on ensuring the transparency & accountability under the guidance of Panchayati Raj & Drinking Water Department in the implementation of development programme has made a powerful contribution to its agenda and commitment.

In line with OSSAAT's mission the entire team tasked with the fivefold objective especially in promoting transparency & accountability along with empowering the people on their rights & entitlements have used the Social Audit as an ideal tool for appraisal of the welfare and progressive scheme like MGNREGS and NSAP executed for the benefit of the poor.

In doing so, and in close collaboration with the implementing departments and partners, It also include innovative initiatives for institutional sustainability & expanding the horizon. The social audit of the MGNREGA being the base, OSSAAT has expanded its scheme coverage and stepped in to social audit of National Social Assistance programme implemented by the Department of Social Security and Empowerment of Persons with Disabilities and Odisha is the 1st state across the country to roll out the same & completed 97% GPs in three rounds. During the four years' journey OSSAAT has been reckoned as one of the leading state in Social Audit by Ministry of Rural Development, Govt.of India. The Social Audit Unit has also completed all the ground works for Social Audit of NFSA, PMAY(G), ICDS & MAMATA which was about to begin but stopped due to spread of Corona Pandemic. Social Audit has got a momentum in Odisha and promoted the community to spearhead the process in large scale. The community driven initiatives have left with visible footprints across the state.

The development results of OSSAAT's partnership with PR & DW department are significant, not only in terms of outcomes in shape of social audit findings but also for the direct impact on the community in generating broader socio-economic benefits for their regions. Social Audit of MGNREGS was being done twice in a year. As of now OSSAAT conducted 6 round of social Audit under MGNREGS Scheme. In both the years 99% of GPs were covered under social audit.

In addition, OSSAAT supported the government in strengthening the good governance initiatives in MGNREGA across the state. Under this initiative the team has oriented the field functionaries of MGNREGA for maintenance of records & proactive disclosure of information. During the financial year 2018-19 the state Government bagged the National Award on Transparency & Accountability in the implementation of MGNREGA form MoRD, GoI.

To assist OSSAAT in wide spread of social audit, OSSAAT has created institutional mechanisms and modalities to provide end-to-end support with its expanded MIS. This includes rigorous use of audit findings and recommendations to provide guidance and tools for more effective implementation, robust risk management in Annual Social Audit Calendar and presenting the status in the public domain.

OVERVIEW

OSSAAT became fully functional in the year 2016-17. During the year it focused on recruitment and training of Social Audit resource persons at state, district, and block levels only. OSSAAT expanded its functioning during the year 2017-18 and took up 13 selected districts for conducting Social Audits where Block Resource Persons and Village Resource Persons have been trained on Social Accountability and Social Audit. In the second phase all the 30 districts were covered under the Social Audit of MGNREGS. OSSAAT is now reckoned as a leading SAU across the country in fulfilling all the mandates of Ministry for functioning of Social Audit Unit. The fund for the purpose of Social Audit is transferring directly to SAU account from Ministry of Rural Development, Govt. of India.

This Annual Report aims to consolidate the progress made by the SAU in administration and in social audits of different Schemes, documentations, challenges faced, innovations made during the financial years of 2018-19 and 2019-20.

This Annual Report provides an overview of the status of the Social Audit in Odisha over a period of two years. It summarizes capacity development, progress, findings reported, inclusion of other schemes for Social Audit and other ongoing initiatives to strengthen the sustainability of the programme along with results and performance of OSSAAT. Lastly, the report describes the work of the OSSAAT and challenges ahead.

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

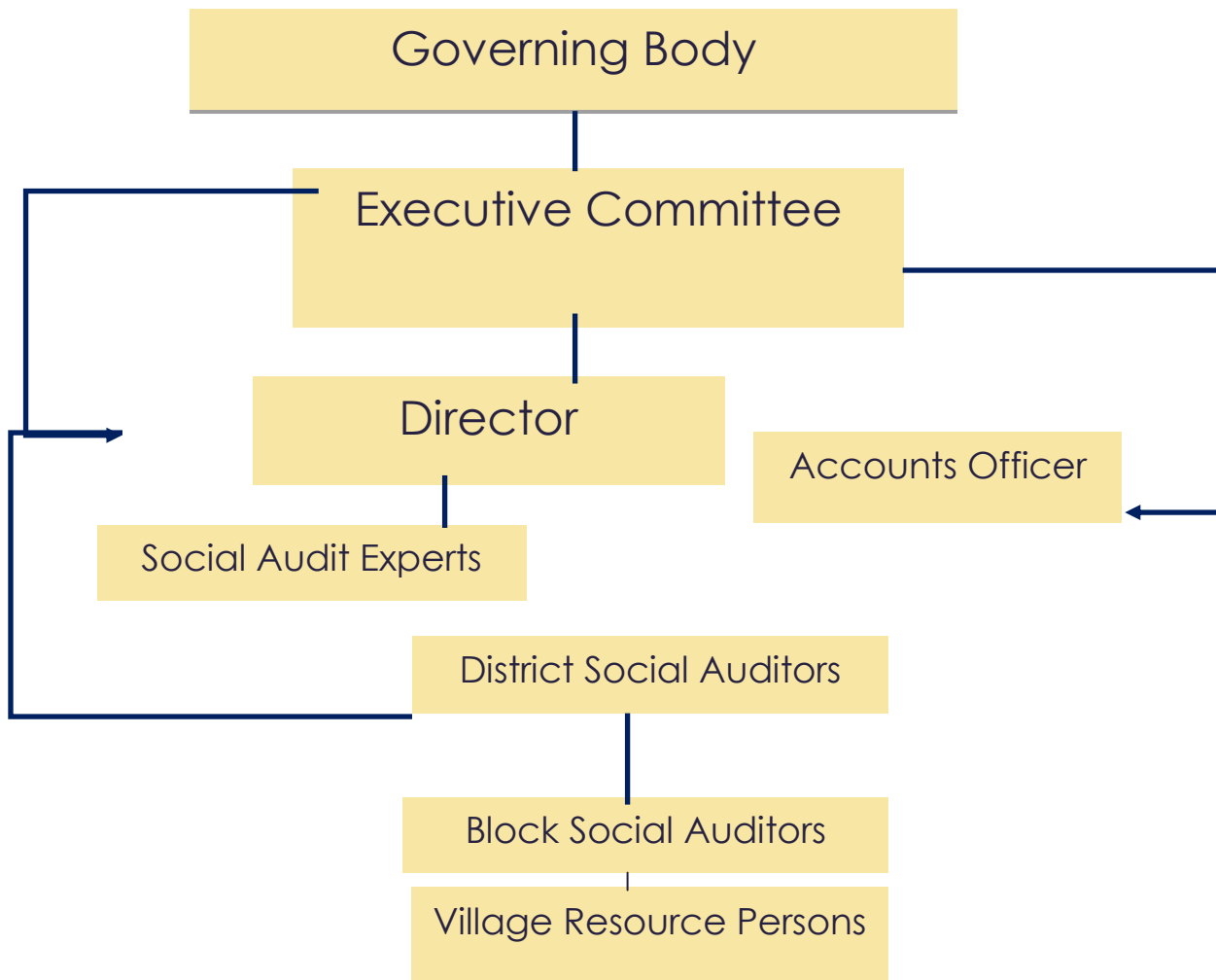
The specific objectives of the Society are:

To create an enabling environment for the Gram Sabha and Palli Sabha 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 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.

Organization Structure



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.

Registered Office of OSSAAT

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

Statutory Institutional Mechanism

As per the MGNREG Act, 2005 under Section 27(1) 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 Social Audit Unit at state level.

The Governing Body has been constituted in vide Govt. of Odisha Notification No. 24335 dt.23.12.2016 under the Chairmanship of the Hon'ble Chief Secretary, Govt. of Odisha along with 17 members from Govt. Officials, Representatives from Civil Society Organizations and Academician.

The Executive Committee has also been constituted vide Govt. of Odisha Notification No. 24488 dt.24.12.2016 consisting of 8 members under the Chairmanship of Principal Secretary, PR & DW Department and the Director, OSSAAT as the Member Convener.

Human Resource Structure

The human resource structure of Independent Social Audit Units for facilitating the conduct of Social Audits of MGNREGS & other Schemes has been done in line with the given norm of MoRD.

State level: One Director and Six Social Audit Experts (SAEs) have been selected and working at State level.

District Level: Apart from Director and Social Audit Experts, 32 District Social Auditors (DSAs) have also been appointed, trained and posted in 30 districts within state.

Block level: There are 314 Block Resource Persons engaged in the State i.e. one Block Resource Persons in each block.

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, Govt. of India. As per state specific VRP Guideline of OSSAAT the numbers of VRPs of a blocks will be the exact number of GPs in a Block following this criteria 6801 no of VRPs selected in each Gram panchayats in the State.

PART-II

TRAINING AND CAPACITY BUILDING

Capacity building (or capacity development) is the process by which individuals and organizations obtain, improve, and retain the skills, knowledge, tools, equipment, and other resources needed to do their jobs competently. It allows individuals and organizations to perform at a greater capacity (larger scale, larger audience, larger impact, etc.). Capacity Building, as a practice, tends to treat the range of skills and competencies needed as linked to the immediate task.

The Auditing Standard of MoRD 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.

Training of Resource Person

The one-month training program has been designed with Joint Collaboration of MoRD, NIRD, Hyderabad and TISS, Mumbai to create trained manpower/resource persons 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. The different Capacity Building Programmes conducted by OSSAAT in these years are as follows:

- 30 days Certificate Course on Social Accountability and Social Audit for State/District Level Resource Persons.
- Capacity Building of Village Resource Persons on Social Accountability and Social Audit under MGNREGS in NRLM intensive areas.
- One Day Capacity Building (TOT) for District/Block Social Audit Resource Persons on Social Audit under National Social Assistance Programme.
- One Day Capacity Building (TOT) for District/Block Social Audit Resource Persons on Social Audit under National Food Security Act.

➤ **Status of the training programme on 30 days Certificate Course on Social accountability and Social audit:**

The Capacity Building of Social Audit Resource Persons at State, District and Block Levels has already been completed in 8 batches during the year 2016-17 and 2017-18 as per the 30 days' certificate courses on Social Accountability and Social Audit designed by TISS and MoRD. The batch wise detail of the above said training is as follows:

Sl.no	Batch Name	Place of training	Nos. of trained RPs
1	BATCH I	SIRD,BBSR	37
2	BATCH II	SIRD,BBSR	47
3	BATCH III	SIRD,BBSR	40
4	BATCH IV	KEONJHAR, ETC	41
5	BATCH V	BHAWANIPATANA, ETC	41
6	BATCH VI	KIIT CAMPUS, BBSR	51
7	BATCH VII	KIIT CAMPUS, BBSR	49
8	BATCH VIII	OPDS,RAYAGADA	44
Total			350

➤ **Status of four days training of Village Resource Persons on Social Accountability and Social Audit:**

Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) has created the community cadre of Village Resource Persons from among the women Self Help Group members as instructed by Ministry of Rural Development, Govt. of India. The Village Resource Persons have been trained in four days capacity building courses designed by Tata institute of Social Sciences and MoRD. The detail of the above training during the year 2017-18, 2018-19 and 2019-20 is as follows:

Sl No	Name of the Training	No. of Batches conducted	No. of VRPs Trained
1	Four Days SHG-VRPs Training on Social Accountability & Social Audit in NRLM intensive areas	104	3821

➤ **Status of Capacity Building of District/Block Social Audit Resource Persons on Social Audit under National Social Assistance Programme.**

In the year 2019-20 Ministry of Rural Development, Govt. of Odisha has been rolling out the Social Audit under National Social Assistance Programme to bring transparency and Accountability in the implementation of the Scheme and to strengthen the public vigilance for monitoring the implementation process. In the above backdrop, Odisha Society for Social Audit, Accountability and Transparency

(OSSAAT) planned to conduct one-day capacity building of District Social Auditors on Social Audit under NSAP to enhance the capacity for conducting the social audit process, to act as master trainer for imparting training to Block and Village resource persons and to finalize the strategy and formats for conducting social audits under NSAP. The details of the training are as follows:

SI No	Name of the training	No of Resource Persons Trained	Duration of the training
1	Capacity Building of Social Audit Resource Persons on Social Audit under NSAP	33 Nos.	1 Day

➤ **Status of Capacity Building of District/Block Social Audit Resource Persons on Social Audit under National Food Security Act.**

One-day capacity building of District Resource Persons on Social Audit under National Food Security Act has been conducted at SIRD & PR conference hall, Bhubaneswar by OSSAAT in collaboration with Department of Consumer Welfare and Food Supplies, Govt. of Odisha. The main objectives of the programme is to upgrade the skill and capability of the District level resource Persons to carry out the Social Audit process at GP level and to build up the capacity of the Block and Village Resource Persons for conducting effective social audit under the scheme. The detail of the above training programme is as follows:

SI No	Name of the training	No of Resource Persons Trained	Duration of the training
1	Capacity Building of Social Audit Resource Persons on Social Audit under NFSA	38 Nos.	1 Day

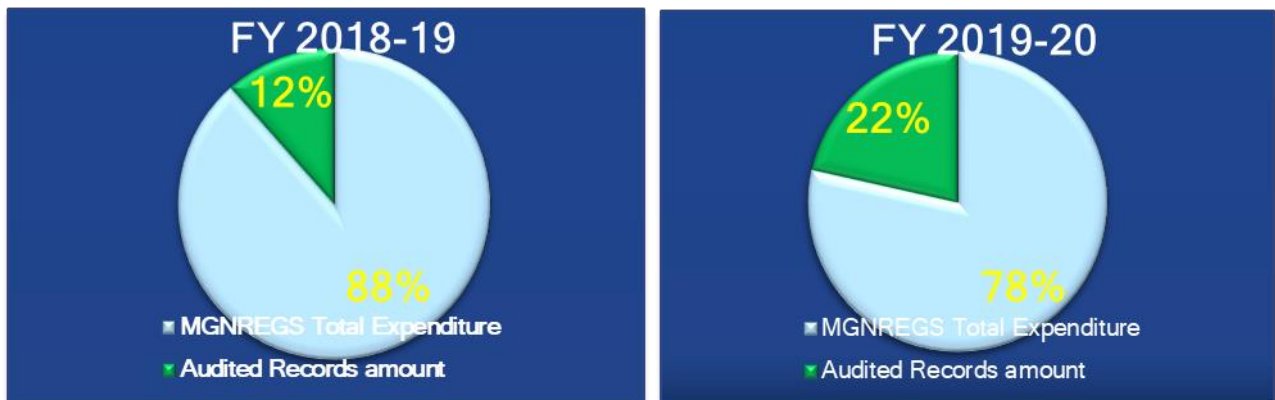
PART-III

SOCIAL AUDIT PROGRESS

MGNREGS

Social Audit of MGNREGS is the real mainstay of OSSAAT from the inception in 2016 as a mandatory component of the scheme implementation. Social audit reports reflect significant changes in the programme and its implementation. Newer works added to the list of permissible works has expanded the scope of the audit under the scheme. OSSAAT has given emphasis on awareness among beneficiaries to make them aware about their rights and entitlements during door to door verification, village entry meeting, Focus Group Discussions, Grievances in Social Audit Gram Sabha.

In the year 2018-19 social audits have been done in 6683 nos. of GPs out of 6790 planned GPs by engaging 7027 resource persons at block level and 6613 nos. of GPs covered by engaging 7040 Nos. of Resource Persons in the year 2019-20.



In regard to receiving of case records from implementing agencies there is a 10% increase in the Year 2019-20 in comparison to 2018-19.

Data Sheet for conduct of Social Audit under MGNREGS during 2018-19 & 2019-20:

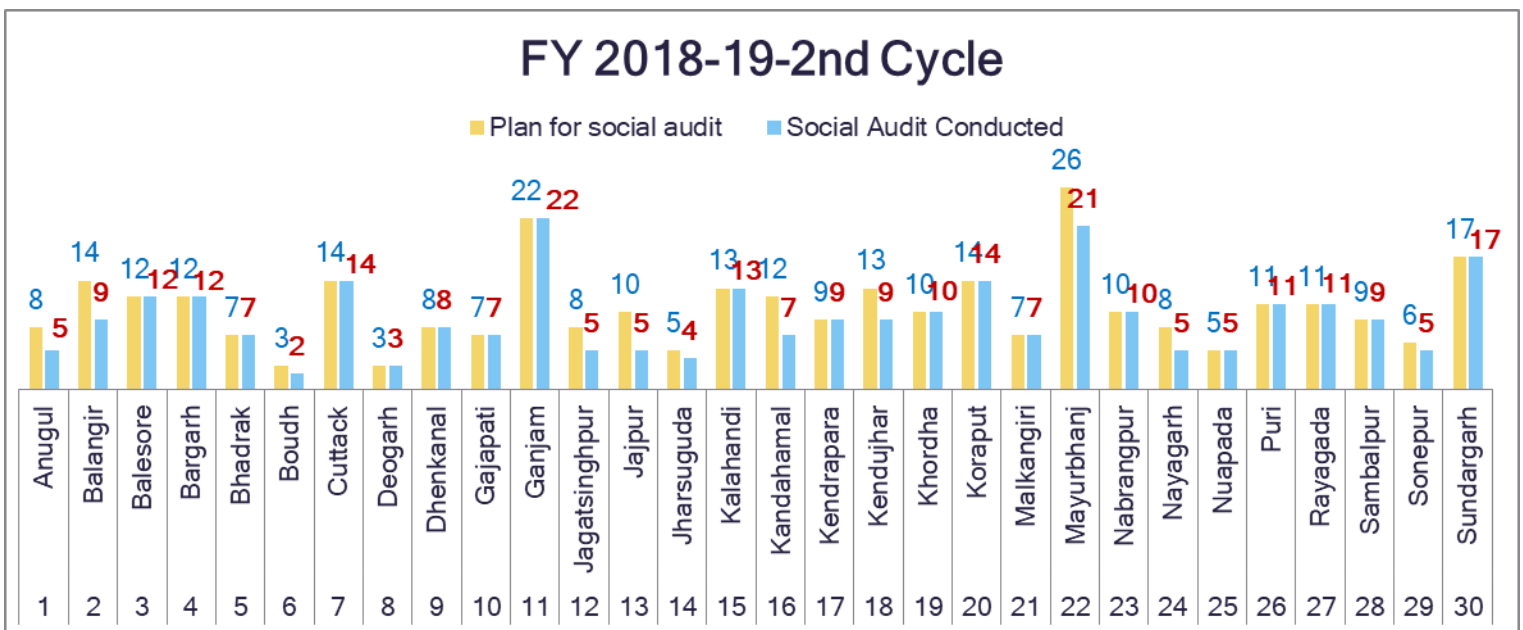
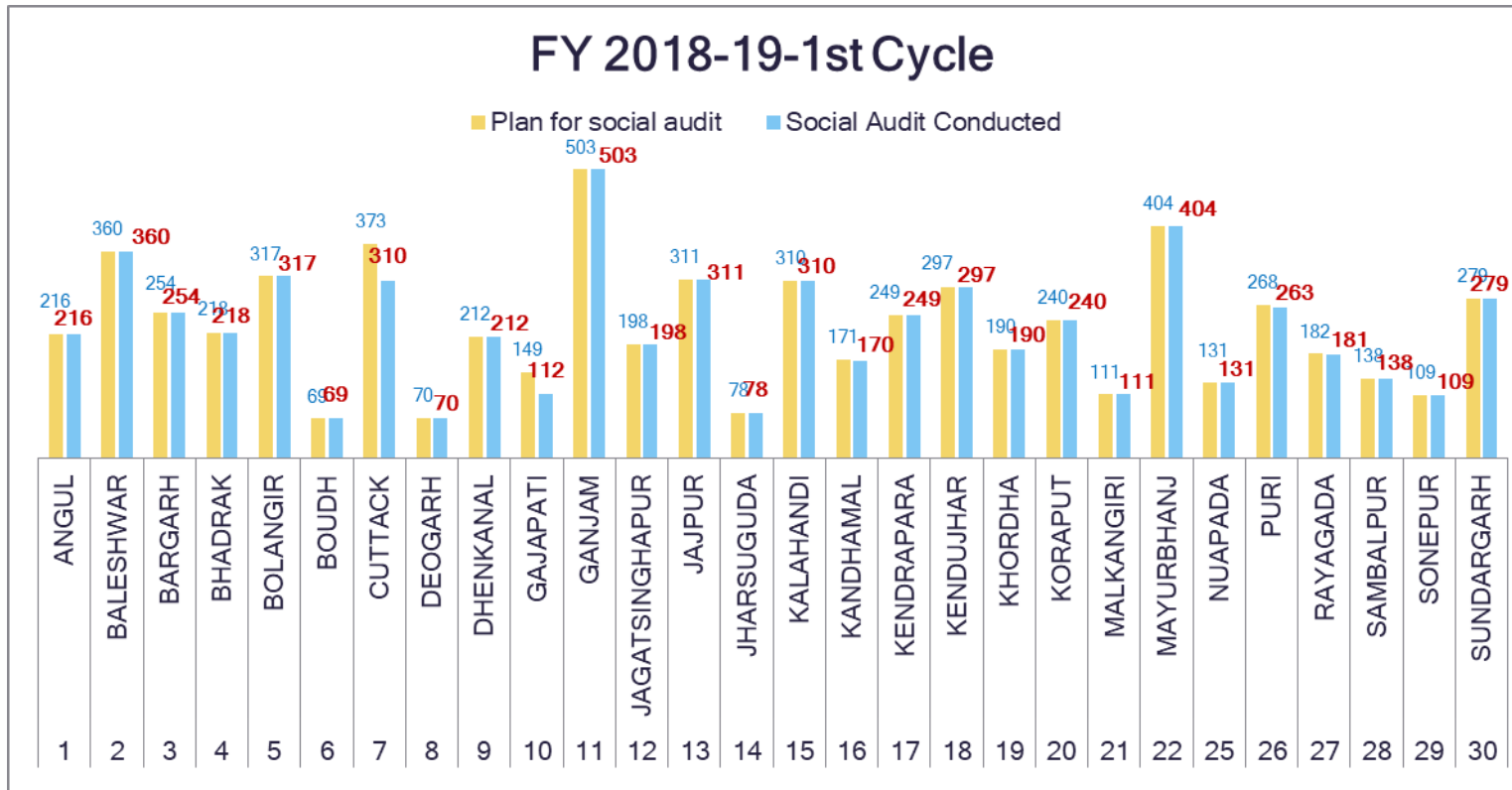
SL.NO	PARAMETRES	2018-19	2019-20
1.Social Audit Conduct Progress			
1.a.	Total nos. of Audits Planned	6790	6799
1.b.	Total of Blocks Covered	310	310
1.c.	Total nos. of social audit conducted	6682	6706
1.d.	Percentage of GP covered Social Audit	98.40%	98.84%
2. MGNREGS work Status as per MIS			
2.a	Total nos. workers work	22,12,041	21,76,532
2.b.	Total nos. workers verified	11,82,073	13,15,446
2.c.	Percentage of workers verified	53.43%	60.43%
2.d.	Total nos. of MGNREGS works	10,53,489	12,49,989
2.e.	Total nos. of works verified	5,13,970	7,02,195
2.f.	Percentage of works verified	48.87%	56.17%
2.g.	No. of People participate in SA Gram Sabha	7,37,681	52,85,595
3.SAU RPs engagement Status			
3.a.	Total nos. of DRP engaged	28	28
3.b.	Total of BRPs engaged	254	248
3.c.	Total nos. of VRP engaged	9768	10012
4.Social Audit Findings Status			
4.a.	Total nos.of MGNREGS Expenditure	23,23,11,73,000	28,41,03,17,000
4.b.	Total Amount audited	3,03,02,34,547	7,79,68,69,776
4.c.	Percentage of amount audited	44.48%	46.69%
4.d.	Percentage of Records not given	56%	53%
4.e.	Percentage of Records given	44%	47%
4.f.	Expenditure incurred for SA	7,02,28,043.50	9,31,67,013.34
4.g.	Total nos. of Issues Registered	15996	17985
4.h.	Total nos. of financial issues identified	2859	4848
4.i.	Total nos. of Non-financial issues identified	13399	13137
4.j.	Percentage of financial issues identified	17.87%	26.95%
4.k.	Amount of Deviation found	209918323	704317876
4.l.	Percentage of Deviation found	3.08%	4.21%
5.Post Social Audit Finding Status			
5.1.	Amount Recovered so far	6%	2%
5.2.	Total nos. of ATR uploaded	7758	6157
5.3.	Percentage of ATR uploaded	50.49%	34.29%
5.4.	Total no. of Issue closed by SAU	6968	4244
5.5.	Percentage of Issue closed by SAU	79%	68.92%

Coverage of Gram Panchayats for Social Audit under MGNREGS in the State

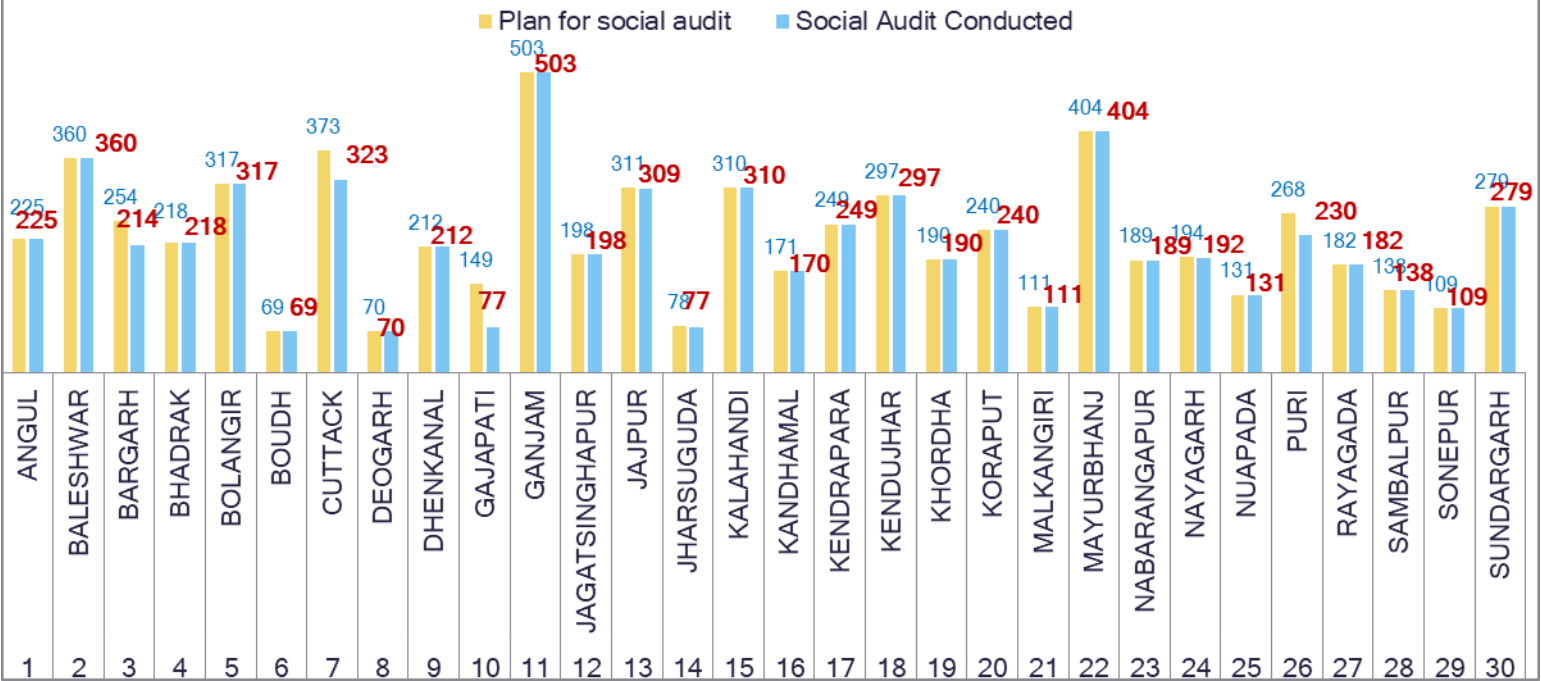
As per the MGNREG Audit of Schemes Rules-2011, OSSAAT is conducting social audit twice in a year i.e. once in every six months. The Social Audit calendar is prepared by OSSAAT in consultation with district administration which is subsequently approved by Principal Secretary, PR & DW Department.

Social Audit is conducted in every GP by the team of certified Village Resource Persons along with Block Resource person of the concerned block. One social audit team is consisting of 2-3 VRPs and one BRP.

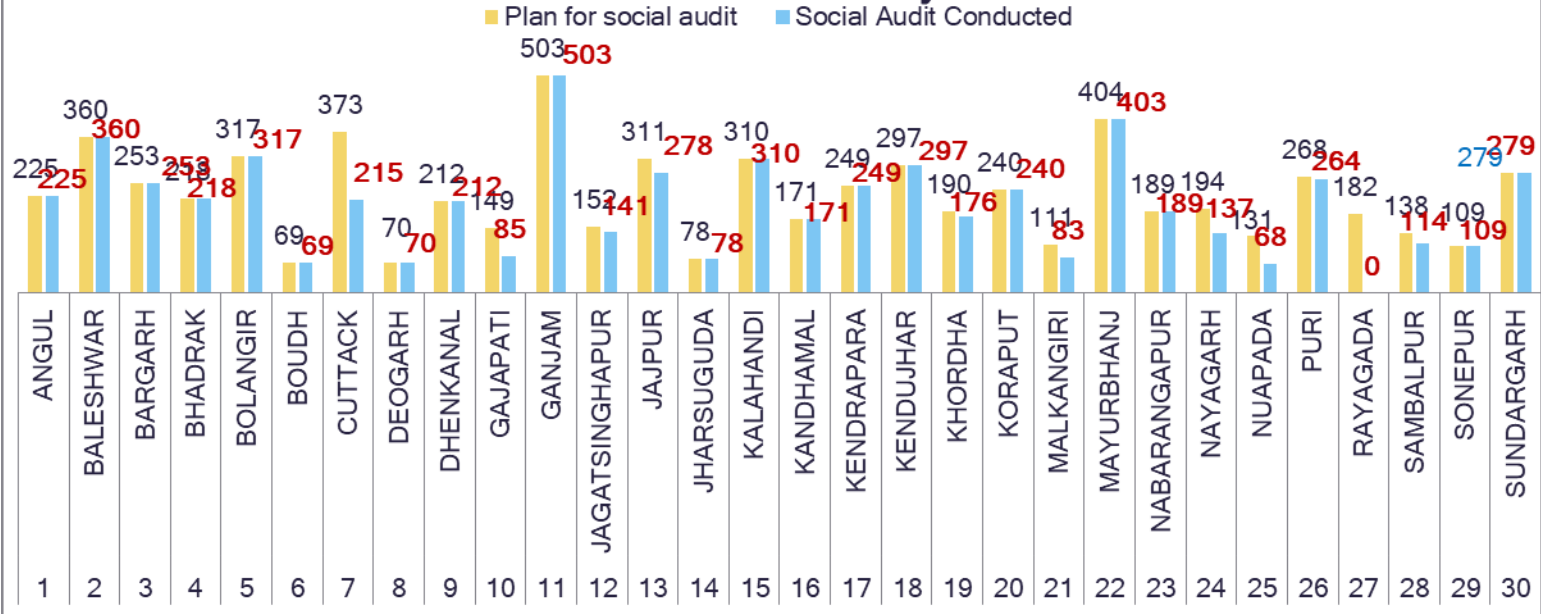
District-wise Social Audit status against the social audit calendar FY 2018-19 & 2019-20



FY 2019-20-1st Cycle



FY2019-20-2nd Cycle

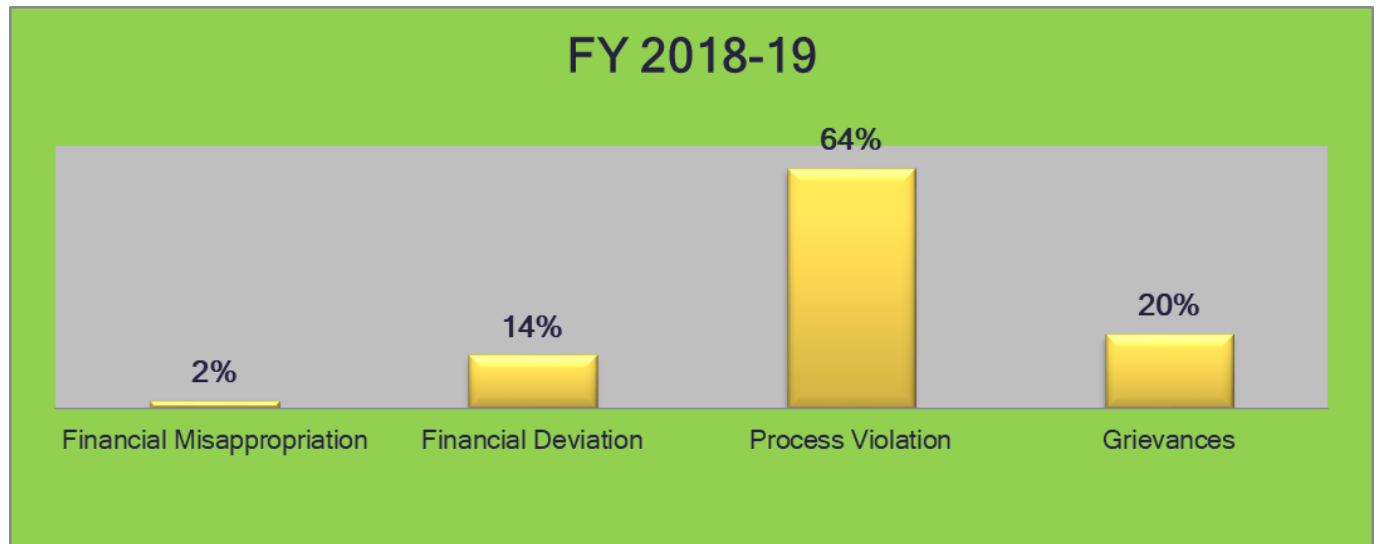


The above graph indicates the district wise coverage of Gram Panchayats for Social Audits under MGNREGS against planned GPs for social audit during each phase of Social Audit in the year 2018-18 & 2019-20.

Social Audit Findings:

First Cycle Social Audit for the FY 2018-19

Types of Issues Identified:



Category wise issues identified for the Year 2018-19:

Sl.no	Issue Type	Issue Category	Issue Subcategory	Numbers of Issue Filled
1	Process Violation	Maintenance of Registers, records	Panchayat registers have been maintained poorly	2,380
2	Process Violation	Transparency & Accountability	Rozgar Diwas is not conducted once in every month	2,351
3	Process Violation	Maintenance of Registers, records	Job cards have been maintained poorly	2,152
4	Financial Deviation	Records not produced	Records not produced for social Audit	1,775
5	Process Violation	Transparency & Accountability	Gram Panchayat office has not displayed shelf of projects; works taken up and amount spent	749
6	Process Violation	Denial of Entitlements	Worksite facilities are not provided	634
7	Process Violation	Transparency & Accountability	Citizen Information boards are not put up	629
8	Grievance	JC Related	Application for new Job Card	556
9	Grievance	Wages related	Complaint - application for payment of delayed wages	454
10	Financial Deviation	Work Records	Expenditure amount is greater than the amount sanctioned	414
11	Grievance	Work site facilities	Complaint – non-provision of worksite facilities	372
12	Grievance	JC Related	Application for renewal of Job Card	327
13	Financial Deviation	Records not produced	Work Records (Completion reports; photos; asset register not produced for Social Audit)	317

14	Process Violation	Financial	Material Expenses Issue	253
15	Process Violation	Transparency & Accountability	NMRs are not maintained in the worksite	233
16	Grievance	Wages related	Complaint-application for payment of non-paid wages	213
17	Process Violation	Transparency & Accountability	Job Cards are not with workers	208
18	Grievance	Work site facilities	Complaint - non-provision of shade at worksite	190
19	Grievance	Wages related	Application for minimum wages to be raised	182
20	Process Violation	Transparency & Accountability	Measurement is not done in the presence of workers	160
21	Grievance	Adhaar / Bank Account related	Unable to link bank account with Adhaar	158
22	Financial Deviation	Records not produced	Work Records (Gram Sabha resolutions; Administrative & Technical Sanction; Technical Estimate not produced for Social Audit)	154
23	Grievance	Work site facilities	Complaint - non-provision of drinking water at worksite	137
24	Process Violation	Denial of Entitlements	No process to collect work applications	136
25	Financial Deviation	Records not produced	MBooks not produced for Social Audit	135
26	Grievance	Gram Sabha related	Gram sabha is not held regularly	131
27	Grievance	Wages related	Complaint - non-payment of minimum wages	130
28	Financial Deviation	Records not produced	FTOs not produced for Social Audit	130
29	Grievance	JC Related	Complaint - unable to get Job Card	128
30	Financial Deviation	Records not produced	Bills and vouchers not produced for Social Audit	105
31	Process Violation	Transparency & Accountability	Block registers not been produced for Social Audit	104
32	Grievance	Gram Sabha related	Adequate information is not given about gram sabha	104
33	Grievance	JC Related	Complaint - unable to renew Job Card	102
34	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	78
35	Financial Misappropriation	Payment to person who did not work	Person has got more wages than what was due to him	64

Category Wise Issues identified during the year 2019-20:

Sl.no	Issue Type	Issue Category	Issue Subcategory	Numbers of Issue Filled
1	Financial Deviation	Records not produced	Records not produced for social Audit	3,164
2	Process Violation	Transparency & Accountability	Rozgar Diwas is not conducted once every month	2,535
3	Process Violation	Maintenance of Registers, records	Panchayat registers have been maintained poorly	2,309
4	Process Violation	Maintenance of Registers, records	Job cards have been maintained poorly	1,757
5	Financial Deviation	Work Records	Expenditure amount is greater than the amount sanctioned	978
6	Process Violation	Transparency & Accountability	Citizen Information boards are not put up	647
7	Process Violation	Transparency & Accountability	Wall writings have not been done	371
8	Grievance	Work site facilities	Complaint – non-provision of worksite facilities	362
9	Grievance	JC Related	Application for new Job Card	352
10	Process Violation	Denial of Entitlements	Worksite facilities are not provided	351
11	Grievance	Wages related	Complaint - application for payment of delayed wages	276
12	Financial Misappropriation	Payment to person who did not work	Payment to person who did not work	239
13	Process Violation	Transparency & Accountability	Job Cards are not with workers	203
14	Financial Misappropriation	Payment to person who did not work	Person has got more wages than what was due to him	198
15	Financial Misappropriation	Work Related	Work was not done	168
16	Process Violation	Work Quality	Missing trees / plantations / farm pond	138
17	Process Violation	Denial of Entitlements	No process to collect work applications	120
18	Financial Misappropriation	Material Procurement	Fake bills	51

Social Audit monitoring and Follow up:

The social audit process is monitored at District and State level by the pool of trained and certified Resource Persons regularly by field visits and during the period. The monitoring formats are also developed by SAU to track the work progress and achievements of the social audit team engaged at field level for verification of works. There are Social Audit Experts to monitor and follow up the progress of social audit in their assigned districts and report to Director, OSSAAT in prescribed formats. Also the District Social Auditors monitor the progress along with field engagements and other mandatory aspects of social audits at district level and report to

Social Audit Experts and Director, OSSAAT regularly. All the State and District Resource Persons are providing hand holding and on spot support to the Field level resource person at the time of social audit process at GP level.

Recovery Status against amount identified under Financial Misappropriation during Social Audit :

SI No	Name of the District	Amount identified during Social Audit in Rs.	No of Cases identified	Amount Recovered in Rs.
1	ANUGUL	175023	36	0
2	BALESWAR	42588	7	0
3	BARAGARH	573220	128	136312
4	BHADRAK	339605	15	0
5	BOLANGIR	4846135	120	80000
6	BOUDH	2758197	46	3000
7	CUTTACK	72688	12	28078
8	DEOGAARH	19994	69	15744
9	DHENKANAL	5200	3	0
10	GAJAPATI	11616	1	0
11	GANJAM	63017	45	500
12	JAGATSINGHPUR	1050949	6	0
13	JAJPUR	743222	73	543457
14	JHARSUGUDA	1302364	15	2626
15	KALAHANDI	71284	2	0
16	KANDHMAL	412782	1	0
17	KENDRAPADA	2474464	50	7040
18	KEONJHAR	64200	13	1056
19	KHORDHA	19684	6	0
20	KORAPUT	12780615	92	91182
21	MALKANGIRI	3830618	45	553297.44
22	MAYURBHANJ	491062	27	35601
23	NABARANGPUR	336478	16	31163
24	NAYAGARH	396004	76	18962
25	NUAPADA	2653724	41	0
26	PURI	2764959	65	0
27	RAYAGADA	22000	7	0
28	SAMBALPUR	260654	185	336030
29	SONEPUR	89258	22	0
30	SUNDARGARH	7867921	76	0
Total		₹ 4,65,39,525.00	1300	₹ 18,84,048.44

As reported by the District Social Auditors only ₹ 18, 84,048.44 (6%) amount has been recovered against the identified misappropriation amount **₹4, 65, 39,525.00** for the FY 2017-18, 2018-19 & 2019-20.

Good Governance Initiatives by OSSAAT

Good Governance initiatives in the administration of MGNREGS are primarily meant for bring transparency and improve quality and ensure accountability in implementation of the programme for attainment of the objectives of the Scheme. Both Ministry of Rural development and Govt. of Odisha give thrust on proper implementation of Good Governance initiatives under MGNREGS. In this backdrop Director, OSSAAT has been assigned by Govt. in PR & DW Department to oversee the process of Good Governance practices in the 21 aspirational and potential districts of the state through the District Social Auditors and MGNREGA Coordinators for proper implementation of the scheme.

The fivefold parameter in Good Governance Practices are as follows:

1. Regular Maintenance of Case Records in GP/Block.
2. Maintenance of Seven Registers under MGNREGA in GP.
3. Citizen Information Board (CIB) as per the template of MoRD, Govt. of India.
4. Regular up-dating the Job cards.
5. Organization of Rozgar Diwas regularly.

NATIONAL SOCIAL ASISTANCE PROGRAMME (NSAP)

OSSAAT in its endeavor to ensure transparency & accountability in the implementation of development & welfare schemes moved one more step in facilitating the Social Audit of NSAP with the expertise & experience gained from conducting Social Audit of MGNREGS. Odisha is the first state in the country to roll out the Social Audit in NSAP across the state. The journey started with the instruction and support of Ministry of Rural development (MoRD), Government of India with the letter 16109/01/2017-NSAP on dt 30/11/2018 and the guidelines for social audit of NSAP. Basing on the MoRD guidelines SAU, Odisha moved forward with the following steps.

- SAU developed a Road map for the Social Audit with the active support of SS & EPD Department in line with the Guidelines on Social Audit of NSAP.
- Capacity Building of the Social Audit Resource Persons has been conducted at state, district and block level for conducting social audit in piloting areas.
- As a part of the Social Audit process, for informing the stakeholders kick off meetings were organized at District level in all the districts.
- Social Audit has been conducted in 314 GPs of the state i.e. one GP in each block of the districts.

Social Audits Progress in Odisha

Social Audit under NSAP FY 2018-19			
Social Audit Period	GPs proposed	GPs Covered	Percentage
1 st April, 218 to 30 th September, 2018 (Pilot phase)	314	284	90%
1 st April, 2018 to 31 st March, 2019	6799	6720	99%
1 st April, 2019 to 30 th September, 2019	6570	6113	93%

Apart from that Social Audit has also been conducted in one selected GP i.e. Rajsunakhala of Ranpur blocks in Nayagarh district by the team of NIRD & PR, Hyderabad and OSSAAT.

Category wise issues identified and amount recovered during pilot phase:

Category wise issues identified during Pilot Social Audit of NSAP								
SL NO	Districts	New Application	Grievance	Corruption		Ineligible beneficiaries		Total Amount Identified
		Number of Cases identified	Number of Cases Grievance registered	Number of Cases identified	Amount Identified	Number of Cases identified	Total Amount Identified	
1	ANGUL	55	55	3	2000	3	4900	6900
2	BALESHWAR	113	21	0	0	0	0	0
3	BARGARH	14	23	0	0	3	2200	2200
4	BHADRAK	0	0	0	0	19	8400	8400
5	BOLANGIR	525	223	0	0	13	15000	15000
6	BOUDH	19	0	0	0	0	0	0
7	CUTTACK	329	4	0	0	0	0	0
8	DEOGARH	46	5	0	0	4	10800	10800
9	DHENKANAL	39	0	0	0	7	6700	6700
10	GAJAPATI	14	0	0	0	0	0	0
11	GANJAM	23	2	0	0	0	0	0
12	JAGATSINGHAPUR	75	15	0	0	3	900	900
13	JAJPUR	0	0	0	0	0	0	0
14	JHARSUGUDA	4	0	0	0	10	64200	64200
15	KALAHANDI	558	79	0	0	9	14700	14700
16	KANDHAMAL	40	2	0	0	0	0	0
17	KENDRAPARA	90	0	0	0	26	17800	17800
18	KENDUJHAR	0	0	15	16800	0	0	16800
19	KHORDHA	0	0	0	0	0	0	0
20	KORAPUT	80	0	0	0	52	42900	42900
21	MALKANGIRI	11	11	0	0	17	51600	51600
22	MAYURBHANJ	115	0	3	800	4	7700	8500
23	NABARANGAPUR	140	70	0	0	10	16900	16900
24	NAYAGARH	0	0	0	0	0	0	0
25	NUAPADA	39	36	1	2200	6	54200	56400
26	PURI	0	0	7	5600	61	101700	107300
27	RAYAGADA	103	59	2	600	0	0	600
28	SAMBALPUR	0	0	0	0	3	2500	2500
29	SONEPUR	0	0	0	0	2	900	900
30	SUNDARGARH	489	418	0	0	13	31800	31800
TOTAL =		2921	1023	31	28000	265	455800	483800

SOCIAL AUDIT ISSUES IDENTIFIED AND AMOUNT RECOVERED DURING 1ST APRIL, 2018-31ST MARCH 2019

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

During the SA process the following irregularities were encounter

Category wise issues identified during One year Social Audit of NSAP (1st April 2018 to 31st March, 2019).								
SL NO	Districts	New Application	Grievance	Corruption		Ineligible beneficiaries		Total Amount Identified
		Number of Cases identified	Number of Cases Grievance registered	Number of Cases identified	Amount Identified	Number of Cases identified	Total Amount Identified	
1	ANGUL	329	393	179	233400	0	0	233400
2	BALESHWAR	27	3	51	89100	98	102498	191598
3	BARGARH	1019	125	0	0	116	142800	142800
4	BHADRAK	0	8	0	0	116	268900	268900
5	BOLANGIR	9826	158	3	18600	110	244900	263500
6	BOUDH	324	165	1	1200	307	392300	393500
7	CUTTACK	687	7	0	0	35	40900	40900
8	DEOGARH	355	29	0	0	287	156400	156400
9	DHENKANAL	351	0	0	0	34	52500	52500
10	GAJAPATI	340	282	0	0	0	0	0
11	GANJAM	294	49	7	15000	7	28000	43000
12	JAGATSINGHAPUR	53	15	0	0	36	0	0
13	JAJPUR	0	103	0	0	131	0	0
14	JHARSUGUDA	37	0	0	0	249	1083000	1083000
15	KALAHANDI	768	386	0	0	17	38300	38300
16	KANDHAMAL	659	20	0	0	21	45400	45400
17	KENDRAPARA	148	13	39	131600	187	85700	217300
18	KENDUJHAR	0	0	97	230600	0	0	230600
19	KHORDHA	85	0	0	0	0	0	0
20	KORAPUT	239	12	0	0	515	1965000	1965000

20	KORAPUT	0	0	42900	0	0	0	0	1965000	9800	9800
21	MALKANGIRI	0	0	51600	0	0	0	0	1205600	0	0
22	MAYURBHANJ	800	0	7700	0	0	1720 0	0	379500	0	0
23	NABARANGAPUR	0	0	16900	0	0	0	0	416500	0	0
24	NAYAGARH	0	0	0	0	0	0	0	32700	3600	3600
25	NUAPADA	2200	0	54200	0	0	2200	0	617800	0	0
26	PURI	5600	0	101700	0	0		0	250500	4500	4500
27	RAYAGADA	600	600	0	0	600	0	0	85500	0	0
28	SAMBALPUR	0	0	2500	2500	2500	0	0	28000	0	0
29	SONEPUR	0	0	900	0	0	0	0	12100	0	0
30	SUNDARGARH	0	0	31800	0	0	0	0	659264	0	0
Total=		28000	600	455800	13000	13600	738 900	89100	8730064	123800	2129 00

Grievance Redressal Mechanism

In order to address the public grievances regarding scheme implementation ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY (OSSAAT) has set up a grievances cell at its office by assigning one Social Audit Expert as SAE, Grievance for handling prompt redressal and resolution of the grievances raised at state level.

The number of grievance filed and disposed of during the year 2018-19 & 2019-20 are given below:

SL No	Name of Petitioner	Date of grievances filed	Date of case disposal
1	Srikanta Kumar Nayak	10.08.2018	14.08.2018
2	Shri Raju	14.03.2019	14.03.2019
3	Bhuban Ch. Hati	05.09.2019	05.09.2019
4	Abhisek Sharma	21.11.2019	21.11.2019
5	Sri Sambogpadhy, Grievance	26.11.2019	06.12.2019
6	Sri SankarSahoo, Grievance	26.11.2019	06.12.2019

PART-IV

INNOVATIVE STEPS TAKEN BY OSSAAT

Village Resource Persons are supporting the implementing agency in the following way:

- Identification of unemployed youth in the village who may be given training under DDU-GKY.
- Act as catalysts of Social Change on the Total Sanitation Campaign. Under Swachha Bharat Mission.
- Linking of ADHAAR with job card in selected Gram Panchayats.
- Setting up open desk by VRPs in Social Audit Gram Sabha for demand generation & recording the grievance of other Rural Development Schemes

CHALLENGES FACED

- Lack of timely submission of case records to Social Audit team by other line departments.
- Frequent turnover of Block Level Social Audit Resource Persons leads to less social audit coverage.
- Inadequate support staffs at State SAU.

PLAN FOR FUTURE

- Conduct of Concurrent Audits under MGNREGS.
- Adopting innovations in the social audit processes to deepen the Social Audit in the field level.
- Wall painting exercise to be undertaken to ensure the information dissemination in the GP/village level.
- Conduct of refresher trainings for village resource persons to further strengthen the team in technical aspects.
- Taking up social audits under Fair Price Shop & TPDS, Rural Housing, FFCG and Drinking Water and other rural development schemes.
- Developing website for strengthen the MIS system of Social Audit of all schemes at State level.

Best Practices

1. Effective Mechanism of Record Keeping:

OSSAAT has created a robust record keeping mechanism. Hard copy of Social Audit findings is submitted to PO, DPC and SAU for further action. One copy is maintained with SAU at Block and District level for future reference. The findings are also recorded in Gram Sabha proceeding register and read out in the next social audit Gram Sabha along with the action taken report. The proceeding of the Social Audit Gram Sabha is written by an

independent writer nominated at each Gram Sabha other than the Panchayat Executive Officer/ GRS/ Sarpanch. The evidences collected by VRPs are kept ready with the issues and findings by the BRP at Block level. The data collection formats and MIS formats are also kept with the BRP. After Completion of all social audit process, the District Social Auditor submits a consolidated report to DPC/ SAU of their assigned district. The SAU also submits a quarterly report to C&AG. All the findings are uploaded in NREGA Soft within 15 days from completion of Social Audit Gram Sabha.

2. Inclusion of People with Disabilities (PWDs) in MGNREGA:

The Social Audit teams, with the involvement of CBOs, worked for inclusion of People with Disabilities (PWDs) in MGNREGA. With active involvement of local CBOs engaged in Social Audit works with OSSAAT & District Social Audit Unit, VRPs identified PWDs during FGD & community meetings, wherein focus was on submitting applications for work demand during Social Audit Gram Sabha & household verification process. Starting with Saintala, Titilagarh, Bongomunda, focus of Social Audit Unit was more on migrant pockets. Special efforts were made to include PWD women in distribution of drinking water supply, plantation works. With a continuous effort of the social audit teams, number of PWDs included in MGNREGA works witnessed a regular increase. 241 in FY 2016-17, 379 in FY 2017-18 & approximately 500 applications were submitted in FY 2018-19 by PWDs in Titilagarh, Bongomunda, Turekela, and Saintala & Muribahal blocks.

CONCLUSIONS

It has been Nine 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 seven 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 organizations 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. Social Audits have proven to be invaluable in ring-fencing the scheme, but the real challenge ahead is to keep the social audit process ring fenced as well. Attempts are continuously being made to undermine the process as well as the Scheme; a collective strategy and synergy will have to be worked out to ensure that in the coming years, both are protected.

PART-V

Case Study

CASE STUDY-1

Reaching the Unreached (A ray of hope for the Differently Aabled)

"We have felt more empowered & feel dignified, after getting to work like all others- Social Audit has really backed us & now we can earn with pride"

Breaking all notions, it was always a talk on inclusion of PWDs in to the fold of Major flagship schemes. "We are not physically challenged – We are differently abled". Breaking all myths, that only the physically fit can work & there is not much scope for Physically challenged, it was seen for a prolonged period that during registration of Job cards, employment allocation, mostly the normal & sound health persons were categorically catered, the inclusion of PWDs overall was low. The Social Audit with the involvement of CBOs working exclusively for PWDs inclusion worked on inclusion of these PWDs in MGNREGA. During Social Audit the focus was given more on inclusion of PWDs into MGNREGs works – starting with Saintala, Titilagarh, Bongomunda, focus of Social audit unit was more on migrant pockets. During Social Audit process, VRPs & BSA stressed on inclusion of PWD women mostly in distribution of drinking water supply, plantation works.

With a continuous effort of the team the inclusion process could figure 241 in FY 2016-17, 379 in FY 2017-18 & in FY 2018-19 around 500 no's of applications were submitted to Titilagarh, Bongomunda, Turekela, Saintala & Muribahal blocks.

With active involvement of local CBOs engaged with Social Audit works with OSSAAT & District Social Audit unit, VRPs were engaged in identifying PWDs during FGD & Community meetings, wherein focus was given on submitting applications for work demand during Social Audit Gram Sabha & HH verification process.

SanatanKumbhar – A PMAY beneficiary (Karamtala GP/ Saintala Block), BinapaniRana, BishnupriyaSahu- Kumbhari GP of Saintala Block, HasmaniGahir – arsatula GP Bongomunda Block, SubhadraChurra – Lebeda GP Muribahal Block all these PWDs have been engaged in various Individual & community works for drinking water supply & in Plantation works in the district. Further unanimously it was seen that during community meeting on discussion on rights & entitlements, a rise in work demand from PWDs in different MGNREGA works & also inclusion in getting sanctioned individual works was also seen. Social Audit as a medium for creating an enabling environment not only for inclusion of PWDs in flagship schemes but also has substantially created a platform for the voiceless.

" We have felt more empowered & feel dignified, after getting to work as like all others- Social Audit has really backed us now we can earn with pride " says with proud – SanatanKumbhar.

Unlike SanatanKumbhar, RameswarSahuAnadiSahu another PWD person who were engaged into Road

CASE STUDY-2

Poor Quality Work ON AWC BUILDING AT KIANTHA SASAN

"Social auditing creates an impact upon governance. It values the voice of stakeholders whose voices are rarely heard".

During a social audit conducted by OSSAAT, it came to the knowledge of the Social Audit team that the villagers of KianthaSasan of Jugal GP were dissatisfied with the construction work of AWC under convergence of MGNREGS (i.e. Bricks are used for the construction was only 5 inches and quality of work is very poor). For that, they wanted the demolition of the building and construction of a new one in the same place. For that reason they were not ready to cooperate in any developmental work in the GP.

However, the Social audit Team requested the villagers for giving them a chance to fight for them. Accordingly the villagers gave a written application to BDO through the Social Audit Team. With this, the Social Audit Team moved to the Block and represented all the issues on behalf of the villagers before Block Development Officer of Betnoti Block in details and also produced the application received from the villagers.

After careful examination of the facts from Social Audit Team, the BDO assured that justice of all kind will be done for the stakeholders within a very short span of time. He instantly ordered the concerned Assistant Executive to look into the matter and act accordingly. The very next day the Social Audit Team found that the demolition of the building has already started.



Asset Before Social Audit



Intervention by SA Team



Impact of Social Audit

CASE STUDY-3

Fraud work under MGNREGS at Tildega

District:

Block:

Panchayat:

Beneficiary Name:

Project Code:

Name of the Implementing Agency:

Identified Mis-Appropriation Amount:

Social Audit Period:



Soil Conservation Department
Rs.113606.00
2017-18 (1st Phase)



Prafulla Bhitirra (Beneficiary) near his Dug well

The Soil conservation department, for digging of Dug well in the name of the beneficiary PrafullaBhitirra, Tildega village of Deobhabanpur GPs booked bills and vouchers amounting Rs 113606. During physical verification process, the Social Audit team came to know the fact that no such work has been taken in the name of PrafullaBhitirra under Individual project of MGNREGS.

This issue was noted under fraud work and raised in Social Audit Gram Sabha of Tildega GP. After the spot inquiry by a team constituted by PD watershed, the irregularities were detected. As per the report of the team the PD,Watershed instructed to the Assistant Soil conservation officers, to dig the Dug well of PrafullaBhitirra (beneficiary) and complete the work within 7 working days and also terminated two associated employee i.e. Sanjeet Prasad & Suman Patel for their irregularity work. With this effort of Social Audit Team of Deobhabanpur GPs, the beneficiary got his sanctioned Dug well and he was very much thankful to the SAU team.

CASE STUDY-4

ROJGAR DIWAS- A Part of Solution

RojgarDiwas – an initiative to strengthen KaamMaangoAbhiyaan& to accelerate true spirit of MGNREGS , in 2017-18 along with District Administration, Social Audit Unit through local CBO ASSA NGO working effectively in Saintala Block initiated a massive camp for 05 GPs Ghunsar, Kansar, Bhadra, Siskela&BelgaonPanchayat at Ghunsar Primary School Premises.



Although h RojgarDiwas was in practice but the much intervention was enforcing demand for work application, issuance of job cards & registration of eligible households who were interested for working under MGNREGS through a joint camp at the door step of community.VRP (Village Resource persons) before conducting RojgarDiwas camp during SocialAuditProcess ensured visit to hamlet with list of job card holders , the inactive workers were then targeted for the camp along with PWDs in the villages who were not included in any works. A list of both active & inactive job seekers were prepared, special drive was made to inform, educate & invite participation of Women & PWDs from each GP. Focus was on providing employment to jobseekers & registration of new HHs. The camp turned a big hit as along with Block Administration, District Social Audit Unit, VRP, BSA, local CBO & GP field functionaries actively engaged in Registration, Job Card issuance, awareness building on community & individual works Around 310 applications for work around 47 were PWDs from 05 GPs of Saintala. Program Officer Saintala, Social Audit Unit, CBO ASSA officials actively discussed at large on Social Audit, Rights & Entitlements, and new applications for work along with simultaneous work allocation was done. Job card holders with SHG groups, villagers from all 05 GPs ensured their presence, later on RojgarDiwas in similar pattern is in continuance in other Blocks. in FY 2017-18 Balangir district joint in support from Social Audit Unit has completed 57 no's of Joint RojgarDiwas Camps & in FY 2018-19 63 no's of Joint RojgarDiwas Camps have been completed with documentation.

First Rojgar Diwas a big hit with villagers in Balangir

Balangir: The Ghunsar gram panchayat in Balangir district witnessed its first ever Rojgar Diwas on Wednesday. The day was initiated and organised by two non-government organisations to provide jobs to seekers under the Mahatma Gandhi National Rural Employment Generation Act (MGNREGS). In spite of a provision to organise Rojgar Diwas twice in a month in every gram panchayat to provide jobs to job card holders under MGNREGS, the district administration has organized few such events since the act was enforced in 2005 in Balangir district. Hundreds of people from 5 gram panchayats attended the Rojgar Diwas. The block development officer of Saintala, Rabindranath Kanhar, members of NGOs along with elected leaders of the panchayat were present during the event. **TNN**

CASE STUDY-5

Non-Payment of wages under MGNREGS

District:	Koraput
Block:	Pottangi
Gram Panchayat:	Gangarajpur
Project Name:	Community Land Development at Gangamunda
Project Code/Work ID:	2411003004/LD/1115251
Estimated Cost:	4 lakhs
SA Period:	01-04-2017 to 30-09-2017
SA Conduct Period:	28-12-2017 to 03-01-2018

During Social Audit conducted by OSSAAT, it came to the surface that as many as eighteen labourers of Gangarajpur Gram Panchayat have not received payments for the work "Community Land Development at Gangamunda" even after completion of the project.

This first surfaced during case record verification, the muster roll, pay order and acquaintance shown that the payments are made to the workers. Then after, the team verified with the updated bank passbook during Door to door verification and found that payment has been made. But the innocent wage seekers give oral/written testimony to the SA Team that they have not received any payment for their work , because the ATM card and Job Card are under the control of the concerned Mate.(which is one of the irregularities in implementation of MGNREGS).The wage seekers requested to the SA team to get ensure their payments for that particular work This confirmed that the payments have not reached the wage seekers and this was recorded as an issue of non-payment by the team which amount Rs.34,000 to 18 beneficiaries.

At the social audit Gram Sabha, this issue was raised in the SAGS and on enquiry by SAGS it has come to notice that, the concerned Mate have withdrawn the amount. Then, the SAGS directed the Mate to refund the amount Rs. 34,000/- to 18 Beneficiaries in presence of Block Development Officer, Pottangi Block. At the end of SAGS the jobseekers were received the money and signed in a money received register.



CASE STUDY-7

Case Study on financial misappropriation case during verification of Good Governance Initiative.

The Human Development Report insists on "Good "Governance is a democratic exigency in order to get rid of corruption ,provide the rights, the means and capacity to participate in the decision that effects their lives and to hold their governments accountable for what they do.

This concept interprets on the decision making power of common people during making power with relation to planning and execution of any projects relating to their day to day lives . This can be achieved with participation of people in the process of Social Audit. Good Governance is a part of Social Audit. In pursuant to Letter No. 5290 dt.12.03.2019 of P.R & D.W. Department followed by Letter no. 132 dt. 16.05.2019 of Director, OSSAAT and 1459 dt. 25.05.2019 of DRDA, Bargarh, and District Social Auditor visited Kalapani Gram Panchayat of Bargarh Block of Bargarh District on 27.05.2019 for verification of implementation of Good Governance Initiative. During physical verification of Citizen Information Board (CIB) of Community and Individual Projects, deviation with regard to execution of a Community Project named DhanuMunda WHS (24114001013/WH/3088933) was seen.

During discussion with Block and GP officials it was revealed that the project was started on dt.17.05.2018 and an expenditure of Rs.50253.00 was incurred in the first phase. In the second phase Rs. 295536.00 was shown as expenditure. This project is a renovated one with an estimated cost of Rs. 5.00 lakh as ascertained from the CIB erected at the work site and the MIS report. During visit to the project site, it was observed that a new CIB is installed on the bank of the DhanuMunda WHS where starting date of work and other details as per the guidelines of CIB was also not written. During visit of Social Audit Team to the same project during Social Audit of February 2019 no CIB was erected which is reflected in the proceedings of Social Audit Gram Sabha held on 26.02.2019. No work was actually undertaken in the project except shrub removal.

Followed by this visit, a detailed MIS report and Social Audit Gram Sabha report was analysed and it was revealed that the second phase of work was shown to have started in different dates where canal water was flowing from Hirakud Dam. Minimum prerequisites like Gram Sabha Resolutions, Estimate, TS/FS, PIM, C-I, C-II Form to initiate one project under MGNREGA was missing during record verification of Social Audit held on 26.02.2019.

Being intimated, Project Director D.R.D.A., Bargarh directed for an enquiry on the matter. A team consisting of Addl. Project Director (Administration), Addl. Project Director (Technical), Asst. Project Director (MIS), Asst. Project Director (RH) and MGNREGA Coordinator verified the worksite and enquired with the Stakeholders. The Committee recommended to recover an amount of Rs.345768.00 from the erring officials. As per the instruction of Collector-cum-DPC, Bargarh, an amount of Rs. 345768.00 was deposited in the MGNREGA DRDA Social Audit Recovery Account of DRDA, Bargarh.



PART-VI
SOCIAL AUDIT PICTORIAL DIARY
For the FY 2018-19

Capacity Building of RPs



Notification of Social Audit



Entry Meeting with District officials GP officials and Villagers





Record verification





Worker Verification





Asset Verification



Conduct Gram Sabha

