



**Social Audit  
The Mirror of Actions**

# NEWSLETTER

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Chairperson of Governing Body  
**MANOJ AHUJA, IAS**  
Chief Secretary  
Govt. of Odisha



Chairperson of Executive Committee  
**GIRISH S.N., IAS**  
Commissioner-Cum-Secretary,  
PR & DW Department, Govt. of Odisha

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ସୁଖରେ ଜୀବନ ଆମେ ଜାଇଁବା”



IEC Activity (Rally) on Social Audit

## About OSSAAT

Odisha Society for Social Audit Accountability and Transparency (OSSAAT) is an autonomous Society of Govt. of Odisha. It is registered under Societies Registration Act, 1860 vide registration No.-23344/64, dated 24.09.2011 as a necessary requirement under Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 of Ministry of Rural Development, Govt. of India to facilitate conduct of Social Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and other Schemes in the state.

OSSAAT is functioning under the aegis of Panchayati Raj and Drinking Water (PR&DW) Department, Govt. of Odisha. The Society came into existence with the vision “to work towards strengthening and deepening the Social Audit processes in Odisha so that Social Audit becomes an integral part of governance in the State

and to ensure that autonomy and purity of Social Audit process is maintained by all stakeholders”. It is working with a 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 benefit of the poor and thereby ensuring accountability in its implementation”.

Initially tasked with conducting Social Audit of MGNREGS only, it has over the years been entrusted with auditing various other government schemes like, National Social Assistance Programme (NSAP), National Food Security Act (NFSA), Prime Minister Awas Yojana – Gramin (PMAY-G), 15th FC Grants, PM Poshan, Integrated Child Development Scheme (ICDS) & MAMATA, etc. Presently a total of ten (10) schemes are being audited and more schemes are expected to be brought under its ambit.



The OSSAAT has a Governing Body and an Executive Committee as under:

#### Governing Body:

The Governing Body of OSSAAT comprises of total seventeen (17) Members. Chief Secretary, Govt. of Odisha is the Chairperson; Development Commissioner-cum-Additional Chief Secretary is the Vice Chairperson; Secretary, Panchayati Raj & Drinking Water Department is the Member Secretary; Director, OSSAAT is the Member Convenor of G.B. There are thirteen (13) other Members, including three (03) Members nominated by the Chairperson, representing Civil Society Organisations, Academic and Training Institutions.

#### Executive Committee:

The Executive Committee consists of eight (08) Members. Principal Secretary, Panchayati Raj & Drinking Water Department is the Chairperson and Director, OSSAAT is the Member Secretary-cum-Convenor of E.C.

#### Structure of OSSAAT:

OSSAAT is headed by a Director and supported by six (06) Social Audit Experts (SAEs), Accounts Officer, Manager (HR), MIS Officer, Documentation Officer and other support staff at the Social Audit Unit, Odisha, Bhubaneswar. It has 32 District Social Auditors (DSAs) functioning at district level, assisted by 314 Block Social Auditors (BSAs) functioning at block level and 12845 Village Resource Persons (VRPs) working at Gram Panchayat level in 6794 GPs. The State Office functions at SIRD&PR Campus in the 3rd Floor of MGNREGS Building, Unit-8, Gopabandhu Nagar, Bhubaneswar, Odisha.



## Message from the Director, OSSAAT



The progress and performance of the Social Audit Unit, Odisha, named Odisha Society for Social Audit, Accountability & Transparency (OSSAAT) have been remarkably steady during its short span of eight years. Starting with the purpose of conducting Social Audits only for MGNREGS, the Society now conduct Social Audit of Ten (10) schemes i.e. both Central and State. OSSAAT conducts MGNREGS audits in two cycles, as per the mandate of the Act, which is a significant achievement in comparison to other States SAU.

The follow-up and action taken on all social audit findings have been quite good. Financial Misappropriation Recovery has reached ₹4.90 crore, and 32,818 disciplinary actions have been taken. Action Taken Report submission is more than 87%. New initiatives undertaken during FY 2024-2025 and 2025-26, such as the Model GP, Special IEC Intervention Plan, State Level workshop and Social Audit training to government officials at various levels have contributed to the quality and rigor of Social audit in the State. I am sure OSSAAT will achieve new heights in the coming years.

# Refresher Training program for Village Resource Persons

One-day refresher training program for all Village Resource Persons (VRPs) involved in Social Audits of MGNREGS and other schemes is being conducted across all 314 blocks of the state from April to July 2025. This initiative aims to enhance VRPs' skills and knowledge in the audit process, scheme guidelines, evidence building, and report writing. It also facilitates experience sharing among VRPs and strengthens their community mobilization efforts, ensuring larger public participation in Social Audit Gram Sabhas. Each training batch is designed for 40 participants. The training calendar is being prepared by the District Social Auditor (DSA) in coordination with the CDO-cum-EO, and sessions are imparted by DSAs, BSAs, BDOs, MCs, APOs, and other empanelled Resource Persons from SIRD & PR.

The training program has commenced in various districts, with 1,650 Village Resource Persons already trained in 13 districts comprising 83 batches. As advised by the Commissioner-cum-Secretary, the monitoring of this training program through the SIRD Training Monitoring Portal has been initiated and is actively being carried out by the district teams.



# Conduct of MBPY Social Audit in Binjharpur block Jajpur

The Social Audit of the Madhu Babu Pension Yojana (MBPY) a State sector Scheme was conducted in Binjharpur Block, of Jajpur district Odisha, as per the directives from the Department of SSEPD (Letter No. 1412, dated 07.02.2025). The audit aimed to assess effective implementation of the scheme, identify discrepancies, and ensure transparency and accountability in the disbursement of pensions. The audit was carried out by trained Village Resource Persons (VRPs) and Block Social Auditors (BSAs) under the supervision of the State Office. There are two social security pension schemes running in the State of Odisha one is National Social Assistance Programme (NSAP) another one is Madhu Babu Pension Yojana (MBPY). OSSAAT has already conducted the Social Audit of NSAP in 8 rounds in the State. Now OSSAAT is conducting audit of the State pension scheme MBPY in selective blocks as decided.

## Training and Preparation:

A one-day training session was organized on 09.04.2025 at Binjharpur Block to equip 26 VRPs from Dasarathpur and Binjharpur Blocks and 06 BSAs from Jaipur, Bhadrak, and Kendrapara districts to bring in experience & expertise. The training focused on the methodologies and processes of conducting the social audit of MBPY Scheme across 29 Gram Panchayats (GPs) of Binjharpur Block.

## Social Audit Process:

The audit, was conducted from 11.04.2025 to 14.05.2025 in five rotations, covering six GPs per rotation. The audit teams worked under the direct supervision of the State Office, with frequent visits and hand-holding support provided by state and district officials. Dr. Srinivas Sajja, Asst. Prof, NIRD & PR, Hyderabad visited and observed one of the Gram Sabha under the MBPY scheme at Jari Panchayat of Binjharpur Block during the process.

The social audit of the scheme revealed significant discrepancies in the implementation of the MBPY programme, including ineligible beneficiaries, un sanctioned disbursements, and exclusion of deserving candidates. The findings underscore the need for stricter monitoring and corrective measures to ensure that the scheme reaches its intended beneficiaries effectively.



# Conduct of IEC activities on Social Audit

## Empowering Communities through Awareness and Participation: IEC Activities

The Information Education Communication (IEC) strategy is cornerstone of the Social Audit process, designed to foster awareness, transparency, and active participation among stakeholders in rural development programs. Targeting individuals, families, groups, and communities, IEC activities ensures that the benefits and processes of schemes like MGNREGS are widely understood, promoting accountability and inclusive growth. OSSAAT planned IEC activities as a special strategy and intervention in the social audit process of FY 2025-26 to enhance awareness and people's participation in development program and its evaluation.

### a) Rally/Padayatra



OSSAAT organized impactful rallies across model Gram Panchayats (GPs) in Dhenkanal, Khurda, Cuttack, Nabarangpur, Sonepur and Sundargarh districts during April, May & June 2025. These rallies, were attended by 50–60 Women Self-Help Group (WSHG) members, PRI representatives, MGNREGA workers & local youth and were flagged off from GP headquarters and covered at least two revenue villages, with a focus on SC/ST and marginalized communities. Key highlights included:

- Awareness Meetings:** Formal discussions on Social Audit objectives.



- Visual Campaigns:** Three flex banners and 30–40 placards displaying MGNREGS entitlements and Social Audit messages.
- Cultural Engagement:** Right-based songs and slogans recited in local languages by Social Audit teams during the Rallies & Padayatra.

### b) Distribution of Leaflets

To ensure grassroots-level public awareness, Village Resource Persons (VRPs) and Block Social Auditors (BSAs) distributed colorful leaflets printed at the district/block level. These leaflets, available in local languages, detailed:

- MGNREGS entitlements.
- Social Audit objectives and processes.
- The role of Gram Sabha in scheme implementation.



### c) Wall Writing/Wall Painting:

In Sundargarh, Sonepur, Cuttack and Nabarangpur, districts wall writing on selected walls at a central place, of the village or GPs offices were done with message of MGNREGS, Social Audit objectives, entitlements, benefits of Schemes called **Swachhata Kantha**. These 10x10 feet spaces featured highlighting, transparency and accountability measures. The messages are written in local language Swachhata Kantha cover Social Audit objectives /process/ role of people in social audit process, scheme implementation & benefit of Social Audit with MGNREGS & OSSAAT logo.



### Progress on IEC activities (from April to June 2025)

- 15 wall paintings (“Swachhata Walls”) on Social Audit were completed.
- 20 Pada Yatras (Rallies) were conducted at the Gram Panchayat (GP) level. Resource Persons used Social Audit placards and recited songs etc.
- Leaflets were distributed in 3,627 out of 6,794 Gram Panchayats (GPs).
- 7,254 numbers of Social Audit awareness meetings were successfully conducted in different revenue villages and hamlets.



## 30 Days Certificate Course on Social Accountability and Social Audit at ROTI, Bhubaneswar



One 30 Days Certificate Course on Social accountability and Social Audit was organized in Revenue Officers Training Institute, Gothapatana, Bhubaneswar from 25.03.2025 to 23.04.2025 in collaboration with NIRD & PR, Hyderabad. Completion of 30 days certificate course for Social Audit Resource Persons is mandatory component in Social Audit as per the norms of Ministry of Rural development, Govt. of India.

A total Nos. of 27 trainees i.e. 15 Block Social Auditors and 12 Social Audit Assistants of different districts of the State participated in the course. The training programme was inaugurated on 25.03.2025 by Shri Jyoti Prakash Das,

IAS, Director, Special Projects, PR & DW Department and Dr. Srinivas Sajja, Associate Professor, Center for Social Audit, NIRD & PR and Shri Nihar Ranjan Swain, Director, OSSAAT.

The training programme contain the class room technical sessions and nine days field practicum. The major themes of the training are: Poverty, Rural Development Programmes, Right Based Approach, MGNREGA Thrusts and Initiatives, Social Accountability and Social Audit-Concept, Principles, Tools and Processes, Community Mobilisation, Leadership Development, Training Facilitation Skills, Gram Sabha, Panchayati Raj and Public Hearings, Guidelines and provisions of

other schemes like NSAP, PMAY-G, NFSA, Samagra Shikshya, Finance Commission Grants, National Health Mission, Swachha Bharat Mission etc.

The nine days Field Practicum organized during the course at Dhenkanal includes rigorous field training and mandatory stay in Gram Panchayats. The trainees are involved in the Social Audit process of MGNREGS and NFSA in one Gram Panchayat during the field practicum. All the trainees have been divided in four (04) Groups and placed in GPs namely, Baliamba, Sankarpur, Saptasajya and Dhirapatna of Dhenkanal Sadar Block of Dhenkanal District and worked there under the supervision of Lead course coordinator. Shri Chandan Amrutayan Aich, District Social Auditor, Keonjhar was the lead course Coordinator of the training programme.

In the 27<sup>th</sup> day there was a written test of the trainees followed by presentations of the field practicum reports. The assessment was done in the presence of Dr. Sajja, Associate Professor, NIRD & PR and LCC.

After successful completion of the course, the trainees were awarded with certificates and grades subject to satisfactory performances in the assessments.

## Integration between NREGASOFT and Panchayat Nirnaya App for implementation of the Real-time, Geo-tagged, and Time-Stamped photos of Social Audit Gram Sabha



Following the successful pilot of geo-tagged and time-stamped photo uploads for Gram Sabhas, the Ministry of Rural Development (MoRD) has issued instructions to scale up this functionality nationwide. This initiative, detailed in Letter No. J-11060/08/2024-RE-III(Part-II) dated April 4, 2025, aims to integrate NREGASoft (Social Audit MIS) with the Panchayat Nirnay App. The objective is to enhance transparency by requiring at least one Gram Panchayat in each block across the country to upload geo-tagged and time-stamped Gram Sabha photos.

This process will be implemented in two phases during FY 2025-26:

- Phase 1- FY 2025-26 (1st cycle): The functionality will be rolled out in at least one Gram Panchayat (GP) of each Rural Block in every State/UT.
- Phase 2 - FY 2025-26 (2nd cycle): The implementation will be extended to cover all Gram Panchayats.

By the end of June 2025, significant progress has been made in preparing for this rollout. The State team has identified, trained, and provided handholding support and created 13 number Master Trainers at the district level. These Master Trainers are now tasked with guiding and assisting with data upload into the Panchayat Nirnay App (PNA). Furthermore, we have completed Four (04) number of virtual training batches, successfully training 137 Resource Persons (DSAs/BSAs).

Our efforts have already led to successful upload of Gram Sabha (SAGS) data in 131 GPs in to PNA, out of planned 137 GPs. This has successfully resulted in a 100% upload rate during the first phase of this transparency initiative. The remaining 10 Gram Panchayats (GPs) were unable to upload data due to the non-conduct of Social Audit Gram Sabhas.



## PR & DW Department Hosts Two-Day Conference for CDO-cum-EOs and BDO

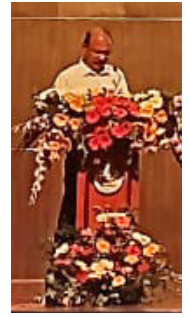


The PR & DW Department organized a two-day conference for CDO-cum-EOs and Block Development Officers on May 15th and 16th, 2025, at the Convention Centre, Lok Seva Bhawan, Bhubaneswar. The event was inaugurated by the Hon'ble Shri Mohan Charan Majhi, Chief Minister of Odisha.

The Hon'ble Minister, PR & DW Department Shri Rabi Narayan Naik and Commissioner-cum-Secretary of PR & DW Department, and other senior officers reviewed different rural development programs, including **MGNREGS, Rural Housing, CFC/SFC, Drinking Water**, implemented at Zilla Parishad and Block

level. CDO-cum-EOs and BDOs from all 30 districts participated in the conference.

During the conference, the Director of OSSAAT presented status and progress of **Social Audit initiatives**. The presentation highlighted the Social Audit conduct status, Action Taken status on Social Audit Findings, Financial Misappropriation Recovery and the roles and responsibilities of CDOs & BDO in Social Audit process and sought cooperation for successfully organizing Social Audit Gram Sabhas and Block Level Public Hearings.



## Director, SAU Andhra Pradesh visited State Office



On 17<sup>th</sup> May, 2025, the Director of Andhra Pradesh Social Audit Unit (SAU) visited the OSSAAT State office. This interaction led to a valuable exchange of best practices in Social

Audit. It was a wonderful experience for both SAU to learn from each other. We had a valuable opportunity to share our specific approaches and experiences in various aspects of social audit, including the Social Audit Process, Staffing, and Fund Management. A key focus of our interaction was the socialization of Social Audit. Both Social Audit Units (SAUs) shared their successful strategies for engaging with the community. These methods included organizing Focus Group Discussions (FGDs) and Rallies, Reciting slogans and social audit songs,



and Creating wall paintings to reach out to the community in a more friendly and accessible manner, ultimately enhancing the greater public understanding and participation in Social Audit. This sharing of knowledge helps to improve our future activities, contribute to strengthening social audit mechanisms across states, and meticulously refine the social audit process. It also ensures better public participation and accountability. We look forward to more such collaborative efforts. This visit promoted a spirit of mutual learning and experience sharings.



## Implementation of Social Audit Model Gram Panchayat

### “Social Audit Model GP” - A new Initiative

The concept of “Social Audit-Model Gram Panchayat” under score principle of Social Auditing are followed in letter & spirit in the Gram Panchayat. The purpose is to establish methods of good governance, community participation in development, checking, verifying program implementation in the Villages. That will ensure transparency and accountability, in project, programme execution. Social Audit Unit (SAU), Odisha has introduced

a “Model GP Intervention Plan” across 30 districts of the State. This initiative aims to strengthen Gram Panchayat Development Plans and better program implementation through social audit monitoring.

### Objectives

- Apply all the principles of Social Accountability and Social Audit to create a model GP in each district.
- Showcase best practices for replication by other GPs.
- Ultimately brining in transparency

and accountability in scheme implementation

- Strengthen community monitoring of MGNREGS and participation in other programs.



## Area of Interventions in Model GP: Institutional Strengthening:

One Community Support Group for Social Audit (CSGSA) an informal group has been created with 10-15 members (50% women from SHGs) to actively participate in Gram Sabhas and assist during audits of assets & beneficiaries.

### CSO & SHG Engagement:

Awareness Campaigns, Mobilization of CSOs and SHGs ( GPLF/CLF) to conduct Rallies (Padayatra) for public awareness, distribution of Leaflets and other IEC activities in the GP are adopted. In this regard cooperation from MBK, CRPs and other OLM community support staff has been taken by the team for mobilization purpose.

### Capacity Building of Different Stakeholders:

Social Audit Facilitators are orienting PRIs, Community Support Groups, and NRLM staff on audit concepts, rights, and roles for enhanced engagement.



### Block Level Kick off Meeting:

Chaired by the Programme Officer/BDO, the meeting finalizes a roadmap for social audits, clarifying stakeholder roles, including officials, elected representatives, and SHGs of the area.

### IEC Activities:

Awareness campaigns like Rallies, Leaflets, Wall Paintings, and Street Plays are conducted in GPs/villages with community involvement.

### Independent Observer:

Government officers, not-involved in scheme implementation, are deputed

compulsorily to observe Gram Sabhas and prepare a report based on own observation and submit the report to DPC.

### Progress so far:

- Model GP interventions” in Odisha began in 5 districts in May, 2025 and expanded to 15 districts in June, 2025.
- State teams successfully piloted adoption of Social Accountability principles in 5 GPs, setting district benchmarks.
- The initiative demonstrates strengthened grassroots accountability and community empowerment. Public participation in Gram Sabha increased, with growing demand for MGNREGS work.



## A progress review meeting by Ms. Kalayani Mishra, Joint Secretary and Area Officer MoRD on different RD schemes, MGNREGS and Social Audit



On May 28, 2025, a review meeting was held at the PR Conference Hall by Area officer of MoRD. The meeting was chaired by Ms. Kalyani Mishra, Joint Secretary and Area Officer for Odisha under the Ministry of Rural Development (MoRD) in Presence of Commissioner-cum-Secretary, Director Special Projects of PR Department and Senior Department Officers,. The primary purpose was to review and

monitor the implementation of various MoRD schemes, including PMAY-G, MGNREGS, DDU-GKY, PMGSY, and NRLM.

Joint Secretary expressed her satisfaction with the implementation of these schemes in the state and provided valuable suggestions to improve grey areas that require more focused attention for better implementation.

During the meeting, Ms. Kalyani Mishra, Joint Secretary, discussed on the **Social Audit activities under MGNREGS**. The discussion was notably positive and highly engaging. Joint Secretary Ma'am conveyed her immense appreciation for the social audit initiatives implemented in our state, specifically commending our diligent efforts in following key areas.

- Recovery of Financial Misappropriation (FM)
- Status of Action Taken Reports (ATR) on FM cases
- Successful completion of 100% Social Audit coverage twice within a financial year

Ms. Mishra noted that such dedicated efforts of SAU, Odisha showcases a strong commitment to transparency and accountability. Her words of appreciation served as a great source of encouragement for our ongoing efforts. She also advised us to upload the pending GP data in the MIS.

This Newsletter is for Internal Circulation only. Suggestions for its improvement is welcome.

Please send your suggestions to e-Mail Id – odisha-sau@gov.in, ossaat.sau@gmail.com or saeossaat.sandhya@gmail.com

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