



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
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Commissioner-Cum-Secretary,
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“ଆମ ଅଧିକାର ଆମେ ପାଇବା
ସୁଖରେ ଜୀବନ ଆମେ ଜାଇଁବା”



Public Awareness Programme 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 the 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, different schemes under Ministry of Social Justice and Samagra Shiksha etc. Presently a total of nine (09) 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 and other support staff at the Social Audit Unit, Odisha, at 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 3rd Floor of MGNREGS Building, Unit-8, Gopabandhu Nagar, Bhubaneswar, Odisha.



Message from the Director, OSSAAT

In our continuous effort to assist field functionaries in better program implementation in the area of rural development, OSSAAT State Office provides ongoing guidance and monitoring feedback to our resource persons at the Gram Panchayat (GP), Block, and District levels. Monthly district-wise reviews, conducted by myself and other officials, are a key component of this process. In this quarter, we also facilitated a two-month internship program for Post Graduate Diploma in

Rural Development students from NIRD & PR, Hyderabad, offering them practical experience at the SAU State Office and in Kandhamal District. Furthermore, SAE and I undertook field visits to various districts to directly supervise Social Audit activities and provide on-site guidance.

The Social Audit organization's innovative approach has significantly enhanced the overall effectiveness of Social Audits and improved cooperation with implementing organizations.



Monitoring and Strengthening the Social Audit: A continuous process undertaken by OSSAAT

The social audit process plays a crucial role in ensuring transparency, accountability, and community participation in the implementation of various schemes at the grassroots level. To strengthen this process, the Director of OSSAAT, along with the Social Audit Experts (SAEs) team, has been closely monitoring the progress in different districts across the state. The team conducted surprise visits to ensure that the audit process was being carried out according to the mandated guidelines, while also offering hand-holding support where needed.



These visits involved direct interaction with social audit teams, including implementing officers such as the CDO-cum-EOs, Block Development Officers (BDOs), and GP officials. Discussions were held on the actions taken on social audit findings and the recovery of embezzled funds for cases identified during the audits.

On 26th July 2024, one Social Audit Expert visited Puri district, where surprise

visits were conducted at Tulasipur and Nuasantha GPs in Nimapada block to monitor the on-going audit process. A meeting was held with all Village Resource Persons (VRPs) in the block. Similarly, on 31st July 2024, One SAE visited Kendrapada district, conducted surprise visits to Akhua Dakin, Badhakata, and Bachheri GPs in the Marsaghai block. In this district, the SAE met CDO-cum-EO Kendrapada and BDOs of Marsaghai and Pattamundai blocks to discuss the progress of finalization social audit findings and recovery of FM cases. The expert suggested that district-level review meetings should be organized with Block-level Social Audit Resource Persons to ensure better coordination and more effective audits. A review meeting with all Block Social Auditors was also held to discuss key social audit parameters and improve the process.

The monitoring continued with visits to other districts in the subsequent months. On 17th August 2024, one SAE visited Angul district, followed by Khordha on 21st August. On 30th August 2024, the team visited Jajpur district, and on 23rd and 24th September, they visited Deogarh district. During these visits, the State Level supervisory team inspected several GPs to monitor the social audit process, attended block-level public hearings, and conducted review meetings with Block Social Auditors (BSAs) and VRPs to discuss different parameters of the social



audit. Additionally, meetings were also held with the CDO-cum-EOs and BDOs of the respective districts / Blocks to discuss the ongoing social audit activities and the follow-up on findings.

These continuous monitoring and follow up efforts emphasize the commitment of OSSAAT to transparency and accountability in the implementation of MGNREGS at the grassroots level. Through regular field visits, meetings, and reviews, the OSSAAT team is working to ensure that the social audit process is carried out efficiently and effectively as per the mandate and that action is taken on audit findings promptly, with the involvement of all relevant stakeholders.

This method ensures that the social audit process remains a tool for empowerment, helping communities to actively participate in the monitoring of public funds and ensuring that the benefits of welfare schemes reach the intended beneficiaries.



Internship program was conducted for NIRD & PR students for 60 days during June & July 2024



Building upon the success of last year's internship with TISS, Mumbai, MSW students, the program was replicated, this time hosting two NIRD students for 60 days exposing them to Social Audit activities of OSSAAT. The program commenced with a one-week orientation at the State office, introducing them to our diverse activities and providing a strong theoretical foundation. To facilitate effective field study, standardized formats and questionnaires were developed. The students then participated in a six-week field practicum in the Kandhamal district, allowing them to gain practical experience and observe on field rural development activities and programs. The study finally culminated in a presentation of their comprehensive internship reports at the State level, showcasing their findings and insights.

The team was tasked with conducting a field study, along with internship program. To support this, SAU developed a set of questionnaires to facilitate the process. For the field study, two blocks in Kandhamal district were selected. The team stayed in the field for the entire duration and successfully completed the study. The whole process was guided by Shri Jyoti Ranjan Satapathy, SAE, OSSAAT under supervision of Director OSSAAT.

After completion of field process the Internship team prepared a report and presented before the Principal

Secretary about grass root implementation experience, with suggestion and recommendation for further improvement.



A team of Senior Officers from MoRD visited to Khariar block of Nuapada district 23rd July 2024

A team led by Dr. Ashis Gupta, Deputy Secretary, visited Nuapada on dated 23.07.2024 to monitor the progress of MGNREGS activities in the field. The team visited various Gram Panchayats (GPs) in the Khariar block of Nuapada district. They reviewed different aspects of the MGNREGS works, focusing on the implementation and functional weakness of the schemes implementation. Additionally, the team also reviewed various activities related to the Social Audit process. They checked the conduct of the Social Audit, the uploading of data in NREGASoft (Social Audit-MIS), and the progress and process of the Action Taken Report (ATR) of Social Audit Findings.



MDP for SRPs of SAU, 29 July to 02 August 2024 at Ranchi by NIRD & PR, Hyderabad

A management Development Program (MDP) in various aspects SAU management for SRPs was conducted at SIRD, Ranchi (Jharkhand) from 29th July 2024 to 02 August 2024 by NIRD, Hyderabad. In this programme, Shri Jyoti Ranjan Satapathy, Social Audit Expert from SAU Odisha participated successfully in the program. The MDP was designed with Lecture Session, Field Practicum, Best Practices sharing by different SAU of the country.



Lecture Session:

The session delved into the governance of societies, covering registration under the Societies Act, bye-laws, governing body composition, and functioning towards transparency and accountability. Office Administration procedures were discussed, including record and file management, approvals, noting, and drafting. Financial management aspects were explained, encompassing GFR, budgets, fund releases, accounts management, payroll administration, purchasing and payments, corpus funds, UC & SoE, audit, and PFMS, along with a discussion on related issues and challenges. The grievance redressal system in SAUs of Jharkhand, including its structure and process, was examined through case study approach. The Jury System in Jharkhand

was similarly explored, including its structure, process, and case discussions. The engagement of CSOs in Social Audit in Jharkhand was analysed. Finally, a lecture session was facilitated by expert resource persons, covering capacity building with a systematic approach to training, gender issues and sensitization, leadership and team building, and effective communication

Field Practicum:

One day Field Visit was organised to attend the District Social Justice Assembly under MoSJE Social Audit Hearing at Ranchi to know the process and protocols followed. Then, visited to SAU and interacted with different officials of SAU and their functions.

Sharing Best practices of different activities of SAU:

The Pre-Social Audit Process, Verification, Validation, Follow Up Action, Quality Monitoring Mechanisms, and the inclusion of best practices from other SAUs:

The Pre-Social Audit Process involved meticulous preparation, including the creation of a detailed calendar, team composition, and the development of standardized formats. Training sessions

were conducted, incorporating the valuable insights and best practices shared by the SAU of Tripura. Verification entailed active community engagement and joint verification exercises, drawing inspiration from the successful approaches implemented by the SAU of Meghalaya. During the Validation phase, mobilization within Gram Sabhas was followed by comprehensive report writing and facilitation, incorporating the experiences and best practices shared by the SAU of Jharkhand. The Action Taken Report (ATR) phase culminated in public hearings, with advisory actions exemplified by the best practices shared by the SAU of Telangana. Robust Quality Monitoring Mechanisms were implemented, including the conduct of test audits and special audits, drawing upon the successful experiences of the SAUs of Tamil Nadu and Manipur. Finally, the Social Audit process was expanded to encompass other schemes such as ICDS, MDM, FFCG, PMAY, NSAP, and PDS, leveraging the valuable experiences and best practices shared by the SAU of Odisha.

The program equipped the SRPs with enhanced knowledge and skills to effectively contribute to the social audit process in their respective states.



Conduct of training program under Samagra Shikhya in different Districts for SAFT and CSA

After completion of two number of Master Trainer Training at State Level, the Cluster Social Auditors (CSA) and Social Audit Facilitator Team (SAFT) training is undertaken by different districts as per the target given to conduct Social Audit under Samagra Shikhya. It is targeted to cover 50000 schools in five years. In this very first year SAU started completing the preparatory work and started the audit process in selected districts.



Successful completion of Social Audits under Social Justice Schemes of MoSJE



The audit process commenced from mid-September 2024 and concluded in the first week of March 2025 in the aforementioned districts, successfully covering all 74 institutions/villages. The audit for one institution, a Residential School under SHRESTA, was not conducted as the institution was not found in the target district of Bhadrak.

During the audit process, an internship program was also conducted in MoSJE schemes audit. Students from TISS, Mumbai were involved in auditing along with our selected SAU RPs of MoSJE audit in Jajpur district. Two PM-AJAY villages Mangalpur and Izapur were selected for audit in the Markandapur GP of Jajpur block and Izapur GP of Dasarathapur



As per the target given by the Ministry of Social Justice, GoI for the conduct of social audits in 75 institutions for FY 2023-24, OSSAAT initiated the audit process in Puri district in two different phases during January and February 2024. The Schemes are Senior Citizen Home, Drug-de-addiction Centre, PM AJAY Model Villages, Residential School under SHRETHA during the period successful completion of audits in 23 institutions/Villages across different schemes (SrCH-12 nos., IRCA-4 nos., PM-AJAY Villages-7 nos.) under MoSJE in Puri district was done.

The Third phase audit was conducted in the remaining 52 institutions/model villages,

i.e., (SrCH, IRCA & PMAJAY Villages), in Balasore (18 nos.), Bhadrak (10 nos.), & Jajpur (24 nos.) during September 2024.

For conduct of the above social audits, audit teams were formed with team lead DSA, Raj Kishore Parida for Jajpur district, DSA, Kalpana Biswal for Bhadrak district, and DSA, Sashanka Sekhar Bhoi for Balesore district. These teams included selected block resource persons (BSA) from different districts such as Balesore, Mayurbhanj, Bhadrak, Keonjhar, Cuttack, Kendrapada, Jajpur, Jagatsinghpur, and Puri. The audit process was planned and guided by Scheme Nodal SAE, Smt. Sandhyarani Das Adhikari under the supervision of Director OSSAAT.

block respectively. Both TISS interns and SAU RPs actively participated in the audit process and exchanged their knowledge in Social Audit for future good. This was a valuable learning experience for both TISS interns and SAU RPs.

OSSAAT introduced a new process in social audit first time, where resource persons engaged in audit stay at the field during the audit in all targeted institutions/villages as per calendar. This enhances the quality of the audit process by allowing RPs to spend more time, gather more information by building rapport among villagers/inmates, collect/submit reports on time, etc. With these activities, Social Audits were conducted successfully under MoSJE schemes at the field level.



Director OSSAAT visit to Deogarh district for attending Public Hearing at Reamal block

Director, OSSAAT, visited Deogarh district on 24.09.2024 with one SAE in charge to attend block level Public hearing in Reamal Block. The Public hearing addressed 116 Social Audit findings, encompassing payment issues, residency verification discrepancies, missing Citizen Information Boards, and inadequate record-keeping by line departments. It was decided to impose penalties, mandating recoveries in cases of misappropriation, and issuing directives for improved practices.

A meeting with the BDO and Chairman of the Block panchayat was held about the successful implementation of other schemes and explained the status of their respective social audits. To address recurrent process violations, a sensitization workshop for project implementing officials was proposed, and Palsama Gram Panchayat was designated as one of model GP of Deogarh district for effective social audit implementation.

A review meeting with BSAs, and selected VRPs was also conducted at the district headquarters under the chairmanship of Director OSSAAT, on 25-09-2024 focused on social audit findings uploading, action taken on reports,



follow-up measures, recovery status, absentee submissions, PMAY-G house verification, and the Action Plan for the upcoming cycle. The review encompassed social audits conducted in 2023-24 (1st and 2nd Cycles) for MGNREGS, 15th FC Grant, Amrit Sarovar, PM Poshan (Schools), ICDS-MAMATA, and TPDS under NFSA, including a review of best practices and case studies. To enhance the efficiency of Block Social Auditors,

the report recommends providing them with desktop computers and printers to manage the increasing workload associated with various schemes. Overall, this field visit provided valuable insights into the MGNREGS Social Audit process in Deogarh district, and the identified issues and recommended actions which will contribute to improved transparency and accountability in social program implementation.

Empowering Communities: A Field Experience of NIRD Students on MGNREGA Social Audits

By Ayush Raj and Mukesh Kumar (NIRD Interns)

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), a cornerstone of rural development in India, aims to provide employment security and enhance livelihoods. Social audits, mandated under the Act, play a crucial role in ensuring transparency, accountability, and community participation in its implementation. This article documents the field experiences of two postgraduate students from the National Institute of Rural Development and Panchayati Raj (NIRD & PR), Hyderabad, during their internship with the Odisha Society for Social Audit, Accountability, and Transparency (OSSAAT). The interns participated in conducting social audits for MGNREGA in Kandhamal District, of Odisha, covering three Gram Panchayats: Jhinjhiriguda, Bamunigaon, and Sankhrakhol of Daringbadi and Chakapada block respectively.

Field Experience of Interns shared

Our internship with OSSAAT provided a unique opportunity to delve into the intricacies of MGNREGA implementation at the grassroots level. We actively participated in all stages of the social audit process, from initial stakeholder meetings with village officials and community members to conducting field visits, verifying records, and participating in Gram Sabhas.



Key Observations:

• Community Engagement:

We witnessed the power of community participation firsthand. Gram Sabhas provided a platform for beneficiaries to directly voice their concerns, including delayed wage payments, poor work quality, and inadequate worksite facilities. This direct feedback is crucial for improving program effectiveness.

• Challenges in Implementation:

We observed several challenges in MGNREGA implementation, including:

○ Record Discrepancies:

Inaccurate record-keeping and discrepancies between official records and ground realities were prevalent in some cases.

○ Wage Payment Delays:

Despite legal provisions, beneficiaries often faced delay in receiving their wages, impacting their livelihoods.

○ Poor Work Quality:

In some instances, the quality of work under MGNREGA was poor, raising concerns about the effective utilization of funds.

Role of OSSAAT:

OSSAAT plays a pivotal role in strengthening the social audit process. Their expertise and guidance were invaluable in navigating the complexities of the audit and ensuring the effective participation of community members.

Impact of the Internship:

The internship of students with OSSAAT Resource Persons provided a profound understanding of the challenges and opportunities in MGNREGA implementation. We gained valuable insights into:

• Community-led Development:

The importance of community participation in all stages of development programs.

• Data Verification and Analysis:

The significance of accurate data collection and analysis in evaluating program performance.

• Stakeholder Coordination:

The need for effective coordination among government officials, community members, and civil society organizations.



The field experience with OSSAAT underscored the critical role of social audits in ensuring effective and equitable implementation of MGNREGA. By empowering communities to actively participate in the monitoring and evaluation process, social audits contribute to improving program outcomes, enhancing the livelihoods of rural communities and prevent the misuse of public funds. This internship has been a transformative experience, deepening our understanding of rural development challenges and reinforcing our commitment to promoting accountable and inclusive governance.

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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