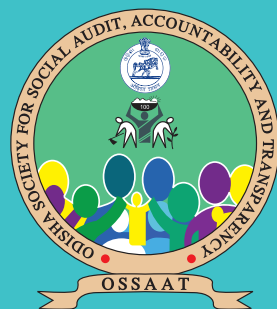


# ANNUAL ACTIVITY REPORT

## 2023-24



### ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY & TRANSPARENCY

PR & DW DEPARTMENT  
SIRD & PR CAMPUS, UNIT-8,  
GOPABANDHU NAGAR, BHUBANESWAR-751012





# Annual Activity Report **2023-24**



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**PR & DW DEPARTMENT**

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## OSSAAT, Social Audit Unit

Odisha, Bhubaneswar



The Annual Activity report for the FY 2023-24 is composed and ready for submission before the Governing Body. The Odisha Social Audit organisation, OSSAAT has completed one more year in its march towards ensuring transparency and accountability in program implementation for rural poor.

Social Audit activities shall bridge the gap between aspiration of the People and Program Implementation Authorities. The trained resource persons for conduct of Social Audit at GP, Block and District level worked sincerely to cover each and every Beneficiary, Stakeholders and Local Community Leaders to make Audit process as effective as possible. The audit Coverage in recent years has expanded to more & more beneficiaries under schemes of Mahatma Gandhi NREGA, NSAP, NFSA, 15thFC grant, ICDS MAMATA, PM-Poshan, MoSJE Schemes with variety of Stakeholders, The grassroot level workers with guidance and supervision of DSAs and SAEs never failed in meeting the field challenges and always try to ensuring the voices of the deprived and vulnerable are heard by scheme Implementing authority.

Resultantly tangible impact has been shown in Awareness Level, People Participation, FM Recovery, Punishment to Defaulting officials and better program implementation ensuring promoting good governance.

In every stage of our activities, we have received unstinted support of our Secretary, P.R. & D.W. Deptt, Director Special Projects and Senior Officials of P.R & DW Deptt. The Chairman of our Governing Body the Chief Secretary, Odisha has always been a constant source of inspiration and guidance to OSSAAT.

I sincerely thank the Chief Secretary, Odisha, Secretary P.R. & D.W. Deptt., Director Special Projects and other Directors of the department for their patronage.

We promise to go further ahead in our efforts and reach greater heights in the years to come.

Thank you all for the continued Support and Trust.

**Nihar Ranjan Swain**

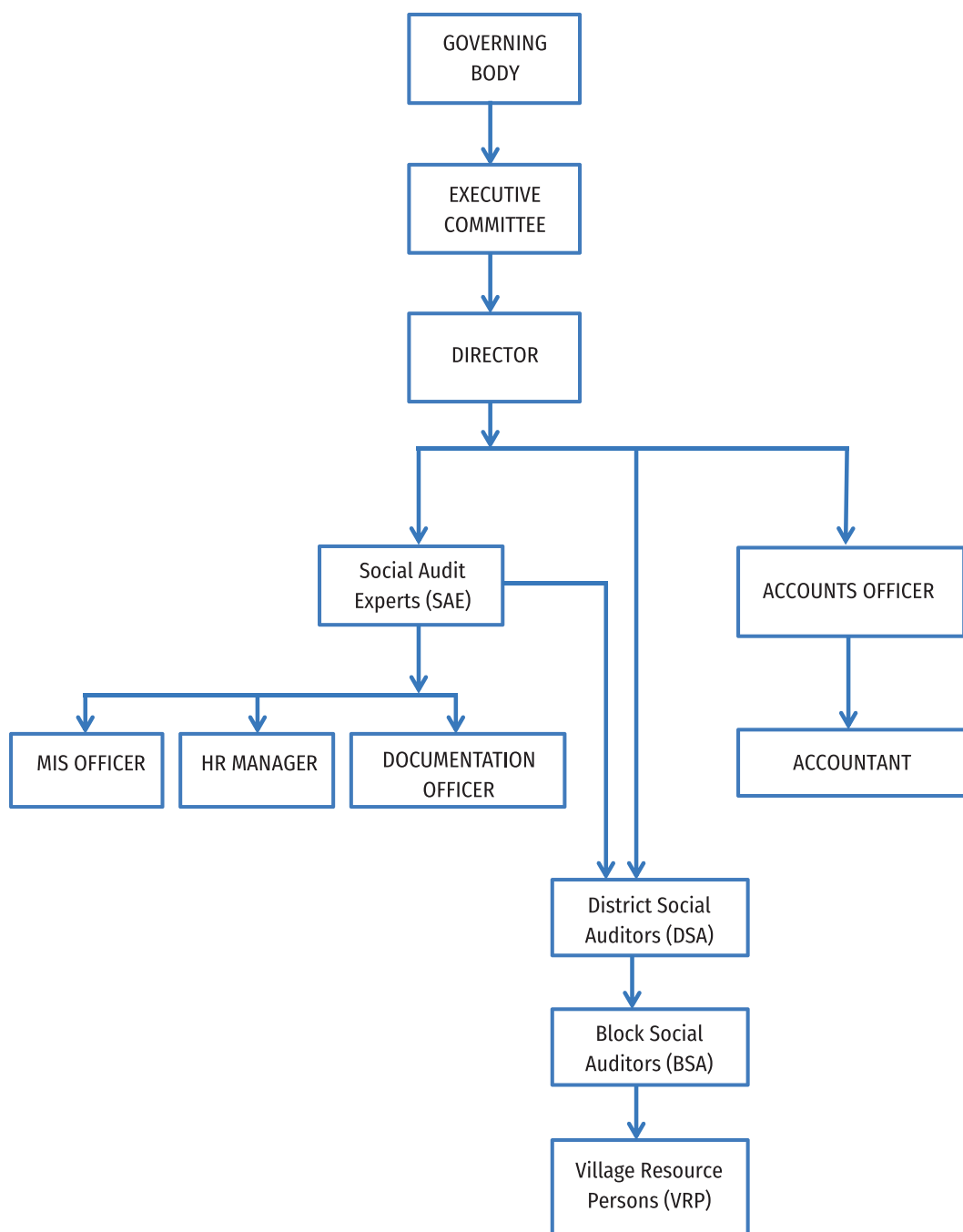
Former Odisha Finance Service  
Director



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





# Executive Summary

Social Audit Unit, Odisha started its journey from the Year 2011 with Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme as an Independent Society of Government of Odisha. The official functioning of the Society is under the aegis PR & DW Department with the aim to establish good governance with transparency and accountability in implementation process of different govt. schemes.

Presently OSSAAT is conducting social audit of 09 different schemes like MGNREGS, NSAP, NFSA, ICDS & MAMATA, 15<sup>th</sup> Finance Commission Grants, PMAY-G, Samagra Shiksha, PM Poshan and MoSJE schemes in different years. State Scheme such as MAMATA under W&CD Deptt. etc are under ambit of Social Audit. The Society always emphasized on creating community cadres for better community mobilisation and participation of the people in different stages of program implementation with around 10000 Resource Persons in different District, Block and Gram Panchayat level. Now Social Audit is not confined to a concept or practice but has become a people's movement in the State and Country as well.

## 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.

## Introduction

This Annual Report presents a comprehensive overview of the status and progress of Social Audit activities in Odisha during the Financial Year 2023–24. It outlines OSSAAT's key achievements, capacity-building efforts, physical and financial progress, audit findings, action taken reports (ATRs), and other strategic initiatives undertaken to strengthen transparency and accountability in public service delivery.

The report also highlights the operational strategies, system improvements, and the challenges encountered during the year in the conduct of Social Audit of various government programmes.

## About OSSAAT

The Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) is a pioneering institution committed to fostering transparency, accountability, and participatory governance at grassroot level in Odisha. Registered under the Societies Registration Act, 1860, OSSAAT was established by the Government of Odisha in September 2011 with a vision to empower communities, improve social welfare, and ensure efficient utilization of public resources.

The Society plays a pivotal role in strengthening democratic processes from the Gram Panchayat level by promoting citizen-centric oversight of welfare programmes. Its primary objective is to create an enabling environment for Gram Sabhas and Palli Sabhas to conduct independent, impartial, and effective social audits of development schemes within the jurisdictions.

## Mandate

- To conduct social audits of welfare and development schemes across Odisha in a structured, participatory, and accountable manner.



## Key Objectives

- Promote grassroot level planning and monitoring in the implementation of government schemes.
- Foster community participation in decision-making and grievance redressal.
- Strengthen local institutions through Focus Group Discussions, training and capacity-building.
- Bridge the gap between policy formulation and grassroots delivery.

OSSAAT functions as an independent and impartial body, upholding the credibility and fairness of the social audit process. It ensures audits are conducted with competence, participatory, and prescribed method. The organization actively collaborates with government departments and civil society organizations to foster a culture of participatory governance, empowering citizens to engage meaningfully in the development process.

At its core, OSSAAT emphasizes the importance of involving **citizens and local stakeholders** in evaluating and shaping policies that affect their lives. By facilitating social audits, OSSAAT helps bridge the gap between policy intent and grassroots implementation, strengthening trust between the State and its citizens.

## Schemes covered under Social Audit during the FY 2023-24

During FY 2023-24, OSSAAT conducted social audits across a range of major welfare schemes, primarily in rural areas including:

- **MGNREGS** (Mahatma Gandhi National Rural Employment Guarantee Scheme)
- **NSAP** (National Social Assistance Programme)
- **NFSA** (National Food Security Act)
- **15th Finance Commission Grants**
- **ICDS & MAMATA**
- **PM POSHAN**
- **Social Justice and Empowerment Schemes**

Through a participatory and inclusive approach, OSSAAT involves beneficiaries, elected representatives, government officials, media, and civil society organizations in every stage of the audit process. It also focuses on capacity building, offering training and support to social audit teams and village resource persons to ensure audits are both credible and impactful.

## Achievements of **OSSAAT**

---

### Activities and Achievements of OSSAAT (2023–24)

- Successfully conducted social audits of Nine (09) government schemes across the State.
- Engaged with over 2.0 million beneficiaries, raising awareness about their rights and entitlements through grassroots-level mobilization.
- Identified and reported a total of 27310 irregularities and 1284 general grievances under the MGNREGS scheme. A total of 10796 Nos. of Issues reported under NFSA Social Audit during the Year. Reported irregularities under the NSAP scheme is 1214 Nos. 7359 Nos of issues found under the 15th Finance Commission Grants.
- A total amount of ₹57,52,741/- was recovered in financial misappropriation cases identified through audit findings under MGNREGS.
- Prompted disciplinary action against 6705 officials involved in irregularities under MGNREGS.
- Developed and launched an official Web Portal to ensure greater transparency, public disclosure, and easy access to information.
- Published a Quarterly Newsletter highlighting: Innovations in social audit practices, Best practices across districts, Key findings and success stories.
- Organized a State-level workshop on “Strategy for Strengthening Social Audit Gram Sabha through Community Mobilization and Inclusive Governance” aimed at strengthening audit processes for smooth implementation.
- Collaboration with the Tata Institute of Social Sciences (TISS), Mumbai through a Student Internship Program to facilitate mutual learning and knowledge and experience sharing.
- Initiated regular coordination meetings with various government departments to streamline social audit processes and ensure timely follow-up on findings.
- Successfully conducted the 9<sup>th</sup> Executive Committee and 3<sup>rd</sup> Governing Body meetings during FY 2023–24 for critical policy decisions and strategic planning.
- Received state and national-level recognition at multiple social audit forums and review meeting for impactful work and contributions to transparency in governance.



## SOCIAL AUDIT OF DIFFERENT SCHEMES

### Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

#### An Overview:

It is the MGNREG Act in Section-17 prescribed for Social Audit all projects for the first time in India. The implementation of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) through social audit for the fiscal year 2023-24 was conducted as per approved Annual Calendar. Social Audit officers an in-depth evaluation of the scheme's execution, particularly focusing on the number of rural households that benefited from employment opportunities provided.

The report also examines the quality and sustainability of assets created under the scheme, providing insights into their long-term benefits for rural communities. Furthermore, it critically assesses the transparency and accountability mechanisms in place, highlighting the role of public participation in decision-making and the effective utilization of funds.

Through beneficiary testimonials and feedback, the audit resource persons capture tangible improvements in livelihoods made and overall well-being brought about by the scheme for the targeted rural population.

#### Process of Social Audit :

In Odisha, the Social Audit is carried out through a structured seven-day process designed to ensure community engagement and accountability.

Meeting with GP functionaries  
Record and Document verification  
Village entry meeting  
Door to Door verification  
Physical asset verification  
Consolidation of records and Report preparation  
Hearing in Social Audit Gram Sabha

#### Social Audit coverage

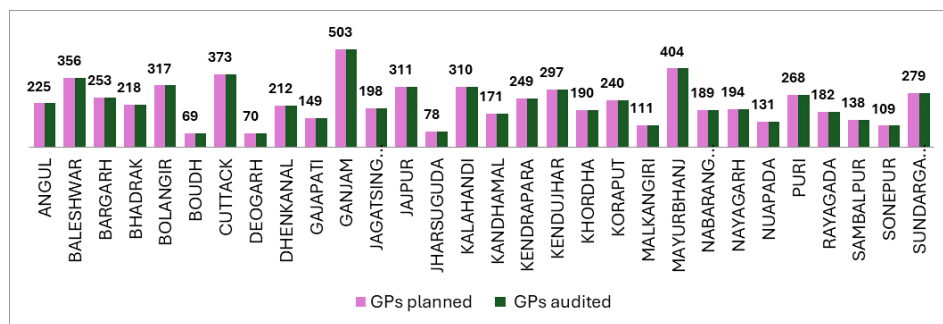
The Social Audit of Mahatma Gandhi NREGA has been conducted in accordance with MGNREG Audit of Scheme Rules, 2011 and Auditing Standards 2016 framed by Ministry of Rural development and C & A. G. In the beginning of the year Annual Social Audit Calendar was framed by the Social Audit Unit keeping in view the mandate that Social Audit in each GP is to be conducted at-least once in every six months.

The Social Audit calendar was subsequently communicated to all districts to ensure wider dissemination and proactive disclosure at the GP level. This was done with the joint approval of the Principal Secretary of the Panchayati Raj & Drinking Water Department (Chairperson of the Executive Committee) and the Director of OSSAAT.

Accordingly, the Social Audit of MGNREGS was conducted twice during the financial year 2023-24, with the following coverage:

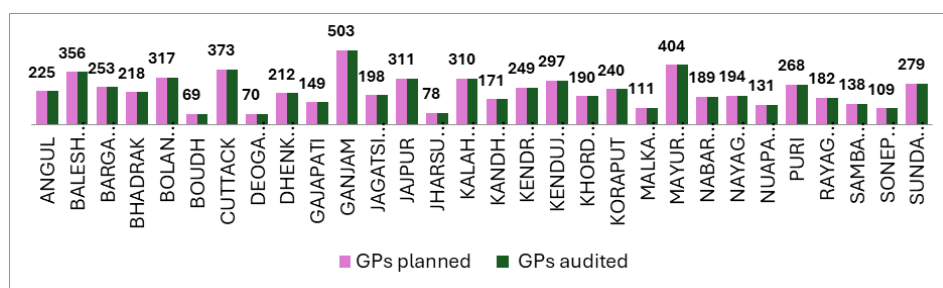
## Annual Activity Report

**Table-1**



*Diagram-1, SA Period-1<sup>st</sup> Oct.2022 to 31<sup>st</sup> Mar. 2023*

**Table-2**



*Diagram-2, SA Period-1<sup>st</sup> April 2023 to 30<sup>th</sup> Sept. 2023*

During the financial year 2023–24, all 6,794 Gram Panchayats (GPs) across the 30 districts of the State audited successfully as per the plan. The audits are carried out in two structured cycles:

Cycle I: 1st Oct.2022 to 31st Mar. 2023

Cycle II: 1st April 2023 to 30th Sept. 2023

The graph above presents the district-wise comparison of Gram Panchayats (GPs) planned vs. audited across both audit cycles. It clearly demonstrates that all 30 districts achieved 100% of their planned targets in both cycles. Ganjam and Mayurbhanj, with the highest number of GPs, led the state in overall audit coverage. At the same time, smaller districts such as Boudh, Deogarh, and Sonapur also achieved complete audit coverage, reflecting the dedicated efforts of OSSAAT's District Resource Person team, the close monitoring by State Resource Persons (SRPs), and strong coordination with local administration.

This consistent and timely completion of audits across both cycles underscore OSSAAT's commitment towards transparency, accountability, and people's participation in implementation of schemes.



### Social Audit findings

The major issues found in Social Audit process of MGNREGS are broadly categorised as Financial Misappropriation, Financial Deviation, Process Violation and Grievances. The issues are analysed by the Social Audit team after completing the verification exercises along with public and local stakeholders and validated in Gram Sabha in the GP level. Based on this comprehensive approach, the audit team identified the following key findings in FY 2023-24 audit report which is as follows:

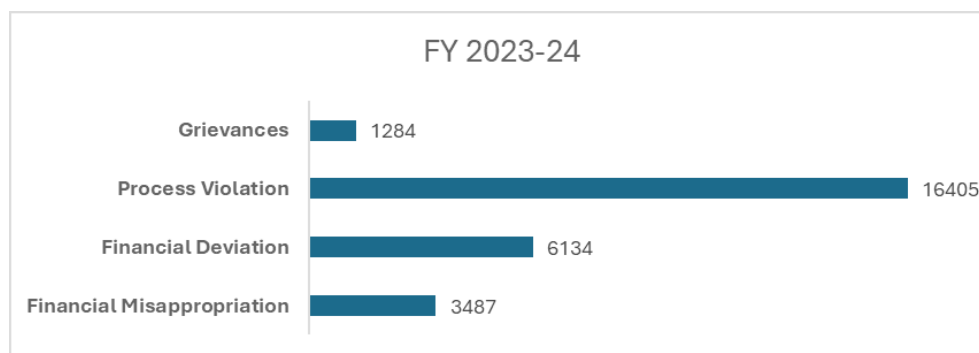


Diagram-3 different type of issue categories detected

Total nos of Issues Reported : 27310

During the Social Audit conducted in 2023–24, significant number of findings were recorded in 4 types of categories of irregularities. A total of **3,487 cases of financial misappropriation** and **6,134 instances of financial deviation** were identified, indicating critical lapses in fund utilization. **16,405 cases of process violations** were reported, reflecting non-compliance with prescribed procedures. The audit also captured **1,284 citizen grievances**, highlighting the need for improved in service delivery and accountability at the grassroots level. These findings underscore the importance of regular social audits in promoting transparency and corrective action within the systems.

### Social Audit Follow-up

Once the Social Audit is successfully conducted and its findings are validated by the Gram Sabha, the next crucial step involves submitting a comprehensive report to the Collector-cum-District Programme Coordinator (DPC). The DPCs & POs of MGNREGS plays a key role in carefully reviewing the report and initiating timely actions to address and rectify the issues identified during the audit.

In the post-audit phase, Social Audit Unit (SAU) resource persons are instrumental in ensuring effective follow-up. They are also continuously engaging with the district and block level officials to ensure that every issue raised is not only acknowledged but also resolved, with clarifications provided to all concerned parties.

This end-to-end process results in good governance commitment to transparency, accountability and participatory administrative in the implementation of MGNREGS, thereby contributing to more effective rural development and growth.

### Action taken Report:

The Action Taken Report (ATR) in response to Social Audit findings uploaded in MIS under MGNREGS is an important element after completing the audit cycle. As per **Rule 7(4) of the Audit of Schemes Rules, 2011**, the **State Government** is responsible for taking follow-up action on the issues identified during the Social Audit. In this context, the **District Programme Coordinator (DPC)** plays an important role in meticulously reviewing the audit report, assessing the findings, prioritizing the issues raised during **Block-level hearings**, and formulating a detailed time-bound action plan for their resolution. This follow-up process not only reinforces accountability and enhances transparency but also leads to tangible improvements in the implementation of MGNREGS at the grassroots level.

**During the reporting period**, Out of total **27310 reported issues**, the implementing agency proactively addressed and submitted ATR on 24568 **cases i.e. 90%**, while 15346 **cases** were closed based on satisfactory remarks provided by the Social Audit Resource Persons. This outcome clearly reflects the effectiveness and responsiveness of the Social Audit process due to monitoring and supervision.

### Disciplinary Action Taken

Based on the Social Audit findings, a total of 6,705 employees faced disciplinary action under MGNREGS, as per MIS Report R.9.3.1 (as of the current date). The nature of actions taken includes:

- 151 employees were fined or penalized for violating scheme provisions.
- 6,544 employees received censure or warnings for lapses or negligence in duty.
- 8 employees were terminated from service due to serious misconduct.
- 2 employees were suspended for further inquiry.

These actions reflect the seriousness with which OSSAAT and the concerned authorities have responded to audit findings, reinforcing a system of accountability and corrective governance at the grassroots level.

### Financial Misappropriation & Recovery Progress

A total of 3,487 financial misappropriation cases involving ₹1.55 crore were detected through Social Audit. Of these, 3,099 cases (₹1.36 crore) have been resolved with uploading of Action Taken Reports (ATRs). Recovery was ordered in 2,431 cases amounting to ₹58.33 lakh, and ₹57.52 lakh has already been recovered in 2,425 cases, reflecting a 98% recovery rate during the FY 2023-24.

**Table- 3**

Financial Misappropriation Status	Nos. of Cases	Amount Rs.
Total number of case detected:	3487	1,55,08,104
Total nos. of decided cases (ATR Uploaded):	3099	1,36,73,694
Total nos. of cases decided for recovery:	2431	58,33,807
Recovery made in number of cases:	2425	57,52,741

❖ Above statement under Financial Misappropriation is progressive figure as on date 22/09/2025

## Social Audit under National Food Security Act (NFSA), 2013

### Overview

The National Food Security Act (NFSA), 2013 seeks to ensure food and nutritional security for citizens, particularly those poor and vulnerable families by providing access to adequate quantities of quality food grains—Rice and Wheat—at affordable prices. The Targeted Public Distribution System (TPDS) serves as the primary delivery mechanism for distributing subsidized food grains to Priority Households (PHH) and Antyodaya Anna Yojana (AAY) families through a wide network of Fair Price Shops (FPS).

Over the years, FPS outlets have been strengthened through digital governance reforms such as the One Nation One Ration Card (ONORC) initiative, which enhances transparency, accountability, and portability of food entitlements nationwide.

Apart from TPDS, other major schemes implemented under the NFSA framework include:

- Integrated Child Development Services (ICDS) and MAMATA under the W & C.D. Department
- PM-Poshan under the S. & M.E. Department

The Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) has been conducting Social Audits of TPDS and FPS since FY 2020–21, as per the request of the Food Supplies & Consumer Welfare (FS & CW) Department, Government of Odisha.





During FY 2023–24, OSSAAT conducted Social Audits across all Gram Panchayats (GPs) of the State to enhance public participation, address grievances, and improve service delivery through community oversight and continuous monitoring.

### Process of Social Audit

The Social Audit process under NFSA was carried out over five days following a standardized methodology designed to ensure transparency, inclusiveness, and participatory validation.

- Meeting with Gram Panchayat officials
- Entry meeting with village stakeholders
- Preliminary record verification
- Door-to-door meeting with beneficiaries
- Inspection of Fair Price Shops (FPS)
- Verification of records and registers
- On-the-spot beneficiary feedback
- Compilation and analysis of audit findings
- Preparation of draft Social Audit report
- Conduct Social Audit Gram Sabha (SAGS)
- Public disclosure of findings
- Validation of issues



- Grievance redressal

The participatory approach ensured involvement of beneficiaries, FPS dealers, PRI representatives, and local officials, strengthening the community's role in monitoring food entitlement delivery.

### Coverage

As per the Annual Social Audit Calendar for FY 2023–24 (2nd Cycle: September 2023 – March 2024), OSSAAT conducted the Social Audit of NFSA schemes across all Gram Panchayats of Odisha, specially TPDS & FPS.

The audit process was undertaken in line with the MGNREGS Audit of Schemes Rules, 2011 and Auditing Standards, 2016, ensuring uniformity and procedural compliance across all districts.

The coverage ensured comprehensive review of Fair Price Shops (FPS) and Targeted

Public Distribution System (TPDS) operations, including:

- Beneficiary identification and verification
- Stock and distribution records
- Supply chain and transaction transparency
- Functioning of grievance redressal mechanisms

## Findings

The Social Audit revealed several operational and administrative gaps affecting the effective implementation of NFSA at the grassroots level.

Summary of Key Findings (FY 2023–24):

**Table- 4**

Sl. No.	Issue Category	No. of Cases Identified
1	Ineligible Beneficiaries	5,300
2	Others	3,686
3	New Applications	1,200
4	Grievances	450
5	Corruption	160
Total Issues Identified		10,796

### Key Observations:

- Very high number of ineligible beneficiaries continued to receive benefits due to outdated verification mechanisms.
- Several eligible families were left out, requiring immediate inclusion.
- Grievance redressal systems were weak or non-functional in some GPs.
- Instances of corruption and malpractice at FPS level were identified.
- Documentation lapses and discrepancies in stock registers and beneficiary lists affected transparency.

## Action Taken Report (ATR)

Following the completion of the Social Audit process, District-level audit reports were compiled and consolidated into a comprehensive State Audit Report, which was submitted to the Department of Food Supplies and Consumer Welfare (FS & CW) for appropriate action.

In response, the department convened review meetings with district officials to address the major issues identified, focusing on the following priority areas:

### Key Follow-up Actions:

- Removal of ineligible beneficiaries from the PDS database.
- Inclusion of newly identified eligible households as recommended through the Social Audit.
- Resolution of pending grievances related to non-distribution or delayed benefits.
- Correction of documentation errors and strengthening of record management at FPS level.
- Investigation of corruption cases and fixing responsibility on erring officials.

## National Social Assistance Programme (NSAP)

### Overview

The National Social Assistance Programme (NSAP) is a Centrally Sponsored Scheme that provides financial assistance to the most vulnerable sections of society, including the elderly, widows, and persons with disabilities belonging to the Below Poverty Line (BPL) category. The programme comprises five major components:

1. Indira Gandhi National Old Age Pension Scheme (IGNOAPS)
2. Indira Gandhi National Widow Pension Scheme (IGNWPS)
3. Indira Gandhi National Disability Pension Scheme (IGNDPS)
4. National Family Benefit Scheme (NFBS)
5. Annapurna Scheme

The objective of NSAP is to ensure a minimum level of social protection and income support to vulnerable individuals and families.

The Social Audit of NSAP is undertaken to promote transparency, accountability, and public participation in the implementation process and to verify the correctness of beneficiary data, fund flow, and service delivery.

### Process of Social Audit

The Odisha Social Audit Unit (OSSAAT) conducted the Social Audit of NSAP in collaboration with the Social Security and Empowerment of Persons with Disabilities (SSEP) Department, Government of Odisha.

The audit process involved the following key steps:

- Orientation and Training: Capacity building of field auditors and community resource persons on NSAP entitlements and audit methodology.
- Verification and Data Collection: Door-to-door verification of beneficiaries to confirm eligibility and identify excluded or ineligible cases.
- Record Scrutiny: Examination of Gram Panchayat and Block-level records related to pension disbursement, death reporting, and beneficiary lists.
- Community Consultation: Conducting village-level meetings and focused group discussions to collect feedback from beneficiaries and stakeholders.
- Gram Sabha Validation: Presentation of findings in open Gram Sabhas for public validation and grievance registration.
- Reporting: Compilation of data and preparation of Social Audit Reports for submission to District Collectors.



## Coverage

During the financial year 2023-24, the Social Audit of NSAP was conducted in:

- 308 Gram Panchayats
- 42 Blocks
- 19 Districts across the State

The coverage included both rural and semi-urban areas to ensure diverse representation of beneficiaries under different NSAP components.

## Findings

The Social Audit revealed several implementation gaps and irregularities. The major findings are summarized below:

**Table- 5**

Sl. No.	Issue Category	Description	No. of Cases Identified
1	Ineligible Beneficiaries	Pension received by underage, deceased, or duplicate beneficiaries	442
2	Corruption & Illegal Gratification	Cases involving irregular collection or misappropriation	4
3	Grievances	Non-receipt or irregular receipt of pension	338
4	New Applications	Eligible beneficiaries not yet covered under NSAP	356
5	Others	Miscellaneous irregularities	74
Total Cases Identified			1,214

### **Other key observations included:**

- Underreporting of death cases leading to delayed deletion of names.
- Inclusion of ineligible beneficiaries in pension lists.
- Eligible persons being left out of the scheme due to documentation issues.
- Large number of grievances regarding delayed or missing pension payments.

## Action Taken Report (ATR)

Following the completion of the Social Audit, The District Social Audit team submitted their findings to the respective Collectors/District Magistrates for necessary corrective actions. To ensure systematic follow-up, a District-Level Committee was constituted by government, chaired by the Additional District Magistrate (ADM), to review and act on the audit findings.

- Deletion of ineligible beneficiaries (deceased or duplicate cases) from the NSAP rolls.
- Review for inclusion of newly eligible applicants as recommended through the Social Audit.
- Redressal of grievances through Gram Sabha validation and district-level review.
- Regular monitoring of pension disbursement by PRI representatives.

The SSEPD Department also issued directives to all districts for necessary follow-up:

- Letter No. 8010 dated 22.09.2023
- Letter No. 1552 dated 29.02.2024

Regular review meetings are being held at the district and state levels to track progress and ensure full compliance with Social Audit recommendations.



## Fifteenth Finance Commission Grants (15th FC Grants)

### Overview

OSSAAT initiated the Social Audit of the 15th Finance Commission (XVFC) Grants for the financial year 2023–24, in accordance with the guidelines prescribed by the Government of India (GoI) under the scheme.

The primary objective of this audit was to strengthen transparency, accountability, and community participation in the utilization of XVFC funds allocated to Panchayati Raj Institutions (PRIs). The audit aimed to provide constructive feedback to PRIs to improve their performance in delivering essential civic services, such as:

- Roads and Street Lighting
- Supply of Safe Drinking Water
- Health and Sanitation Services

By improving service delivery at the grassroots level, the initiative also seeks to promote community ownership and user participation in local development, particularly in the context of new drinking water schemes under the Jal Jeevan Mission (JJM).

### Key Aspects of XVFC Grants

The XVFC Grants are classified into two major categories:

- Basic (Untied) Grants: Providing flexibility to Gram Panchayats for taking up need-based local works where funds from other sources are not available.
- Tied Grants: Earmarked for specific sectors such as health, sanitation, and infrastructure development.



## Process of Social Audit

As per the Ministry of Panchayati Raj (MoPR), Government of India guidelines, all Gram Panchayats (GPs) are to be covered under Social Audit within a three-year cycle.

The Social Audit of XVFC Grants was carried out by OSSAAT in synchronization with MGNREGS, ensuring convergence in planning, data collection, and validation at the grassroots level.

The key steps in the Social Audit process were as follows:

1. Preparation of district- and block-level audit plans and orientation of field teams on XVFC guidelines and objectives.
2. Physical verification of works executed under Basic and Tied Grants, including infrastructure, sanitation, and drinking water projects.
3. Scrutiny of financial records, work registers, and expenditure statements maintained at GP level.
4. Conduct of village meetings and Focused Group Discussions (FGDs) to assess beneficiary satisfaction and service outcomes.
5. Presentation of findings before the Gram Sabha for transparency, public discussion, and validation of issues.
6. Compilation of GP-wise and district-wise reports for submission to the District Collector-cum-District Magistrate.

## Coverage

In alignment with the approved Social Audit Plan, OSSAAT undertook Social Audits in 2,270 Gram Panchayats (approximately two-thirds of the total GPs in Odisha) during the financial 2023-24, as detailed below:

**Table- 6**

Year	Social Audit Period	Planned GPs	Conducted GPs	Achievement (%)
2023-24	01.04.2020 to 31.03.2023	2,270	2,270	100%

The audits were conducted across all 30 districts, covering a representative mix of rural areas and development blocks, ensuring comprehensive evaluation of fund utilization and service outcomes.

## Findings

The Social Audit findings reflect issues related to financial management, procedural compliance, and record maintenance. The summary of issues identified is as follows:

**Table- 7**

Sl. No.	Issue Category	No. of Issues Identified
1	Procedural Violations	1,836
2	Record Violations	485
3	Financial Misappropriation	4,799
4	Others	239
	<b>Total</b>	<b>7,359</b>

### Key Observations:

- Instances of non-compliance with prescribed financial procedures and documentation lapses.
- Irregular utilization of tied grants for non-permissible activities in some GPs.
- Weak record-keeping and asset verification mechanisms.
- Delayed execution or partial completion of works in certain locations.



### Action Taken Report (ATR)

After completion of the Social Audit process, the District Social Audit Teams submitted their reports to the respective Collector-cum-District Magistrates for necessary corrective measures.

At the State level, OSSAAT consolidated all district-wise reports and submitted a comprehensive summary to the Secretary, Panchayati Raj & Drinking Water Department for appropriate action and policy follow-up.

- Rectification of financial and procedural irregularities through directives issued to PRIs.
- Recovery of misappropriated amounts, wherever established, under due administrative process.
- Improvement of record management practices at GP level through training and monitoring.
- Periodic review meetings at district and state levels to ensure compliance with Social Audit recommendations.

Through these steps, the Social Audit of the XVFC Grants has significantly contributed to enhanced financial accountability, community participation, and transparent governance at the grassroots level.



## Integrated Child Development Services (ICDS) and MAMATA

### An Overview

The Integrated Child Development Services (ICDS) scheme in India is the world's largest integrated early childhood development programme, providing a comprehensive package of services through Anganwadi Centres (AWCs) across the State.

The main objectives of the ICDS programme are:

- To improve the nutritional and health status of children in the age group of 0–6 years.
- To lay the foundation for the psychological, physical, and social development of the child.
- To reduce the incidence of mortality, morbidity, malnutrition, and school dropout.
- To achieve effective coordination of policy and implementation among different departments to promote holistic child development.
- To enhance the capability of mothers and caregivers to look after the normal health and nutritional needs of their children through proper nutrition and health education.

To achieve these objectives, ICDS provides a package of six integrated services through AWCs:

1. Supplementary Nutrition
2. Immunization
3. Health Check-up
4. Referral Services
5. Pre-school Non-Formal Education
6. Nutrition and Health Education





## Process of Social Audit

The National Food Security Act (NFSA), 2013, under Section 28(1) of Chapter XI, mandates the conduct of periodic Social Audits by the Gram Sabha through an independent agency to ensure transparency and accountability in the implementation of social welfare schemes.

In compliance with this mandate, Social Audit of ICDS and MAMATA schemes has been undertaken by OSSAAT as the independent Social Audit Unit of the State.

The Social Audit of ICDS and MAMATA follows a structured and participatory process involving multiple stakeholders. The major steps include:

1. Meetings with Gram Panchayat (GP) officials
2. Village entry meetings and focused group discussions with community members and right holders
3. Institutional visits for verification of records, registers, and service delivery
4. Door-to-door verification and interaction with beneficiaries
5. Data compilation and report preparation based on field findings.
6. Issue validation in Gram Sabha, ensuring community participation and feedback



## Social Audit Coverage

During the year 2023–24, Social Audits of ICDS and MAMATA schemes were conducted across all Anganwadi Centres located in 150 selected Gram Panchayats covering 30 districts of Odisha.

The Gram Panchayats were identified by the Women & Child Development (W&CD) Department based on specific criteria — particularly areas reporting Severe Acute Malnutrition (SAM) cases.

This coverage ensured that the audit process reached vulnerable groups and locations most in need of improved service delivery and monitoring.

## Social Audit Findings

The Social Audits revealed several field-level observations and issues related to service delivery, record maintenance, and beneficiary entitlements under ICDS and MAMATA schemes. (Findings are to be compiled and summarized based on verified field data.)

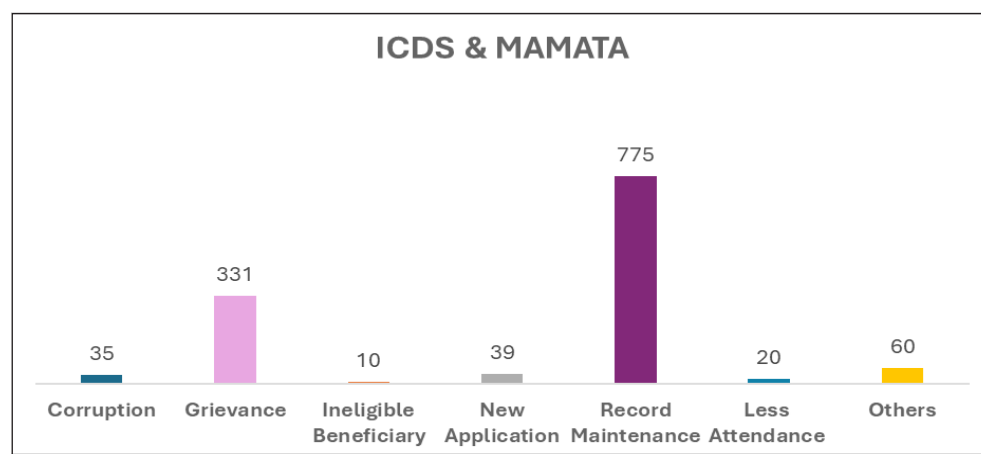


Diagram-4 Total of 1,270 issues were reported in 146 audited GPs out of 150 targeted GPs.

## Social Audit Follow-up and Action Taken Report (ATR)

Following the Social Audits, Gram Sabha resolutions, the state report was prepared and submitted to the concerned section to address the identified gaps and ensure corrective action. The respective Officials of W&CD Department were informed for necessary follow-up.

### **The Action Taken Reports (ATRs) received from the field indicate:**

- Rectification of record discrepancies at AWC level.
- Strengthened monitoring of Supplementary Nutrition and Health Check-up services.
- Improved coordination between Health, ICDS, and Panchayati Raj institutions.
- Enhanced awareness among mothers and caregivers on their entitlements.
- Strengthened institutional linkages for addressing malnutrition and maternal health issues.
- Promotion of institutional delivery and postnatal care with a mandatory 48-hour hospital stay for the mother and newborn.
- Provision of partial wage compensation to enable adequate rest during pregnancy and post-delivery.
- Cash benefit of ₹5,000, provided in two instalments, subject to fulfillment of prescribed health and nutrition-related conditions.



## Pradhan Mantri Poshan Shakti Nirman (PM-Poshan)

### An Overview

The Pradhan Mantri Poshan Shakti Nirman (PM-Poshan), formerly known as the Mid-Day Meal (MDM) scheme, is a flagship school meal programme of the Government of India designed to improve the nutritional status of school-age children.

Under this programme, free hot cooked meals are provided on working days to children enrolled in primary and upper primary classes of Government and Government-Aided schools.

India, as a signatory to Article 24(2)(c) of the United Nations Convention on the Rights of the Child, is committed to ensuring that all children receive adequate and nutritious food. The scheme, launched in 1995, has evolved over time and is now governed under the provisions of the National Food Security Act (NFSA), 2013.

### Social Audit Mandate

Section 28(1) of Chapter XI of the NFSA, 2013 mandates that:

“Every local authority and such other authority or body as may be authorized by the State Government shall conduct, or cause to be conducted, periodic social audits on the functioning of fair-price shops, the Targeted Public Distribution System and other social schemes, and shall publicise its findings and take necessary action in such manner as may be prescribed by the State Government.”

In compliance with this statutory requirement, the Social Audit Unit, Odisha (OSSAAT) conducted independent Social Audits of PM-Poshan across the State to ensure transparency, accountability, and community participation in programme implementation.



## Social Audit Coverage (FY 2023-24)

During the year 2023-24, Social Audits of PM-Poshan were carried out in 1,080 schools across all 30 districts of Odisha.

The schools were selected jointly by the School & Mass Education (S&ME) Department and OSSAAT, representing diverse categories of institutions, including:

- Government Schools
- Government-Aided Schools
- Kasturba Gandhi Balika Vidyalayas (KGBV)
- Subash Chandra Bose Abasika Vidyalayas (SCBAV)

This coverage ensured representation from rural, urban, tribal, and educationally disadvantaged regions of the State.

## Process of Social Audit

The Social Audit of PM-Poshan was conducted through a participatory, transparent, and evidence-based process involving multiple stakeholders. The key steps included:

1. Focused Group Discussions with teachers, students, parents, and community members.
2. Verification of school records relating to meal distribution, attendance, and stock registers.
3. Interaction with children, teachers, headmasters, parents, and School Management Committees (SMCs).
4. On-site verification of kitchen sheds, utensils, storage facilities, and other infrastructure related to the programme.
5. Data compilation and report preparation based on field findings.
6. Conduct of Social Audit School Sabha to present findings before the community and validate the issues.

## Social Audit Findings

The Social Audit identified several issues related to the implementation and management of the PM-Poshan scheme. The consolidated findings are presented below:

**Table- 8**

Sl. No.	Issue Category	No. of Issues Identified
1	Cook-cum-Helper related	790
2	Corruption / Irregularities	98
3	Food Quality	258
4	Hygiene and Sanitation	804
5	Infrastructure related	1,688
6	Record Maintenance	621
7	Monitoring and Evaluation	147
8	Transparency and Accountability	264
9	Grievance Redressal	171
10	Others	25
<b>Total</b>		<b>4,866</b>

These findings reflect gaps in infrastructure and monitoring mechanisms that require administrative attention and remedial action.





### Social Audit Follow-up and Action Taken Report (ATR)

Post-audit, the School & Mass Education Department, in coordination with OSSAAT and district education authorities, initiated corrective measures based on the Social Audit findings.

#### Key follow-up actions include:

- Deployment of additional cook-cum-helpers where shortages were identified.
- Instructions to schools for maintaining regular cleanliness and hygiene in cooking and dining areas.
- Repairs and renovation of dilapidated kitchen sheds and storage facilities.
- Training and orientation of SMC members and school heads on transparency, record maintenance, and food quality checks.
- District-level review meetings to ensure timely redressal of grievances and continuous monitoring of scheme implementation.

The Social Audit has significantly contributed to improving community oversight, enhancing transparency, and ensuring accountability in the delivery of mid-day meals to school children across Odisha.

## Social Justice and Empowerment Schemes

A new group of scheme from the Ministry of Social Justice & Empowerment (MOSJE) has been listed into OSSAAT's social audit framework, during this reporting period. This scheme has its own standardized auditing process as it involves sensitive institutions. Hence it is executed by a dedicated and trained Resource Persons (RPs). These RPs operate across various locations, concentrating on institutions based on the targets set by the Ministry for States.

To initiate this new process, OSSAAT followed the Ministry's guidelines. The first important step was a State-Level Orientation-cum-Coordination Meeting. This meeting aimed to establish a collaborative relationship with the State Government Departments to ensure the smooth conduct of the audit. The meeting was conducted on December 15, 2023, with officials from the Social Security & Empowerment of Persons with Disabilities (SS&EPD) and the Scheduled Tribe & Scheduled Caste Development, Minorities & Backward Classes Welfare (ST&SC Dev., M&BCW) Departments in Bhubaneswar.

The on-site field verification of PM-AJAY villages and Institutions was thorough, several key steps. These included the verification of records, documents, and files to ensure accuracy and compliance. Physical inspection of intuitions worksites and infrastructure was also conducted to assess project quality. In addition, direct interaction with beneficiaries was carried out through one-to-one interactions and focus group discussions (FGDs) to collect firsthand information. The matter was also presented before the Inmate Sabha / Beneficiaries Sabha for open discussion and recorded through a resolution. The third step in this process is to hold a District-Level Social Justice Assembly to take corrective actions based on the audit findings. The fourth and final step is a State-Level Social Justice Assembly, where the findings are discussed, remedial action ordered, and status of the action taken on the social audit findings is reviewed.

During the Year 2023-24 the Social Audit of MoSJE schemes have been conducted in Puri district covering a total nos. of 23 Institutions during the period from December to March, 2024. The team of Social Auditors from different blocks and districts actively engaged in the process in the target district and completed in all targated 23 institutions of Puri District.





## FINANCIAL OVERVIEW:

As per the guidelines of Finance Management and Accounts Manual of Odisha Society for Social Audit, Accountability & Transparency (OSSAAT), the books of accounts of the Society are maintained and financial reports prepared based on Accounting Concepts and applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

Accordingly, books of accounts of the Society, for all the Schemes, were audited by M/s P.K. Sahoo & Co., Chartered Accountants, Nayapalli, Bhubaneswar, duly appointed by Odisha MGNREGS Society and OSSAAT in FY 2023-24.

### Financial Position of different Schemes during the FY 2023-24

Table- 9

MGNREGS	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>491.22</b>
Add GIA received during the Financial Year	1279.83
Total	<b>1771.05</b>
Less Expenditure incurred during the Financial Year	1113.87
Advance payment made during the Financial Year	5.76
Closing Balance	<b>651.42</b>
NSAP	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>158.76</b>
Add GIA received during the Financial Year	418.96
Total	<b>577.72</b>
Less Expenditure incurred during the Financial Year	147.82
Advance payment made during the Financial Year	0.00
Closing Balance	<b>429.90</b>
Samagra Shikshya	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>79.16</b>
Add GIA received during the Financial Year	117.80
Total	<b>196.96</b>
Less Expenditure incurred during the Financial Year	0.07
Advance payment made during the Financial Year	39.72
Closing Balance	<b>157.17</b>
PM-Poshan	
Particulars	Amount (Rs. In Lakh)
Opening Balance	0.00
Add GIA received during the Financial Year	55.00
Total	<b>55.00</b>
Less Expenditure incurred during the Financial Year	4.72
Advance payment made during the Financial Year	0.00
Closing Balance	<b>50.28</b>

MoSJE	
Particulars	Amount (Rs. In Lakh)
Opening Balance	0.00
Add GIA received during the Financial Year	8.04
Total	<b>8.04</b>
Less Expenditure incurred during the Financial Year	0.01
Advance payment made during the Financial Year	0.50
Closing Balance	<b>7.53</b>
ICDS & MAMATA	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>80.26</b>
Add GIA received during the Financial Year	41.91
Total	<b>122.17</b>
Less Expenditure incurred during the Financial Year	121.66
Advance payment made during the Financial Year	0.00
Closing Balance	<b>0.51</b>
PMAY-G	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>161.50</b>
Add GIA received during the Financial Year	200.00
Total	<b>361.50</b>
Less Expenditure incurred during the Financial Year	159.78
Advance payment made during the Financial Year	0.32
Closing Balance	<b>201.40</b>
NFSA	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>67.36</b>
Add GIA received during the Financial Year	489.47
Total	<b>556.83</b>
Less Expenditure incurred during the Financial Year	68.14
Advance payment made during the Financial Year	0.24
Closing Balance	<b>488.45</b>
XVFC	
Particulars	Amount (Rs. In Lakh)
Opening Balance	<b>86.19</b>
Add GIA received during the Financial Year	27.88
Total	<b>114.07</b>
Less Expenditure incurred during the Financial Year	98.03
Advance payment made during the Financial Year	10.18
Closing Balance	<b>5.86</b>



## TRAINING & CAPACITY BUILDING:

### Capacity Building of Resource Persons:

In order to enhance the knowledge, understanding and skills of the Social Audit Resource Persons deployed in different levels of the Social Audit Unit (OSSAAT), various Capacity Building activities have been undertaken throughout the Year at State, District and Block level. OSSAAT is organizing regular capacity building activities for its resource persons to conduct Social Audit effectively and efficiently.

One batch of Four days Training for Village Resource Persons have been conducted in Bhadrak district for 44 Nos. of VRPs in DPRC Bhadrak from 05.08.2024 to 08.08.2024. The topics like MGNREGS, Social Accountability- Tools and Principles, Social Audit Concept, Process and Steps, Verification of Entitlements, Evidence Building and Report Writing etc. have been discussed in the training. The sessions are taken by District Social Auditor, Block Social Auditors and Social Audit Experts. Besides other Resource Persons of the district like, MGNREGA Coordinator, Assistant Programme Officers are also involved in the technical sessions.

As a part of the capacity building activities, a State Level Workshop was organized in Madhusudan Das Regional Academy of Financial Management (MDRAFM) Campus on 10<sup>th</sup> to 11<sup>th</sup>, January, 2024. The theme of the Workshop was “State Level Workshop on Strategies for Strengthening of Gram Sabha through Community Participation & Inclusive Governance”. The said workshop was expected to fulfill the following broad objectives.

- To sensitize different stakeholders on role of Gram Sabha for reforming the local governance system in scheme implementation.
- To develop strategies for conduct of effective Gram Sabha during Social Audit process.
- To create pool of resources for building conducive environment for educating and empowering community for active participation in Gram Sabha as well as Social Audit.
- To discuss and address the state specific Social Audit operational issues by a team of Experts.

The Workshop was organized with 70 participants including all District Social Auditors, selective Block Social Auditors, Village Resource Persons and CSO representatives.





The programme was inaugurated by Shri Sushil Kumar Lohani, Principal Secretary, PR & DW Department, Dr. C. Dheeraja, Associate Professor & Head, Centre for Social Audit, NIRD & PR, Hyderabad different technical session are taken by Dr. Kamlesh Mishra, Adjunct Professor, Kiloskar Institute of Management, Dr. Manas Mishra, Programme Lead, Harsha Trust, Shri Surendra Karan, Director, CDRT, Koraput have attended the Workshop as Guest Resource Persons.

### Special Initiatives of OSSAAT:

- **Research Study on Compliance to Auditing Standards in Koraput district by NIRD PR, Hyderabad**

The Centre for Social Audit (CSA), National Institute of Rural Development and Panchayati Raj (NIRD&PR), Hyderabad, undertook a research study on compliance with auditing standards across ten (10) States in India, with Odisha was one of the selected States. Following discussions with the Director, OSSAAT, it was decided to conduct the field study at Khurji Gram Panchayat, Nandapur Block, Koraput District, from 2nd to 8th December 2023. The study was conducted by Dr. Srinibas Sajja, Assistant Professor, CSA-NIRD&PR. The primary objective of the study was to assess the adherence to social audit (SA) standards during the audit process, including interactions with beneficiaries, villagers, PRI members, social audit teams, and government officials, to evaluate the extent of compliance with the prescribed Social Audit mandate and standards. As part of the study, Dr. Sajja also conducted a cross-cadre meeting with District Social Auditors (DSAs), Block Social Auditors (BSAs), and Village Resource Persons (VRPs) from Nabarangpur, Malkangiri, Kalahandi, and Koraput districts to assess their knowledge, understanding, and extent of adherence to auditing standards during the conduct of social audits.

- **Pilot Social Audit of Samagra Shiksha**

A pilot study on the Social Audit of Samagra Shiksha was conducted to validate the tools, reporting formats, and training modules developed by the Department of Teacher Education (DTE), NCERT, New Delhi, for capacity building of personnel engaged in the Social Audit process. The Ministry of Education identified Odisha as the pilot state to undertake this validation exercise with support for organizing piloting workshops, deputation of two Master Trainers from one district, and one Cluster Coordinator from the Social Audit Unit (SAU), and piloting of the developed tools in one identified school. Responding to this initiative, the State Project Director, OSEPA, proactively facilitated the nomination of two Master Trainers, one Cluster Coordinator,

and State officials from OSSAAT, with active participation of SAU personnel under the guidance and supervision of the NCERT team from New Delhi. The two-day workshop, meticulously organized by OSEPA on June 6th and 7th, 2023, at Bhubaneswar, comprised classroom sessions on orientation, tool familiarization, and capacity building of the Social Audit Facilitation (SAF) team and Master Trainers from Khordha district on the first day, followed by a field practicum at Unit-6 Government High School, Bhubaneswar, on the second day, where participants implemented and tested the Social Audit tools and reporting formats in a real school environment. The program witnessed vibrant participation from teachers, parents, NGOs, government officials, PRI members, SHG members, and Social Audit Resource Persons, making the sessions lively and interactive. The pilot study yielded valuable feedback for refining the tools, training modules, and reporting formats, thereby strengthening the framework for effective implementation of the Social Audit process under Samagra Shiksha.

- **Special Capacity building measures of BSA & VRP of Ganjam district**

A review meeting on the progress of Social Audit activities across different blocks of Ganjam District was organized on 11th November 2023 at the Zilla Parishad Conference Hall, Chhatrapur, in the presence of the CDO-cum-Executive Officer, Ganjam, and the Director, OSSAAT. The meeting was followed by a one-day Refresher Training Programme for Block Social Auditors (BSAs) and selected Village Resource Persons (VRPs). The objective of the training was to provide orientation and capacity building to the resource persons on the use of various formats, Social Audit processes, report writing, validation of issues, and community mobilization skills. The sessions also covered conducting effective Gram Sabhas, uploading Social Audit data on the MIS for MGNREGS, and the Social Audit processes of other schemes. The training was facilitated by the Director, OSSAAT, along with a team of Social Audit Experts, and aimed at strengthening the quality and effectiveness of Social Audits at the grassroots level. The programme was highly successful and proved beneficial for all stakeholders involved.

- **Training-cum-Exposure visit to other State Best practices under MGNREGS in Kerala State.**

The Training-cum-Exposure programme on Best Practices under MGNREGS was organized by the National Institute of Rural Development and Panchayati Raj (NIRD&PR), Hyderabad, at the Kerala Institute of Local Administration (KILA), CHRD Campus, Kottarakkara, from 22nd to 24th August 2023. The programme was inaugurated by Shri A. Nisamudheen, IAS, Director, MGNREGS, Government of Kerala. Participants from ten States—Kerala, Odisha, Andhra Pradesh, Assam, Chhattisgarh, Jharkhand, Karnataka, Maharashtra, Gujarat, and Tamil Nadu—attended the training. Dr. Maheswara Swain, Special Secretary to Government of Odisha, and Shri Nihar Ranjan Swain, Director, OSSAAT, represented Odisha in the programme. The primary objective of the training was to provide participants with first-hand exposure to the progress and innovative practices implemented under MGNREGS in Kerala and other participating States. Designed as an exposure visit, the programme offered participants the opportunity to observe and learn



from successful initiatives and best practices adopted across various Gram Panchayats and Blocks, thereby fostering cross-learning and experience sharing for improving programme implementation.

- **2nd National Seminar on Social Audit of MoRD, GOI**

A one-day National Seminar on Social Audit of Rural Development Programmes was organized by the Ministry of Rural Development (MoRD), Government of India, on September 26th, 2023, in New Delhi. The theme of the seminar was “Re-imagine the Social Audit with a view to bring Transparency and Accountability.” A team from the State Social Audit Unit (SAU), Odisha, comprising the Director, OSSAAT, one Social Audit Expert (SAE), and two District Social Auditors (DSAs), participated in the event. The seminar aimed to explore innovative approaches to enhance the effectiveness of social audits, share experiences among States and Ministries, and gather expert insights from Civil Society Organizations (CSOs) working in the field of Social Audit. The event was graced by eminent dignitaries, including Shri Giriraj Singh, Hon’ble Minister of Rural Development and Panchayati Raj, Shri Shailesh Kumar Singh, IAS, Secretary, MoRD, and Shri Amit Kataria, IAS, Joint Secretary, MGNREGS, along with senior officials from various Central Ministries, State Governments, and CSOs such as ASA, PRADAN, SAFAR, and MKSS.

During the seminar, the Director, SAU Odisha, presented the best practices and new initiatives undertaken by the State, including the Student Internship Programme in Dhenkanal District to nurture future social auditors, strengthening inter-departmental coordination to expedite Action Taken Reports (ATR) on audit findings, and publication of a Quarterly Newsletter to promote knowledge sharing and collaboration among stakeholders. The deliberations highlighted key takeaways, emphasizing the need to deepen people’s participation in social audits, enhance the rigour and quality of the process, ensure timely ATR submission, and conduct regular refresher trainings for resource persons. States and UTs were also advised to place their Social Audit Annual Reports before the State Assembly and SEGC in a time-bound manner and to develop strategies for effectively utilizing social audit outcomes for improved scheme implementation at the grassroots level. The seminar concluded with a call for formulating a standard national protocol for ATRs and preparing a “Margadarshika (Guide)” to strengthen transparency, accountability, and the overall quality of social audits across the country.





## Other Activities of OSSAAT

### Monitoring & Evaluation:

- I. OSSAAT has adopted different strategy for monitoring of Social Audit process. The field monitoring strategy for social audit activities is designed to enhance the quality, transparency, and effectiveness of the social audit process by ensuring real-time oversight, providing technical guidance, and fostering community participation. The objective is to assess adherence to social audit protocols, identify and address implementation challenges, and promote best practices through structured field engagement. Prior to the field visit, detailed planning is essential, which is practiced. This includes selecting the target districts, blocks, and villages based on performance indicators such as audit coverage, pendency of Action Taken Reports (ATRs), and past findings. Preparation of standard monitoring tools, such as checklists and verification formats, along with prior coordination with district and block-level social audit functionaries, which ensures efficient monitoring of fields activities.
- II. The monitoring process include a mixed-method approach, combining direct observation, stakeholder interaction, documentation review, and sample verification. Field observations involve attending Social Audit Gram Sabhas to assess the participation of stakeholders and the effectiveness of the proceedings. Direct monitoring also includes witnessing the verification process such as door-to-door beneficiary verification, physical inspection of assets, and cross-checking official records with on-ground realities. In-depth interactions with various stakeholders are a key component—this includes Village Resource Persons (VRPs), Block Social Auditors (BSAs), PRI members, villagers, and department officials. These discussions provide valuable insights into the implementation challenges, the level of awareness among community members, and the support extended by local institutions.
- III. Documentation review is another critical element. It involves checking social audit files, muster rolls, MB books, bills, vouchers, and related registers to assess accuracy, completeness, and proper maintenance. Sample verification of assets and schemes is conducted to validate the claims recorded during the audit. All findings are documented using structured formats, field notes, and photographic evidence where applicable. After the field visit, a comprehensive monitoring report is prepared, highlighting key observations, strengths, gaps, deviations from audit norms, and actionable recommendations. This report is shared with the concerned district and block-level stakeholders, followed by a feedback session to discuss corrective measures.
- IV. Capacity-building support is integrated into the monitoring process. Knowledge gaps identified during field visits inform the design of refresher trainings, on-the-spot mentoring, and exposure visits for VRPs and BSAs. Continuous “handholding” support is also encouraged by District Social Audit (DSA) teams to enhance the capacity of audit personnel during complex verification processes. The strategy also promotes the identification and documentation of successful practices observed during field visits, encouraging their replication in other areas. Tools such as charts, PRA techniques, and simplified visuals are recommended to improve community understanding and engagement in the audit process.

- V. Challenges such as poor Gram Sabha participation, low awareness levels, or reluctance from officials are mitigated through early sensitization and active community mobilization. The success of the monitoring strategy is measured through indicators such as improved quality of social audit reports, increased community engagement, timely closure of ATRs, and adoption of innovative practices across districts. Ultimately, this field monitoring strategy aims to transform social audit into a participatory and empowering process, driving accountability and better service delivery at the grassroots level.
- Physical Review by Director, OSSAAT
  - Virtual Review of District with BSA/DSA by Director
  - Friday VC Review by Secretary
  - Joint Review with MGNREGS Officials
  - Visits of SAEs in-charge to different district

**Presentation & Co-ordination Meetings held with different Departments during FY 2023-24 by Director**

Table- 10

Scheme	Department	Purpose of the meeting	Date of Meeting
NFSA	Food Security and consumer Welfare Department	Presentation of Social Audit Status and Findings	03.06.2023
MoSJE	ST & SC Dev. B& MCW Department	To conduct of social audit PMAGY villages	23.02.2023 & 29.04.2023
PMAY-G & NSAP	PR & DW Department & SS&EPD Department	To review the ATR status against social audit findings	07.08.2023
PM-Poshan	S &ME Department	Presentation of Social Audit Status and Findings	05.10.2023
MoSJE	ST & SC Dev. B& MCW Department & SS&EPD Department	State level coordination Meeting	15.12.2023

## Grievance Redressal Mechanism in OSSAAT

To strengthen transparency, accountability, and responsiveness within the Social Audit framework, OSSAAT has established a dedicated Grievance Redressal Cell at the State Office. One of the Social Audit Experts has been designated as the Social Audit Expert (Grievance) to oversee and manage all public grievances and RTI (Right to Information) matters at the state level. This initiative ensures that citizens have direct and offline access to the grievance redressal mechanism, enabling them to lodge complaints and seek clarifications without procedural delays or digital barriers.

The primary objective of the cell is to resolve field-level issues systemically and in a time-bound manner, thereby improving the overall effectiveness and credibility of the Social Audit process. It also serves as a feedback loop, helping the organization identify recurring issues, policy gaps, or operational weaknesses that can be addressed through training, procedural reforms, or administrative action.

During the period (2023-24), Twenty (20) numbers of grievances were officially registered at the State level and all were addressed and resolved within the stipulated timeframe. These timely responses not only ensured citizen satisfaction but also enhanced trust in the Social Audit system.

## Grievance Receipt and Redressal Status 2023-2024

Table- 11

Sl. No.	Name of the petitioner	Date of grievance Received	Date of Disposal
1	Village resource Persons CMO, UOI No-39/CMO	20.06.2023	04.07.2023
2	Village resource Persons CMO, UOI No-459/CMO	11.08.2023	12.8.2023
3	Balasore BSAs	07.08.2023	08.09.2023
3	Biswaranjan Jena, Ex- BSA Cuttack	02.09.2023	12.09.2023
4	Bijaylaxmi Mishra, Ex-VRP, Kendrapada	10.10.2023	17.10.2023
5	Village Resource Person, UOI No-535	05.10.2023	10.10.2023
6	Village Resource Person, UOI No-538	06.10.2023	11.10.2023
7	Village Resource Person, UOI No-515	11.10.2023	16.10.2023
8	Village Resource Person, UOI No-528	19.10.2023	26.10.2023
9	Village Resource Person	30.10.2023	08.11.2023
10	ORWARD NGO	03.11.2023	26.11.2023
11	Village Resource Person	11.12.2023	26.12.2023
12	Akhila Swain, Bolagad Block, Thanapalli, Khordha	18.01.2024	19.01.2024
13	Village Resource Person Letter no-1594 , PR & DW Deptt.	20.01.2024	30.01.2024
14	Subani Dehuri, Bolagarh Block, Khordha	17.02.2024	17.02.2024
15	Village Resource Person Letter no-4882, PR & DW Deptt.	28.02.2024	22.03.2024
16	Village Resource Person (Mass Strike)	11.03.2024	14.03.2024
16	Village Resource Person Letter no-4882, PR & DW Deptt.	28.02.2024	22.03.2024

## Issue, Challenges and Concerns of Social Audit Conduct

- Non-updating of Register, Documents/ Records non submission or partial submission of Records to Social Audit Team by Line Departments during Social Audit process.
- Social Audit findings ATR need to be taken up in a time bound manner by concerned implementing departments.
- Occasional threats and intimidation to our personnel during Social Audit Process.
- Panchayat officials or implementing agencies need to provide full cooperation for FGD and Gram Sabha
- Poor internet connectivity and lack of digital tools limit data access and real-time monitoring at GP level.

## Future Plan for Quality Social Audit for SAU Odisha

- Periodic refresher training sessions will be conducted to continuously build the capacity and enhance the effectiveness of Block and Village Resource Persons involved in Social Audit processes.
- Intensive Information, Education, and Communication (IEC) campaigns will be undertaken to raise awareness about Social Audit among stakeholders. These efforts aim to strengthen community participation and ensure the effective functioning of the Gram Sabha.
- A series of workshops and practical training sessions are planned to promote inclusive governance. These initiatives will also foster collaboration among various stakeholders and facilitate the exchange of best practices in Social Audit across different districts.
- Exposure visits to other states have been planned to provide valuable insights into innovative Social Audit practices, enabling cross-learning and adoption of successful models.

## BEST PRACTICES IN CONDUCT OF EFFITIVE SOCIAL AUDIT

- Presentation of Findings Report before Secretaries of different departments for action taken on Social Audit findings in a time bound manner.
- The Principal Secretary, PR & DW Dept. takes periodic reviews on Social Audit findings in weekly V.C. with Block and District level officials for regular monitoring of the ATR under MGNREGS.
- The Director, SAU holds fortnightly online meetings with District Resource Persons for providing guidance and resolving field level issues.
- Use of Digital Technology for monitoring, training, public discloser.

# Conclusion

The **Social Audit of Schemes** serves as a vital tool for promoting public engagement, strengthening transparency, and ensuring the flow of information. In turn, this fosters greater accountability among decision-makers, managers, and officials. When implemented effectively, social audits hold immense potential to bridge the gap between policy intentions and actual outcomes at the grassroots level.

Over the past 08 years, **OSSAAT** has been actively working alongside local communities and stakeholders, raising the voices of the underprivileged, deprived, and marginalized segments of society. Throughout its journey, the Society has remained committed in its mission to promote transparency and accountability in the implementation of various programs.

While we have made significant progress in pursuit of our vision and mission, numerous challenges still remain. Addressing them requires the collective efforts of all stakeholders, including civil society organizations, guidance, and support of our esteemed board members to help OSSAAT strive for greater excellence and efficiency in all its endeavours.



# Glimpses of Social Audit activities in 30 districts



**Angul-** Grama sabha under MGNREGA and 15th FC Grants at Balanga GP



**Bolangiri-** FGD at-Bagbahal



**Bargarh-** Verification of Asset of, Jhilminda GP



**Boudh-** Gram Sabha at Ainlapali GP



**Cuttack-** Public Hearing at Tangi Chaudwar Block



**Deogarh-** Focus Group Discussion with NFSA Stakeholder at Nuagan Village





**Gajapati-** Physical verification by Social Audit Team, at Ukhura GP



**Ganjam-** Verification of Amrit Sarovar & Plantation of Jakar GP



**Jagatsinghpur-** Village entry meeting at Badakhanda GP



**Jajpur-** Social Audit Gram Sabha, Laxminagar GP



**Jharasuguda-** NFSA & MGNREGS File & Register verification, Remenda GP



**Kalahandi-** Door-to Door verification



**Kandhamal-** Asset verification under MGNREGS, Lingagada GP



**Kendrapada-** Social Audit Gramsabha Padanipala GP



**Kendujhar-** PDS Record verification at Rakam Village of Singpur GP



**Khordha-** Ration card verification / Door to door verification of NFSA-13. Asarala GP



**Koraput-** Entry meeting Asana GP



**Malakangiri-** Social Audit Gramasabha at Parkanmala GP



## Annual Activity Report



**Mayurbhanja-** Job card verification of Raghapur GP



**Nabarangapur-** Door-to- Door verification under NSAP



**Nayagarh-** Assest verification at Gania GP



**Nuapada-** Door to door verification Under NFSA Karangamal GP



**Puri-** Grama Sabha at GadabalabhadraPur GP



**Rayagada-** Beneficiaries verification at Parsali GP



**Sambalapur-** Conducting SAGS under MGNREGS & NFSA Jamujori GP



**Sonepur-** Social Audit Gram Sabha at Dunguripali GP



**Sundargarh-** Check Measurement by SA team at Mahulpali GP



**Baleswar-** Case Record & Register verification Srikana GP



**Dhenkanal-** Gram Sabha of Balikuma GP under MGNREGS,



**Bhadrak-** Door-to-Door verification in Jagadhalpur GP







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