



Social Audit
The Mirror of Actions

ODISHA SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

NEWSLETTER

Vol. VI • Issue VII • January - March 2026



Chairperson of Governing Body
ANU GARG, IAS
Chief Secretary
Govt. of Odisha



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

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“ଆସ ସତ୍ତ୍ୱିଏ ଏକାଠି ହେବା
ସାମାଜିକ ସମୀକ୍ଷା ଆମେ କରିବା”



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, Samagra Shiksha etc. Presently a total of ten (10) schemes



are being audited and more schemes are expected to be brought under its ambit.

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

1. (a) 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 the G.B. There are thirteen (13) other Members, including three (03) Members nominated by the Chairperson, representing from Civil Society Organisations, Academic and Training Institutions of the State.

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

1. (c) Structure of OSSAAT: OSSAAT is headed by Director

and supported by six (06) Social Audit Experts (SAEs), Accounts Officer, Manager (HR), MIS Officer, Documentation Officer and other support staff at the Social Audit Unit, Odisha, Bhubaneswar. It has 32 District Social Auditors (DSAs) functioning at district level, assisted by 314 Block Social Auditors (BSAs) functioning at block level and 5903 Village Resource Persons (VRPs) working at Gram Panchayat level in 6794 GPs. The State Office functions at SIRD&PR Campus in the 3rd Floor of MGNREGS Building, Unit-8, Gopabandhu Nagar, Bhubaneswar, Odisha.

Message from the Director, OSSAAT

It is with great pleasure I am to present the January–March 2026 edition (Vol- VI, Issue- VII) of the OSSAAT Newsletter. During this quarter, OSSAAT continued its commitment towards strengthening transparency, accountability, and participatory governance through effective Social Audit processes across the State. Various review meetings, capacity building programs, workshops, field visits, and public hearings were conducted successfully under different schemes such as MGNREGS, ICDS & MAMATA, Samagra Shiksha, and Madhu Babu Pension Yojana. Special emphasis was given to conduct of Test Audit and Concurrent Social Audit through State-Level Workshops attended by experts from NIRD & PR Hyderabad, SAU Karnataka & Azim Premji University, Jharkhand District Review Meetings, and Training Programs for Resource Persons and VRPs are



new added features of this Quarter. The active participation of DSAs, BSAs, Social Audit Experts, field functionaries, and community stakeholders has significantly contributed towards improving the quality and effectiveness of Social Audit activities for effective program implementation in both rural and urban areas. I appreciate the sincere efforts and dedication of all officials, Social Audit teams, resource persons, and community members who worked tirelessly to complete Audit of MGNREGS, ICDS & MAMATA, Samagra Shiksha, and Madhu Babu Pension Yojana. I hope this newsletter shall adequately reflect the collective achievements and continued progress of OSSAAT in strengthening good governance and people's participation in planning and implementation process.

Conduct of Capacity Building Programme on Social Audit of Samagra Shiksha

The Quality Monitoring Cell of OSSAAT organized a two-day virtual training programme for district-level officials on the thematic aspects of Samagra Shiksha Abhiyan (SSA) and the Social Audit process. The training was conducted successfully in two batches, aiming to enhance the understanding of documentation, reporting formats and the audit mechanism to ensure better transparency and efficiency in

the upcoming Social Audit process.

The primary objectives of the training programme are:

- To deepen the understanding of Samagra Shiksha guidelines and implementation procedures.
- To explain step-by-step process of conducting Social Audit.
- To standardize report writing, formats and documentation procedures.
- To prepare the participants for effective execution of the upcoming Social Audit.

A total of 225 Social Audit resource persons are trained, comprising: District Social Auditors (DSAs): Block Social Auditors (BSAs): from 30 district of the state.

The virtual sessions are structured to be interactive and informative. Topics covered during the training included:

- SSA Thematic Aspects: Detailed discussion on the core components and objectives of the Samagra Shiksha scheme.
- Social Audit Process: Guidelines on how to conduct community-based

audits, stakeholder engagement, and verification of records.

- Documentation and Reporting: Training on maintaining proper documentation, utilizing standardized formats and writing comprehensive audit reports.

The training programme was attended by our Director OSSAAT, along with other esteemed officials from the School & Mass Education (S&ME) Department. Their attendance underscored the importance of training and motivated the participants.

The training successfully equipped the District and Block Social Auditors with necessary knowledge and tools to carry out their responsibilities effectively. By standardizing the reporting formats and clarifying the SSA thematic areas, the Quality Monitoring Cell has laid a strong foundation for a transparent and robust Social Audit process in the coming periods.

Review Meeting of the Social Audit of ICDS & MAMATA

A review meeting regarding the Social Audit of ICDS & MAMATA FY- 2023-24 specifically focusing on Gram Panchayats (GPs) affected by Acute Malnutrition, was convened on 21st January 2026 from 10:30 AM to 1:00 PM in virtual mode. The meeting was chaired by the Director, OSSAAT.

The primary objective of the meeting was to conduct a final review on the



social audit findings, focusing on the verification and clarification of data prior to the official submission of the report to W&CD Department.

The meeting was participated by District Social Auditors (DSA) across the state. A significant portion of the discussion was dedicated to verifying findings related to ICDS and MAMATA beneficiaries in the identified high-density Gram Panchayats (GPs).

Attendees were instructed to cross-verify discrepancies and seek necessary clarifications to ensure accuracy and reliability of audit data before finalization of yearly report.

Review Meeting on Social Audit of Madhu Babu Pension Yojana.

A virtual review meeting was convened on 28.01.2026 in virtual mode to discuss the findings of the Social Audit of the Madhu Babu Pension Yojana (MBPY) conducted in Dhenkanal and Jajpur districts. The meeting was organized under the

chairmanship of the Joint Secretary, PR&DW Department-cum-Director (I/C), OSSAAT. The Quality Monitoring Cell (QMC) of OSSAAT facilitated the session to ensure a thorough examination of audit reports and to strategize corrective actions.

The primary objective of the meeting was to review Social Audit reports of MBPY from the two districts, identify systemic gaps and irregularities and issue directives for resolution and improvement in the scheme implementation.

The meeting was attended by the following officials : District Social Auditors and Block Social Auditor from Dhenkanal and Jajpur, Member from the Quality Monitoring Cell and Documentation Officer.

The District Social Auditor from Dhenkanal and Jajpur presented key findings from their respective districts. The major points highlighted included issues regarding delays in the disbursement of pensions in certain GPs, instances of ineligible beneficiaries (Dual Pension) and lack in of awareness among beneficiaries about the grievance redressal mechanism (Dhenkanal). Jajpur district findings related to the non-submission of cheque amount by a section of beneficiaries leading to payment halts, mismatch in sanctioned date, year and voter card year a few deceased beneficiaries still appearing in the list are prepared in the meeting.





The Joint Secretary PR & DW Department reviewed the findings in detail. The Chair emphasized the following:

- **Timely Action:** Social audit is only effective if followed by swift administrative action. Directives are to be given to resolve the highlighted individual grievances within a stipulated timeframe.
- **Data Quality:** The Chair underscored the need for 100% Aadhaar seeding and regular updating of the beneficiary database to prevent ineligible payments and DBT failures.
- **Grievance Redressal:** He instructed the DSAs to strengthen the public grievance mechanism and ensure that the findings of social audits are displayed on notice boards at Gram Panchayat offices for better transparency.
- **Coordination:** He Emphasized the need for better coordination between the block officials impactly in MBPY scheme .

Field Visit of Social Audit Experts to Cuttack District for Finalization of GPs for field Practicum of Test Audit

A field visit was conducted in the Cuttack district on 31st January 2026 by SAE, Jyotiranjana Satapathy and

SAE, Jyotirmayee Samal. The primary objective of the visit was to finalize Gram Panchayats (GPs) for the field practicum component of the Test Audit, scheduled in conjunction with upcoming Workshop. The visit also included attending a School Sabha under Samagra Shiksha and a coordination meeting with district-level officials for finalization of Gram Panchayats , the team visited multiple locations to assess the suitability for the test audit practicum of the participants of State level workshop to be held on dated 5th and 6th February 2026 at **Madhusudan Das Regional Academy of Financial Management (MDRAFM)**.

1. Baranga Block: The team inspected areas within the Usuma Gram Panchayat to evaluate accessibility and available infrastructure for the participants.
2. Baliana Block: Visits were conducted to Pratap Sasan Gram Panchayat for the said purpose to finalize the GPs.

In the second half of the day, the SAEs attended the School Sabha held at Sumandi UP School located in the Baranga Block, of Cuttack District. The Sabha was observed to assess community participation and school management procedures, student

enrollment and mid-day meal quality.

After returning from field a crucial meeting was held with the Additional Executive Officer (Admin), Zilla Parishad, Cuttack. The discussion focused on planning of the upcoming field practicum and select of GPs.

The field visit successfully achieved its objectives. The GPs in Baranga and Baliana blocks have been finalized, providing suitable locations for practical training. The attendance of the School Sabha provided ground-level insight into grassroots functioning. The meeting with the Additional Executive Officer ensured administrative alignment for smooth conduct of the workshop's practicum.

State Level Workshop on Test Audit & Concurrent Social Audit at MDRAFM, Bhubaneswar

A Workshop on Test Audit and Concurrent Social Audit was successfully organized by the Odisha Society for Social Audit, Accountability and Transparency (OSSAAT) on February 5th & 6th February 2026 in Madhusudan Das Regional Academy of Financial Management (MDRAFM), Chandrasekharpur, Bhubaneswar with the objective of bringing clarity in concepts & process of Test Audit & Concurrent Social Audit for implementation of quality assurance mechanisms in the Social Audit process.

The workshop aimed to build the capacities of Social Audit functionaries at different levels by enhancing their knowledge on the concept, methodology, scope, and importance of Test Audit and Concurrent Social





Audit. It also focused on ensuring transparency, accuracy, procedural compliance and credibility in Social Audit findings.

Participants

The programme witnessed the participation of senior officials, Social Audit Resource persons (SAEs) District Social Auditors (DSAs) and Block Social Auditors (BSAs) and other stakeholders. A total no of 60 participants attended the workshop.

Guest and Speakers

The Programme was inaugurated with Pradeep prajwalanam (lighting of candle) and garlanding the deity Lord Jagannath on the ground floor of the venue jointly by Shri Nallamothu Bala Krishna, IA & AS, Deputy Accountant General, Dr. Srinivas Sajja, Asst. Professor, CSA, NIRD & PR, Hyderabad, Shri Santosh Kumar Suar OFS(SS), Director MDRAFM and Director OSSAAT in the presence of other guests and participants of the workshop.

Workshop Discussion and Key Learning

The inaugural session formally commenced with the welcome address by Shri Nihar Ranjan Swain, Director, SAU Odisha setting the context and objectives of the workshop. The dignitaries highlighted the importance of the programme and its relevance in strengthening transparency, accountability and effective implementation of social audit mechanisms.

Guest of Honour was address was delivered by Shri Santos Kumar Suar, Director, MDRAFM (OFS)& Nallamothu Bala Krishna (IA& AS), Deputy Accountant General (AMG-IV and AMG-II) during the workshop on Test Audit and Concurrent Social Audit. The session focused on strengthening the understanding of audit mechanisms and enhancing the effectiveness of social accountability systems.

The Special guests Mr Nallamothu Bala Krishna, IA & AS, Deputy Accountant General (AMG-IV and AMG-II)

elaborated on the importance of Test Audit as a tool to verify records, assess procedural compliance and ensure transparency in implementation. He explained that Test Audit serves as a quality check mechanism to identify gaps and recommend corrective measures.

He also discussed Concurrent Social Audit as a proactive approach conducted alongside implementation scheme/program. This system helps in real-time monitoring, ensuring adherence to guidelines, improving community participation and minimizing irregularities.

Observations

1. The workshop successfully brought together Social Audit functionaries from NIRD&PR Azim Premji university & SAU Karnataka including SAEs, DSAs, BSAs and senior officials of OSSAAT and MGNREGS , creating a collaborative platform for knowledge sharing and discussion.
2. The sessions helped participants gain a clearer understanding of the **concept, methodology and scope of Test Audit and Concurrent Social Audit**, which are essential for ensuring transparency and accountability in programme implementation.
3. Resource persons and dignitaries highlighted the **importance of quality assurance mechanisms** in the Social Audit process, especially through systematic verification of records and procedural compliance.
4. The workshop enhanced the knowledge of the Social Audit of Resource Persons about their role in the Social Audit verification process in maintaining transparency, credibility and accuracy in audit findings.
5. Interaction between field-level auditors and senior experts provided practical insights into challenges faced during implementation.

The Field Practicum on Test Audit was conducted with the objective of providing participants practical exposure to the methodology and procedures involved in carrying out a Test Audit at the Gram Panchayat (GP) level. The practicum aimed to strengthen the understanding of audit processes through field-based learning and direct engagement with process of records verification, functionaries, and beneficiaries.

Success Story and impact of Social Audit Nuapada District.

Social Audit the ray of happiness

Smt. Ganeshi Bai Rout, an 81-year-old destitute woman from Magurpani Village of Boirbhadi Gram Panchayat, Nuapada District depended entirely on NFSA ration for her survival. Due to repeated biometric authentication failures, her name was mistakenly



deleted from the NFSA portal and marked as deceased, resulting in non-receipt of ration for more than eight months.

During the Social Audit conducted in FY 2025–26 (1st cycle), the issue was identified and raised in the Gram Sabha. The Social Audit Team facilitated documentation and followed up with the civil supply official of the district for corrective action & disbursement of ration.

As a result, a new PHH Ration Card was issued to her, and all pending ration benefits were restored. Smt. Ganeshi Bai Rout expressed her heartfelt gratitude to the administration and Social Audit Team for ensuring her food security and dignity.

This case demonstrates how Social



Audit serves as an effective mechanism for protecting the rights of vulnerable citizens under NFSA and grievance redressal.

District Review Meeting of Social Audit of MGNREGS – Ganjam District

A review meeting on the progress and performance of the MGNREGS Social Audit in Ganjam district was held on 25th February 2026 at 3:30 PM under the chairmanship of the Director, OSSAAT through virtual mode.



in report submission and issues in community participation etc.

The Director, stressed the importance of strengthening grassroots-level monitoring, ensuring active involvement of beneficiaries and maintaining accuracy in audit findings. Instructions were issued to enhance coordination among officials, improve documentation practices and ensure timely follow-up action on audit observations.

The meeting concluded with a clear directive to address identified gaps and further streamline the social audit process to ensure greater transparency and efficiency in the implementation of MGNREGS in Ganjam district.

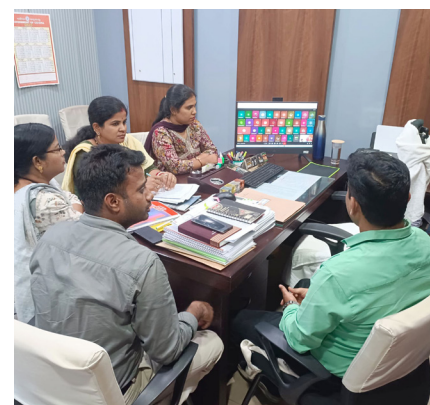
Training of District, Block level Resource Person on Test Audit

A Test Audit training program was conducted successfully for three batches on 27.02.2026, 02.03.2026 and 05.03.2026 through virtual mode for preparing the Resource Persons on different aspects of Test Audit, to be conducted in all the districts of the state.

The training witnessed active participation from a total of 239 Resource Persons (RPs), which included 180 Village Resource Persons

The meeting focused on evaluating various parameters related to the conduct and effectiveness of social audits at the field level. Important aspects discussed included the planning and scheduling of social audits, participation of stakeholders, verification of records, identification of irregularities and timely submission of audit reports. Emphasis was also laid on F.M recovery issue closure and ATR submission as per prescribed guidelines during the audit process.

During the meeting, district officials presented updates on the status of social audits conducted across different Gram Panchayats, Challenges such as gaps in documentation, delays





(VRPs), 30 Block Social Auditors (BSAs) and 29 District Social Auditors (DSAs). The sessions were organized in a structured manner to ensure effective engagement and comprehensive coverage of the training modules.

The primary objective of the training was to enhance the understanding and capacity level of participants in conducting Test Audits efficiently. Key topics covered during the sessions included audit procedures, roles and responsibilities of resource persons.

Overall, the training program achieved its intended objectives and strengthened the preparedness of Resource Persons for upcoming Test Audit activities.

The successful completion of three batches of virtual training marks a significant step towards improving the quality and effectiveness of Test Audits. Continued capacity-building initiatives are recommended to further enhance the skills and performance of all stakeholders involved.

Block-Level Public Hearings conducted across 30 districts of the State

The Social Audit Public Hearings under the Samagra Shiksha Scheme were successfully conducted, as per the approved calendar, with the objective of ensuring transparency, accountability, and community participation in the implementation of the scheme.

The process began with the collection and verification of relevant records at the school level, including school infrastructure details, financial expenditures and safety and security

measures, vocational education, etc. Social Audit teams conducted physical verification and interacted with stakeholders such as Students, Parents, School Management Committee (SMC) members and Teachers to assess the actual implementation of the scheme.

Following the verification process, Public Hearings (Jan Sunwai) were organized at School level and Block level. These hearings were attended by local residents, officials from the Education Department, PRI members, and Social Audit functionaries, teachers, SMC, etc. During hearings, the findings of audit were presented before the public, highlighting issues such as gaps in infrastructure, irregularities in fund utilization, and service delivery challenges.

Concerned officials responded to the social audit findings and clarified queries raised by the community. Necessary actions were assured for resolving the grievances and rectifying the discrepancies identified during the audit process.

The public hearings concluded with active participation by the community, strengthening transparency and promoting accountability in the implementation of Samagra Shiksha Scheme. The exercise also helped in building awareness among the public regarding Samagra Shiksha provisions and entitlements.

Four-Days Capacity Building Training for Newly Selected VRPs of Cuttack District

A four-Days capacity building

training programme was successfully conducted in Cuttack district for 27 nos of new selected Village Resource Persons (VRPs) from 6th January 2026 to 9th January 2026.

Main objective of the training was to impart basic knowledge, skills, and field-level efficiency of the VRPs in conduct of Social Audit and other assigned responsibilities effectively. The programme intended on strengthening their understanding of key processes, community engagement techniques, and proper documentation practices etc.

During the training, various sessions were conducted covering important topics such as:

- Roles and responsibilities of VRPs
- Field verification and data collection methods
- Community mobilization strategies
- Record keeping and reporting procedures
- Holding Gram Sabha
- Conducting FGD & Door to Door visit

The sessions were interactive in nature, including group discussions, practical exercises, and experience sharing among participants. Resource persons provided skill development techniques and clarified doubts to ensure better understanding.

All 27 Nos of VRPs actively participated in the training and showed keen interest throughout the programme. Their involvement contributed to a productive learning environment. The training concluded successfully on 9th

January 2026, achieving its intended objectives.

Test Audit Conducted Across All 30 Districts

Test Audits were successfully conducted across all 30 districts with the active participation of State Audit Experts (SAEs), District Social Auditors (DSAs), Block Social Auditors (BSAs), and Village Resource Persons (VRPs). The exercise aimed to assess the effectiveness, accuracy, and compliance of the regular Social Audit process while strengthening transparency and accountability mechanisms.

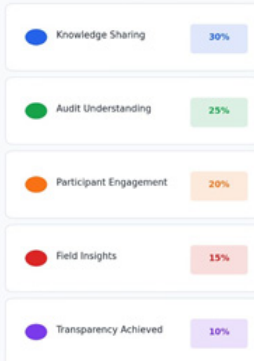
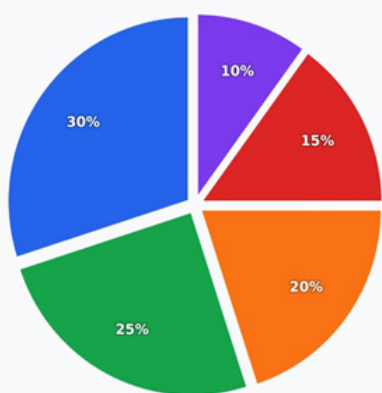
Field verification was carried out in selected Gram Panchayats through record scrutiny, worksite inspections, and beneficiary interactions. Community participation was encouraged through Gram Sabhas, public hearings, awareness programmes, and door-to-door verification activities.

The audit found several gaps, including non-production of some mandatory records, incomplete case files, outdated job cards, inadequate



AUDIT OBSERVATIONS

Key Metrics Dashboard • OSSAAT Test Audit Report, Feb-Mar 2026



CATEGORIES	LARGEST SHARE	SMALLEST SHARE	PERIOD
5 Total	Knowledge Sharing 30%	Transparency Achieved 10%	Feb - Mar 2026

information disclosure, missing Citizen Information Boards, poor maintenance of records and registers, and quality issues in certain works. Delays in work completion, insufficient field-level supervision, and weak coordination among implementing functionaries were also observed.

Despite these challenges, the audit process was largely conducted as per guidelines. Social Audit calendars were issued on time, audit teams were properly constituted and trained, Gram Sabha participation was satisfactory, and most works were executed according to approved estimates. The findings highlight the need for improved documentation, record management, monitoring, and coordination to further strengthen the Social Audit system.

This Newsletter is for Internal Circulation only. Suggestions for its improvement is welcome. Please send your suggestions to e-Mail Id – odisha-sau@od.gov.in, ossaat.sau@gmail.com

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