



**ODISHA SOCIETY FOR SOCIAL AUDIT  
ACCOUNTABILITY AND TRANSPARENCY  
(OSSAAT)**



**PANCHAYATI RAJ & DRINKING WATER DEPARTMENT  
GOVERNMENT OF ODISHA**

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No.OSSAAT- 281 /OS  
MIS-MISC-0001-2023

Date 08.05.2023.

**From**

**Sushil Kumar Lohani, IAS**  
Principal Secretary to Govt.  
PR & DW Department

**To**

**All District Program Coordinator, MGNREGS**  
(All Collectors & District Magistrates)

**Sub:** Implementation of MGNREGS scheme projects/works by Line Department & **Social Audit- regarding.**

**Sir/Madam,**

In inviting a reference to the subject mentioned above, I am to say that Afforestation, Tree plantation in individual and community lands, River side and Canal side plantation by Forest Department, Farm Pond by Soil Conservation Organization, General Plantation by Horticulture Organization, Canal works by Command Area Development (CAD) under WR Deptt. are being executed using technical resources as per point no. 7.6 of MGNREGS Annual Master Circular 2021-22.

Section 17(1) of MGNREGS-ACT-2005 mandate conduct of Social Audit of all projects and works during a year by each State Social Audit Unit constituted for the purpose.

It is revealed from Audit Report of different years that line Departments executing Project/works such as Forest Department, Water Resources Department, Horticulture and Soil Conservation Organizations are **not producing Records, different Registers and Transaction Papers to Social Audit Team as per Para 3200 of 3.2 of Social Auditing Standards of MoRD, Govt. of India.**

Physical irregularities if detected by Social Audit are rectified in haphazard manner to cover-up the financial losses. In the Public Hearing process either at Gram Sabha or at Block level the appropriate persons are not attending to the queries raised by public present there. **Submission of Action Taken Report thus being delayed by Program Officers (BDO), which violates, Para-3800 of 3.8 of MoRD, GoI Guidelines in Social Auditing Standards.**

In view of the above facts and circumstances, it is impressed upon all Collector-cum DPCs to ensure participation of line departments

to Audit, attending Public Hearing and submission of timely Action Taken Report and effecting recovery of financial misappropriation amounts in compliance to MGNREGA ACT-2005. The matter may be discussed with Line Departments in Convergence Committee meeting and Zilla Parishad Review meeting of the districts.

Yours' faithfully,



Principal Secretary to Govt.  
PR & DW Department

Cc to

1. Additional Chief Secretary to Government, Forest Department for favour of Kind information.
2. Additional Chief Secretary to Government, W.R Department for favour of Kind information.
3. Chief Engineer, Minor Irrigation, W.R. Department for information and necessary action.
4. Director Agriculture to Government, Agriculture & Farmers Empowerment Department for favour of information and necessary action.
5. Director Horticulture to Government, Directorate of Horticulture for favour of information and necessary action.
6. Director Soil Conservation to Government, Agriculture & Farmers Empowerment Department for favour of information and necessary action.
7. Director Sericulture to Government, H.T.& H. Department for favour of information and necessary action.