

SOCIAL AUDIT REPORT ON
MAHATMA GANDHI NATIONAL RURAL
EMPLOYMENT GUARANTEE SCHEME
DURING THE FINANCIAL YEAR 2023-2024



Prepared by
Social Audit Unit
Mizoram Society For Social
Audit Accountability & Transparency

**SOCIAL AUDIT REPORT ON MAHATMA GANDHI NATIONAL
EMPLOYMENT GUARANTEE SCHEME DURING THE FINANCIAL YEAR
2023-2024**

The 1st cycle 1st phase Social Audit for the year 2023-2024 was conducted in the month of September, 2023 in 154 villages covering each district of the state.

District-wise villages covered are as follows –

1. Aizawl District (Darlawn RD Block)	-	14 villages.
2. Champhai District (Champhai RD Block)	-	14 villages.
3. Hnahthial District (Hnahthial RD Block)	-	14 villages.
4. Khawzawl District (Khawzawl RD Block)	-	14 villages.
5. Kolasib District (Thingdawl RD Block)	-	16 villages.
6. Lawngtlai District (Lawngtlai RD Block)	-	14 villages.
7. Lunglei District (Lunglei RD Block)	-	14 villages.
8. Mamit District (Kawrtethawveng RD Block)	-	12 villages.
9. Saitual District (Ngopa & Phullen RD Block)	-	14 villages.
10. Serchhip District (Serchhip RD Block)	-	14 villages.
11. Siaha District (Tipa RD Block)	-	14 villages.

The 1st Cycle 2nd Phase Social Audit for the year 2023-2024 was also conducted during the month of February, 2024 in 165 villages. The 2nd phase also covers all the districts within the state. The no. of villages audited in district-wise are as under-

1. Aizawl District (Aibawk RD Block)	-	18 villages.
2. Champhai District (Khawbung RD Block)	-	14 villages.
3. Hnahthial District (Hnahthial RD Block)	-	14 villages.
4. Khawzawl District (Khawzawl RD Block)	-	11 villages.
5. Kolasib District (Bilkhawthlir RD Block)	-	21 villages.
6. Lawngtlai District (Bungtlang 'S' RD Block)	-	18 villages.
7. Lunglei District (Tlabung RD Block)	-	12 villages.
8. Mamit District (Zawlnuam RD Block)	-	18 villages.
9. Saitual District (Phullen RD Block)	-	12 villages.
10. Serchhip District (East Lungdar RD Block)	-	15 villages.
11. Siaha District (Siaha RD Block)	-	12 villages.

The total number of social audit conducted during the financial year is 319 villages till date.

Major findings of the Social Audit are categorized in four broad heads:-

- 1) Financial Misappropriation - 45 issues/findings.
- 2) Financial Deviation - 38 issues/findings.
- 3) Grievances - 39 issues/findings.
- 4) Process Violation - 423 issues/findings.

Issues identified during the Social Audit were intimated to the Implementing Agency concerned and necessary actions were taken by all the Implementing Agencies. The Action Taken Report (ATR) for each particular issue was uploaded by the implementing agencies in the official portal of MGNREGA- <https://nrega.nic.in>. Upon satisfactory compliance of required actions and evidences uploaded/provided in the official portal, the Social Audit Unit thereby concludes the issues/findings of Social Audit.

The detail findings of Social Audit during the reporting year are listed as under-

I. FINANCIAL MISAPPROPRIATION (No. of Issues: 45)

II.

Sl. No.	Issues Category	No. of issues filed	Major findings/Most common issues	Misappropriation Amount (Rs.)	Recovered Amount (Rs.)
1	Payment to person who did not work	8	Payment to migrated person (2)	6972	6972
			Payment to person who did not work (6)	11962	6982
2	Bribes	Nil	Nil		
3	Work related	35	Inappropriate work was executed (35)	183558	136566
4	Material Procurement	Nil	Nil		
5	Others	2	Inappropriate Administrative Expenses (2)		
	TOTAL	45		2,02,492	1,50,520

II. FINANCIAL DEVIATION (No. of Issues: 38)

Sl. No.	Issues Category	No. of issues filed	Major findings/Most common issues
1	Records not produced	4	Other records not produced (4)
2	Work Selection	1	Same work has been taken up repeatedly (1)
3	Work Records	33	Expenditure amount is greater than the amount sanctioned (33)
4	Work Execution	Nil	Nil
	TOTAL	38	

III. GRIEVANCE (No. of Issues: 39)

Sl. No.	Issues Category	No. of issues filed	Major findings/Most common issues
1	Job Card related	1	Unable to get Job Card
2	Aadhaar/Bank Account related	Nil	Nil
3	Work related	Nil	Nil
4	Work site facilities	18	Complaint – non-provision of worksite facilities
5	Wages related	Nil	Nil
6	Injury/Death	Nil	Nil
7	Individual Assets related	Nil	Nil
8	Public Works related	Nil	Nil
9	Gram Sabha related	19	Gram sabha is not held regularly (6) Mates are not selected in the gram sabha (13)
10	Complaint on specific individual	1	Complaint on technical staff
11	Others	Nil	Nil
	TOTAL	39	

IV. PROCESS VIOLATION (No. of Issues : 423)

Sl. No.	Issues Category	No. of issues filed	Major findings/Most common issues
1	Denial of Entitlements	12	Worksite facilities are not provided
2	Transparency & Accountability	247	<p>Awareness on MGNREGS and implementation processes is very poor (35)</p> <p>Low awareness (2)</p> <p>Citizen Information boards are not put up (41)</p> <p>Job Cards are not with workers (10)</p> <p>NMRs are not maintained in the worksite (1)</p> <p>NMRs are not publicly read out at the worksite (1)</p> <p>Poor cooperation from the implementation team for social audit from the panchayat (1)</p> <p>Rozgar Diwas is not conducted once every month (21)</p> <p>Wall writings have not been done (135)</p>
3	Financial	Nil	Nil
4	Work Selection	Nil	Nil
5	Work Execution	15	Overseer / TA does not visit the worksite regularly
6	Work Quality	2	Quality of work is poor
7	Maintenance of Register, records	20	<p>Asset Register is poorly maintained (3)</p> <p>Job cards have been maintained poorly (2)</p> <p>NMRs have been maintained poorly (1)</p> <p>Other records irregularity (7)</p> <p>Panchayat registers have been maintained poorly (1)</p> <p>Photos in 3 stages not available (6)</p>
8	Administration	127	<p>Irregularity in selection of mate (21)</p> <p>Mates have not been trained properly (106)</p>
	TOTAL	423	

Summary of reports as reflected in the official portal are as below:-

R 9.2.6 - Financial Misappropriation Recovery Report For Financial Year : 2023-2024

SR#	District Name	Total number of Cases Reported by SAU	Corresponding Financial Misappropriation Amount (Rs.)	Total number of decided Cases (ATR Uploaded)	Corresponding Financial Misappropriation Amount of decided cases, as reported by SAU	No. of decided Cases for which Financial misappropriation amount needs to be recovered	Final Recoverable Amount to be recovered (Rs.)	No. of decided Cases for which Recovery is done	Total amount recovered, so for (Rs.)
1	2	3	4	5	6	7	8	9	10
1	AIZAWL	1	41,233	1	41,233	1	41,233	1	41,233
2	CHAMPHAI	0	0	0	0	0	0	0	0
3	HNAHTHIAL	3	13,227	3	13,227	3	13,227	3	0
4	KHAWZAWL	3	9,970	3	9,970	3	9,970	3	4,990
5	KOLASIB	3	18,978	3	18,978	3	18,978	3	18,978
6	LAWNGTLAI	12	68,239	12	68,239	12	68,239	12	68,239
7	LUNGLEI	6	7,875	6	7,875	6	7,875	6	7,875
8	MAMIT	1	6,972	1	6,972	1	6,972	1	6,972
9	SAIHA	7	21,622	7	21,622	7	21,622	7	21,622
10	SAITUAL	0	0	0	0	0	0	0	0
11	SERCHHIP	9	14,376	9	14,376	7	14,376	7	14,376
	Total	45	2,02,492	45	2,02,492	43	2,02,492	26	2,02,492

R 9.3.1 Social Audit Action Taken Report

SR#	District Name	Total no. of GPs	Total no. of GPs audited atleast once	Percentage of GPs audited atleast once	Total no. of issues reported	Total no. of issues closed	Percentage of issues closed	Total amount	Amount recovered	% of amount recovered	Financial deviation amount
1	AIZAWL	71	32	45.07 %	33	15	45.45%	41,233	41,233	100.00%	0
2	CHAMPHAI	62	28	45.16%	41	20	48.78%	0	0	0.00%	0
3	HNAHTHIAL	32	28	87.50%	50	50	100.00%	13,227	13,227	0.00%	7,470
4	KHAWZAWL	38	22	57.89%	41	41	100.00%	9,970	9,970	100.00%	0
5	KOLASIB	57	37	64.91%	41	41	100.00%	18,978	18,978	100.00%	0
6	LAWNGTLAI	188	32	17.02%	99	99	100.00%	68,239	68,239	100.00%	0
7	LUNGLEI	130	26	20.00%	45	45	100.00%	7,875	7,875	100.00%	0
8	MAMIT	98	30	30.61%	50	50	100.00%	6,972	6,972	100.00%	0
9	SAIHA	99	26	26.26%	73	65	89.04%	21,622	21,622	100.00%	0
10	SAITUAL	44	29	65.91%	37	29	78.38%	0	0	0.00%	0
11	SERCHHIP	55	26	47.27%	35	20	57.14%	14,376	14,376	0.00%	0
	TOTAL	874	316	36.16%	545	475	87.16%	202,492	202,492	100.00%	7,470

R 9.3.2 Social Audit Pending Issues Report

S R #	District Name	Total no. of GPs	Total no. of GPs audited atleast once	% of GPs audited atleast once	Total number of issues reported	Total number of issues closed	% of issues closed	Total number of issues closed satisfactorily	Total number of pending issues	Total number of ATR uploaded
1	AIZAWL	71	32	45.07 %	33	15	45.45%	14	18	33
2	CHAMPHAI	62	28	45.16%	41	20	48.78%	20	21	20
3	HNAHTHIAL	32	28	87.50%	50	50	100.00%	50	0	50
4	KHAWZAWL	38	22	57.89%	41	41	100.00%	41	0	41
5	KOLASIB	57	37	64.91%	41	41	100.00%	41	0	41
6	LAWNGTLAI	188	32	17.02%	99	99	100.00%	99	0	99
7	LUNGLEI	130	26	20.00%	45	45	100.00%	44	0	45
8	MAMIT	98	30	30.61%	50	50	100.00%	50	0	50
9	SAIHA	99	26	26.26%	73	65	89.04%	65	8	73
10	SAITUAL	44	29	65.91%	37	29	78.38%	29	8	29
11	SERCHHIP	55	26	47.27%	35	20	57.14%	20	15	35
TOTAL		874	316	36.16%	545	475	87.16%	473	70	516

During the financial year 2023-2024, a total of misappropriated fund under MGNREGS amounting to Rs. 2,02,492 have been recovered through social audit.

Out of 545 issues identified during the course of social audit, 475 cases have been resolved by the implementing agencies/Social Audit Unit.

