

SOCIAL AUDIT REPORT ON

FOR FINANCIAL YEAR 2024-2025

**MAHATMA
GANDHI
NATIONAL
RURAL
EMPLOYMENT
GUARANTEE
SCHEME
(MGNREGS)**



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

SOCIAL AUDIT REPORT ON
MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT
GUARANTEE SCHEMEDURING THE FINANCIAL YEAR 2024-2025

The 1st cycle 3rd phase social audit for the Financial Year 2023-24 was conducted in 330 villages during 14th May - 21st June, 2024. In accordance with the instruction received from the Ministry of Rural Development (MoRD) simultaneous social audit was conducted for both Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and implementation of Fifteenth Finance Commission Grant (XVFC) in 169 villages. This initiative saves time and resources and helps in enhancing the achievement of social audit for the year 2024-2025.

District-wise villages covered are as follows:-

- | | | |
|--|---|-------------|
| 1. Aizawl District
(Aibawk, Darlawn, Thingsulthliah & Tlangnuam RD Block) | - | 39 villages |
| 2. Champhai District
(Champhai & Khawbung RD Block) | - | 34 villages |
| 3. Hnahthial District
(Hnahthial RD Block) | - | 4 villages |
| 4. Khawzawl District
(Khawzawl RD Block) | - | 16 villages |
| 5. Kolasib District
(Bilkhawthlir & Thingdawl RD Block) | - | 20 villages |
| 6. Lawngtlai District
(Bungtlang South & Sangau RD Block) | - | 38 villages |
| 7. Lunglei District
(Bunghmun & Lunglei RD Block) | - | 65 villages |
| 8. Mamit District
(Kawrtethawveng, Reiek & West Phaileng RD Block) | - | 34 villages |
| 9. Saitual District
(Ngopa & Phullen RD Block) | - | 15 villages |
| 10. Serchhip District
(East Lungdar & Serchhip RD Block) | - | 29 villages |
| 11. Siahla District
(Siahla & Tipa RD Block) | - | 36 villages |

Fund amounting to Rs. 1,90,78,500/- (Rupees One Crore Ninety Lakh Seventy-eight Thousand and Five Hundred only) for the Financial Year was received in three installments; Rs. 63,59,500/- (Rupees Sixty-three Lakh Fifty-nine Thousand and Five Hundred only) each was received in every instalment for conducting and staffing of Independent Social Audit Unit to the State Government of Mizoram. Since the last sanction for the FY 2023 - 2024 was received on 27th March 2024, the fund was utilised for conduct of social audit for the financial year 2024-2025.

Following are the status of fund received by the State Government for conduct of social audit and staffing of Independent Social Audit Unit for the Financial Year 2024-2025:-

Instalments/ Tranche	Amount (Rs.)	Release Date by		Amount (Rs.)
		Central Government	State Government	
1 st Instalment 1 st Tranche	68,28,000	09.08.2024	03.09.2024	68,28,000
2 nd Instalment 1 st Tranche	68,28,000	30.10.2024	18.11.2024	45,29,576
			22.11.2024	22,98,424
1 st Instalment 2 nd Tranche	68,28,000	05.03.2025	21.03.2025	68,28,000

The 1st cycle 1st phase social audit for the year 2024-2025 was conducted during 9thSeptember – 24th September, 2024 in 251 villages covering all districts of the State.

District-wise villages covered are as follows:-

1. Aizawl District - 24 villages
(*Aibawk, Darlawn, Tlangnuam RD Block*)
2. Champhai District - 14 villages
(*Champhai RD Block*)
3. Hnahthial District - 15 villages
(*Hnahthial RD Block*)
4. Khawzawl District - 21 villages
(*Khawzawl RD Block*)
5. Kolasib District - 35 villages
(*Thingdawl & Bikhawthlir RD Block*)
6. Lawngtlai District - 28 villages
(*Lawngtlai RD Block*)
7. Lunglei District - 30 villages
(*Lungsen & Tlabung RD Block*)
8. Mamit District - 28 villages
(*Reiek, West Phaileng & Zawlnuam RD Block*)

- | | | |
|---|---|-------------|
| 9. Saitual District
(<i>Ngopa & Phullen RD Block</i>) | - | 20 villages |
| 10. Serchhip District
(<i>East Lungdar & SerchhipRD Block</i>) | - | 18 villages |
| 11. Siaha District
(<i>Siaha RD Block</i>) | - | 18 villages |

The 1st cycle 2nd phase Social Audit for the year 2024-2025 was conducted during 25th November- 10th December, 2024 in 301 villages covering each district of the State.

District-wise villages covered are as follows:-

- | | | |
|--|---|--------------|
| 1. Aizawl District
(<i>Darlawm RD Block</i>) | - | 10 villages |
| 2. Champhai District
(<i>Khawbung RD Block</i>) | - | 13 villages |
| 3. Hnahthial District
(<i>Hnahthial RD Block</i>) | - | 13 villages |
| 4. Khawzawl District
(<i>Khawzawl RD Block</i>) | - | 2 villages |
| 5. Kolasib District
(<i>Bilkhawthlir RD Block</i>) | - | 2 villages |
| 6. Lawngtlai District
(<i>Bungtlang South, Chawngte & Lawngtlai RD Block</i>) | - | 122 villages |
| 7. Lunglei District
(<i>Lunglei, Lungsen & Tlabung RD Block</i>) | - | 35 villages |
| 8. Mamit District
(<i>Kawrtethawveng, West Phaileng & Zawlnuam RD Block</i>) | - | 38 villages |
| 9. Saitual District
(<i>Phullen RD Block</i>) | - | 12 villages |
| 10. Serchhip District
(<i>Serchhip RD Block</i>) | - | 9 villages |
| 11. Siaha District
(<i>Siaha & Tipa RD Block</i>) | - | 45 villages |

As per the MIS record, social audit was conducted once in every 874 villages and twice in 8 villages during the Financial Year 2024-2025 which is 100% of the total number of villages in the State. This is the first time Social Audit Unit; Mizoram has achieved 100% since its establishment in the year 2012. Apart from this, Mizoram state is the first to complete 100% of its target among all other states in the country. A total number of 1,417 issues were recorded from social audit conducted during the reporting year.

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

- 1) Financial Misappropriation - 117 issues/findings
- 2) Financial Deviation - 44 issues/findings
- 3) Grievances - 91 issues/findings
- 4) Process Violations - 1,165 issues/findings

Issues identified during the Social Audit were intimated to the concerned Implementing Agencies and necessary measures were taken by all the Agencies. The Action Taken Report (ATR) for each particular issue was uploaded by the Agencies in the official portal of MGNREGA (www.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 : 117)

S/N.	Issues Category	No. of Issues filed	Major Findings/Most Common Issues	Misappropriated Amount (Rs.)	Amount Recovered (Rs.)
1	Payment to person who did not work	29	Payment made but no work was done (1)	8,512	8,512
			Payment to person who did not work (11)	39,276	39,276
			Payment to migrated person (5)	15,976	15,976
			Payment to person who did not work but work was done (12)	3,930	3,930
2	Bribes	NIL	NIL	NIL	NIL
3	Work related	88	Work was not done/No work found at the worksite (9)	51,000	51,000
			Work was allocated to ineligible beneficiary (1)	3,000	3,000
			Inappropriate work was executed (76)	3,06,609	3,06,609
			Payment has been made twice for the same work (2)	-	-

4	Material Procurement	NIL	NIL	NIL	NIL
5	Others	NIL	NIL	NIL	NIL
TOTAL		117	117	4,28,303	4,28,303

II. FINANCIAL DEVIATION (No. of Issues : 44)

S/N.	Issues Category	No. of Issues filed	Major Findings/Most Common Issues
1	Records not produced	7	Records not produced for Social Audit (4)
			NMRs not produced for Social Audit (1)
			Other records not produced (2)
2	Work Selection	5	Work taken up without Gram Sabha approval (4)
			Work taken up without Technical Estimate (1)
3	Work Records	32	Expenditure amount is greater than the amount sanctioned (32)
4	Work Execution	NIL	NIL
TOTAL		44	44

III. GRIEVANCES (No. of Issues : 91)

S/N.	Issues Category	No. of Issues filed	Major Findings/Most Common Issues
1	Job Card related	1	Unable to renew Job Card (1)
2	Aadhaar/Bank Account related	NIL	NIL
3	Work Related	NIL	NIL
4	Worksite Facilities	33	Complaint – Non provision of worksite facilities (33)
5	Wages related	10	Application for minimum wages to be raised (1)

			Complaint – Application for payment of delayed wages (5)
			Person has worked but name is not in NMR and has not gotten paid (1)
			Difficulty in withdrawing wages from Bank/Post Office (3)
6	Injury/Death	NIL	NIL
7	Individual Assets related	1	Application for provision of Animal shelter (1)
8	Public Works related	NIL	NIL
9	Gram Sabha related	46	Gram Sabha is not held regularly (29)
			Adequate information is not given about Gram Sabha (2)
			Works are not selected in the Gram Sabha (1)
			Mates are not selected in the Gram Sabha (14)
10	Complaint on specific individual	NIL	NIL
11	Others	NIL	NIL
TOTAL		91	91

IV. PROCESS VIOLATION (No. of Issues : 1165)

S/N.	Issues Category	No. of Issues filed	Major Findings/Most Common Issues
1	Denial of Entitlements	34	Worksite facilities are not provided (34)
2	Transparency & Accountability	708	Rozgar Diwas is not conducted once every month (101)
			Awareness on MGNREGS and implementation processes is very poor (26)

			Citizen Information Boards are not put up (191)
			Job Cards are not with workers (22)
			NMRs are not publicly read out at the worksite (2)
			Measurement is not done in the presence of workers (6)
			Gram Panchayat office has not displayed shelf of projects, works taken up and amount spent (3)
			Wall writings have not been done (350)
			Panchayat Registers not produced for Social Audit (7)
3	Financial	NIL	NIL
4	Work Selection	2	Work Selection is not done through Gram Sabha resolutions (2)
5	Work Execution	28	Work has not been completed for a long time (1)
			Overseer/TA does not visit the worksite regularly (27)
6	Work Quality	33	Quality of work is poor (14)
			Work is not useful for the community (16)
			Failure to safeguard an maintain completed work (1)
			Missing trees/ plantations/ farm pond (1)
			Asset has been destroyed (1)

7	Maintenance of Register, records	107	Job Card Application Register is poorly maintained (6)
			Job Cards have been maintained poorly (21)
			Panchayat Registers have been maintained poorly (29)
			Asset Register is poorly maintained (4)
			Multiple job cards have been issued to the same family (1)
			Other records irregularity (13)
			Photos in 3 stages not available (33)
8	Administration	253	Mates have not been trained properly (233)
			Irregularity in selection of mate (20)
TOTAL		1,165	1,165

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

R 9.2.6 – Financial Misappropriation Recovery Report for Financial Year : 2024-2025									
S R #	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 (Rs.)	No. of decided Cases for which Financial Misappropriation amount needs to be recovered	Financial Recoverable Amount to be recovered (Rs.)	No. of decided Cases for which recovery is done	Total amount recovered, so far (Rs.)
1	2	3	4	5	6	7	8	9	10
1	AIZAWL	4	26,600	4	26,600	4	26,600	4	26,600
2	CHAMPHAI	6	7,400	6	7,400	4	7,400	4	7,400
3	HNAHTHIAL	3	6,000	3	6,000	3	6,000	3	6,000
4	KHAWZAWL	0	0	0	0	0	0	0	0
5	KOLASIB	4	9,976	4	9,976	4	9,976	4	9,976
6	LAWNGTLAI	31	1,10,808	31	1,10,808	26	1,10,808	26	82,878
7	LUNGLEI	26	46,231	26	46,231	26	46,231	26	46,231
8	MAMIT	6	17,000	6	17,000	6	17,000	6	17,000
9	SAITUAL	1	10,000	1	10,000	1	10,000	1	10,000
10	SERCHHIP	11	19,996	11	19,996	11	19,996	11	19,996
11	SIAHA	25	1,74,292	25	1,74,292	25	1,74,292	25	1,74,292
Total		117	4,28,303	117	4,28,303	110	4,28,303	110	4,28,303

R 9.3.1 – Social Audit Action Taken Report

S R #	District Name	Total no. of GPs	Total no. of GPs audited at least once	Percentage of GPs audited at least once	Total no. of Issues reported	Total no. of issues closed	%tage of issues closed	Total amount (Rs.)	Amount recovered (Rs.)	% of amount recovered
1	2	3	4	5	6	7	8	9	10	11
1	AIZAWL	71	71	100%	103	103	100%	26,600	26,600	100%
2	CHAMPHAI	62	62	100%	104	104	100%	7,400	7,400	100%
3	HNAHTHIAL	32	32	100%	50	50	100%	6,000	6,000	100%
4	KHAWZAWL	32	38	100%	51	51	100%	0	0	0
5	KOLASIB	57	57	100%	98	98	100%	9,976	9,976	100%
6	LAWNGTLAI	188	188	100%	320	320	100%	1,10,808	82,878	100%
7	LUNGLEI	130	130	100%	175	175	100%	46,231	46,231	100%
8	MAMIT	98	98	100%	204	204	100%	17,000	17,000	100%
9	SAITUAL	44	44	100%	56	56	100%	10,000	10,000	100%
10	SERCHHIP	55	55	100%	79	79	100%	19,996	19,996	100%
11	SIAHA	99	99	100%	177	177	100%	1,74,292	1,74,292	100%
Total		874	874	100%	1,417	1,417	100%	4,28,303	4,28,303	100%

R 9.3.2 – Social Audit Pending Issues Report

S R #	District Name	Total no. of GPs	Total no. of GPs audited at least once	%age of GPs audited at least once	Total no. of Issues reported	Total no. of issues closed	%age of issues closed	Total no of issues closed satisfactorily	Total no. of pending issues	Total no. of ATR uploaded
1	2	3	4	5	6	7	8	9	10	11
1	AIZAWL	71	71	100%	103	103	100%	102	0	103
2	CHAMPHAI	62	62	100%	104	104	100%	104	0	104
3	HNAHTHIAL	32	32	100%	50	50	100%	50	0	50
4	KHAWZAWL	38	38	100%	51	51	100%	51	0	51
5	KOLASIB	57	57	100%	98	98	100%	98	0	98
6	LAWNGTLAI	188	188	100%	320	320	100%	319	0	320
7	LUNGLEI	130	130	100%	175	175	100%	175	0	175
8	MAMIT	98	98	100%	204	204	100%	204	0	204
9	SAITUAL	44	44	100%	56	56	100%	56	0	56
10	SERCHHIP	55	55	100%	79	79	100%	78	0	79
11	SIAHA	99	99	100%	177	177	100%	177	0	177
Total		874	874	100%	1,417	1,417	100%	1,414	0	1,417

A total of misappropriated fund under MGNREGS amounting to Rs. 4,28,303 was fully recovered through Social Audits during the Financial Year 2024-2025. The fund is deposited in the dedicated recovery account maintained by the State.

Out of 1,417 issues identified during the course of social audits, 1,417 issues have been resolved by the implementing agencies/Social Audit Unit - MISSAAT.



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<https://sau.mizoram.gov.in>



1

Social Audit chu
thil dik lo zawm
chhuahna aiin thil
dik zawk tarlanna
a ni.

2

Social Audit chu
hmasawna
hnathawhte
langtlang taka
mipuite'n an
endikna hi a ni

3

Social Audit kalphung

Finfiahna

• Report

Vantlang
inkhawm
buatsaih

Action lak
leh record
vawn that

4

Social Audit thil tum

Rintlak leh langtlang
taka thil tih

Mipuite dikna
chanvo humhalh

Hnathawhte a
hmum ngeia enfiah

Harnghatna la hre
lote hnena hriattir

Mipuite harsatna
ngaihthlaksak