

The Society of Social Audit Unit-Tripura

Government Registered Society under Finance Department, Govt. of Tripura



Annual Report of Social Audit on Mahatma Gandhi NREGA for FY 2022-23 with periodicity 2021-22 & FY 2023-24 with periodicity 2022-23.

Social Audit

A tools to strengthen governance,Transperancy
& Accountability

Table of Contents

			Page no.
Preface			(ii)
Chapter No.	Chapter Name	Particulars	Page no.
Chapter -1	Status of Social Audit in the State of Tripura.	Introduction & Establishment of SAU-Tripura:	01-05
Chapter -2	Methodology.	i. Social Audit Process followed in State of Tripura:	06-07
		ii. Recent Changes in SAU:	08
		iii. Governing Body meetings held & Important Governing Body Decision:	08
		iv. Support of Social Audit by Administration:	08-09
Chapter -3	Number of Social Audits:	i. Number of MGNREGS Social Audits Conducted:	10
		ii. Social Audit Findings and Action Taken Reports:	10
		iii. Summary of Social Audit Findings & Action Taken Reports:	10-12
Chapter -4	Qualitative summary of social audit findings, action taken reports and future plan:	i. Qualitative summary of social audit findings for Financial Year 2022-23	13-17
		ii. Qualitative summary of social audit findings for Financial Year 2023-24.	17-23
		iii. Summary of Action Taken Reports in the last financial year:	23-24
		iv. Action plan to address the gap between cumulative social audit findings and cumulative action taken report.	24
		v. Changes in policy / MGNREGA Scheme Guidelines / Scheme implementation to address issues revealed from the most frequent social audit findings:	24
Chapter -5	Best Practices, Fund Management, Public/ Proactive Disclosure & Impact of Social Audit Unit, Tripura:	i. Best Practices:	25-28
		ii. Fund Management:	28
		iii. Public / Proactive Disclosure:	29
		iv. Impact:	30
Chapter -6	Social Audit Process Pictures:		31-35

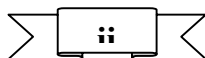
P R E F A C E

Annual Report of the Society of Social Audit Unit, Tripura containing the report of Social Audit on Mahatma Gandhi NREGA works conducted in 2022-23 FY covering the period of 01/04/2021 to 31/03/2022 and conducted in 2023-24 FY covering the period of 01/04/2022 to 31/03/2023 has been prepared collating all the Social Audit Report received from field functionaries.

2. The Social Audit Unit, Tripura conducted of Social Audit of Mahatma Gandhi NREGA from April, 2022 during 2022-23 with a periodicity of FY 2021-22 covering all 1176 nos. GP/VCs once and 832 nos GP/VCs twice. Again, from April, 2023 during 2023-24 with a periodicity of FY 2022-23 covering all 1176 nos. GP/VCs have been conducted under all 58 nos. of RD Blocks of Eight District of Tripura. The Social Audit has been conducted in conformity with the Audit of Schemes Rules 2011 & Auditing Standards issued by the MoRD, Govt. of India.

3. As per Notification No- F.No.1(126)/DIR/SAU/Estt/2019-20/5345-69 dated: 03/02/2021 the Social Audit Unit, Tripura has been registered Vide No. 8535 on 15.02.2021 as an Independent Society (Govt. registered) under Section 3 of Society Registration Act-1860 namely “The Society of Social Audit Unit, Tripura (SoSAUT) under Finance Department, Govt. of Tripura.

**Director
Social Audit Unit,
Tripura**



(Chapter: 1)

Status of Social Audit in the State of Tripura.

A. Introduction & Establishment of SAU-Tripura:

MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME:

The parliament enacted the Mahatma Gandhi National Rural Employment Guarantee Act, 2005 in September, 2005. Under the Act, the livelihood security of the households in rural area has been ensured by providing one hundred days of guaranteed employment in every financial year to every rural household whose adult members volunteer to do unskilled manual work. The Act came into force w.e.f 2nd Feb, 2006 in the districts notified by Government of India. Dhalai District was initially covered in the state. Remaining Districts have been notified under the Mahatma Gandhi NREGA w.e.f April, 2008.

i. Social Audit:

Social Audit is an audit of a Scheme/ Programme that is conducted jointly by the Government functionaries and the people, especially by those people who are affected by, or are the beneficiaries of such scheme. Hence, Social Audit can be described as verification of the implementation of a Programme/ scheme and its result by the community with active participation of the primary stakeholders. Social Audit protects and maintains social security of the people particularly living in rural area. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise aloud in a public and compared with the official records. The Social Audit process goes beyond accounting for the money that has been spent to examine whether the money was spent properly and has made a difference to people's lives with a view to see whether intended benefits of a Scheme/ Programme is reached to the actual beneficiaries.

- A social audit is an ongoing process in which the people work with the government to monitor and evaluate the planning and implementation of a scheme or programme, or indeed of a policy or law.
- Social audit ensures public accountability in the implementation of projects, laws and policies
- MGNREGA has institutionalized 'Social Audit' as means of continuous public vigilance (MGNREGA Act, Section 17)

❖ Basic Objective of a social audit:

- **Transparency:** Complete transparency in the process of administration and decision-making.
- **Participation:** A right based entitlement for all the affected persons to participate in the process of decision making and validation;
- **Accountability:** Immediate and answerability of elected representatives and government functionaries, to public and to all the concerned affected people, on relevant actions or inactions.

❖ Social audit is done by:

- Comparing official records with actual ground realities
- with the participation of the community in the verification exercise
- reading out the findings of the verification exercise aloud in a public platform.

❖ Legal Mandate:

- SoSAU-T may sue or may be sued in the name of the Chairman, Convener or any office bearer authorized by Governing Body in this behalf.

- No suit or proceeding shall abate by reason of any vacancy or change in the holder of the office of the Chairman, the Convener or any office bearer authorized in this behalf.
- Every decree or order against the SoSAUT in any suit or proceedings shall be executable against the property of the SoSAUT and not against the person or the property of the Chairman, the Convener or any office bearer.
- Any person, including a member of the SoSAUT who damages, injures or destroys and property of the SoSAUT or otherwise acts in a manner resulting in pecuniary loss to the SoSAUT can be issued by the SoSAUT. The fact that such person may be a member of the SoSAUT shall not in any manner prevent the SoSAUT from proceeding against him in a court of law.

ii. Details of establishment of exclusive Society for Social Audit with an independent Governing Body, appointment of independent Director & Staff.

❖ Creation of Social Audit Unit, Tripura:

Govt. of India in consultation with Comptroller and Auditor General of India, has notified MGNREGA Audit of Scheme Rules, 2011. The "Social Audit Unit" as defined under Rule 4 of MGNREGA Audit of Scheme Rules 2011, may be either a Society or Directorate, independent of the Implementing Departments/ Agencies. Accordingly, as per decision of the Council of Ministers issued under Memo No.F.3(I)-RD/2015/PART-I dated 23-03-2016 of RD Department, Govt. of Tripura, the Directorate of Audit, Finance Department has been identified and empowered as independent Unit to function as "SAU, Tripura" to conduct social audit of MGNREGA and other schemes. Thus, SAU, Tripura was constituted by RD Department vide notification No.F.3 (1)-RD/2015/Part-III/730 dated 23/03/2016. A MoU has also been signed between Joint Secretary, RD and Director Social Audit on 11-08-2016. Accordingly, SAU, Tripura started its functioning from September, 2016. The Social Audit Unit, Tripura thereafter has been registered under Section 3 of Society Registration Act-1860 vide notification F.No.1(126)/DIR/SAU/Estt/2019-20/5345-69 dated: 03/02/2021 and known as The Society of Social Audit Unit-Tripura (SoSAU-T), bearing Registration no: 8535 dated 15/02/2021.

❖ Governing Body of SAU, Tripura (As per Auditing Standard):

The SAU, Tripura is answerable to the Governing Body constituted under RD Department, Govt. of Tripura Notification No. F.3 (I)-RD/2015/Part-III/ 734 dated 23-03-2016 & F.No.1(126)/DIR/SAU/Estt/2019-20/5345-69 dated: 03/02/2021 and the Chief Secretary, Government of Tripura is the Chairperson & the Secretary Rural Development Department, Govt. of Tripura is the Member Secretary of the Governing Body of SAU, Tripura. Thereafter an amendment has been made & the Secretary Finance has been made as the Member Secretary of the Governing Body of SoSAU-T.

❖ The Governing Body Structure:

The Social Audit Unit, Tripura as well as The Society of Social Audit Unit- Tripura (SoSAUT), Tripura is answerable to the Governing Body constituted under RD Department, Govt. of Tripura Notification No. F.3 (I)-RD/2015/Part-III/ 734 dated 23-03-2016 & .No.1(126)/DIR/SAU/Estt/2019-20/5345-69 dated: 03/02/2021 and the Chief Secretary, Government of Tripura is the Chairperson & the Secretary Rural Development Department, Govt. of Tripura is the member Secretary of the Governing

Body of SAU, Tripura. Thereafter an amendment has been made & the Secretary Finance has been made as the Member Secretary of the Governing Body of SoSAU-T.

i.	Chief Secretary, Tripura	Chairperson
ii.	Secretary-in-Charge, Finance Deptt., Govt. of Tripura	Member- Secretary
iii.	Secretary-in-Charge, RD Deptt., Govt. of Tripura	Member
iv.	Secretary-in-Charge, Panchayat Deptt., Govt. of Tripura	Special Invitee
v.	Secretary-in-Charge, Handloom, Handicraft & Sericulture Deptt., Govt. of Tripura	Special Invitee
vi.	Principal Accountant General (Audit), Tripura, Agartala /Accountant General (Audit)/ her or his nominee	Member
vii.	Director, Social Audit Unit, Tripura	Convener
viii.	Secretary-in-Charge, Tribal Research Institute, Govt. of Tripura.	Member
ix.	Head of Department, Department of Sociology, Maharaja Bir Bikram College	Member
x.	Head of Department, Rural Development, Tripura University	Member
xi.	One Representative from Faculty members of SIPARD, AD Nagar Agartala	Member
xii.	Chairperson, Tripura Commission for Women (TCW)	Member
xiii.	PCCF, Forest Department, Govt. of Tripura	Special Invitee.
xiv.	Secretary-in-Charge, Agriculture Department, Govt. of Tripura.	Special Invitee
xv.	Secretary-in-Charge, Horticulture Department, Govt. of Tripura.	Special Invitee.
xvi.	Secretary-in-Charge, PWD (DWS) Department, Govt. of Tripura.	Special Invitee
xvii.	Secretary-in-Charge, PWD (WR) Department, Govt. of Tripura.	Special Invitee.
xviii.	Secretary-in-Charge, Social Welfare and Social Education Department, Govt. of Tripura.	Special Invitee
xix.	Secretary-in-Charge, Fishery Deptt., Govt. of Tripura	Special Invitee.
xx.	Secretary-in-Charge, ARDD, Govt. of Tripura	Special Invitee
xxi.	Secretary-in-Charge, Sports & Youth Affairs Deptt., Govt. of Tripura	Special Invitee
xxii.	Joint Secretary, RD Deptt., Govt. of Tripura	Special Invitee

❖ **Executive Committee of the SoSAU-T:**

The Social Audit Unit, Tripura has been registered under Section 3 of Society Registration Act-1860 vide notification F.No.1(126)/DIR/SAU/Estt/2019-20/5345-69 dated: 03/02/2021. The signatories to the Memorandum of Association are the members of the Executive Committee to whom by Rules of the Society, the management of the affairs of the Society shall remain entrusted. The Chief Secretary, Government of Tripura is the Chairman & the Secretary Rural Development Department, Govt. of Tripura is the Member Secretary of the Executive Committee of SoSAU, Tripura. Thereafter an amendment has been made & the Secretary Finance has been made as the Chairman and the Director, SAU-Tripura has been made as the Member Secretary of the Executive Committee of SoSAU-T.

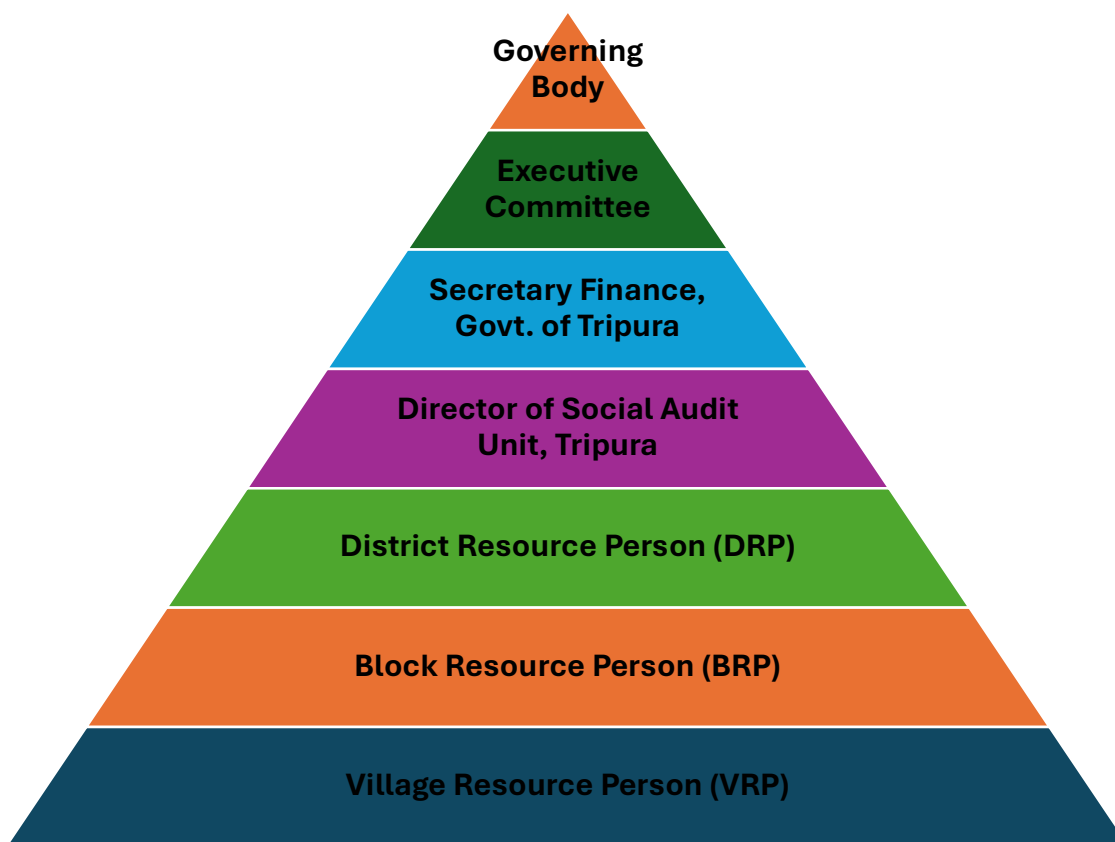
❖ **Executive Committee Structure:**

1.	The Secretary, Finance Department, Govt. of Tripura	Chairman
2	The Secretary in Charge, RD Department, Govt. of Tripura / his or her nominee	Member
3	The Principal Accountant General (Audit) /his or her nominee,	Member
4.	The Director, Social Audit Unit, Tripura	Member Secretary
5.	One Representative from Faculty member, SIPARD	Member

❖ **Human Resource of SAU, Tripura:**

Sl. No	Name of the Post	Present Strength	Remarks
Deputed Staff from State Govt.			
1	Director	1 no.	Independent Director (Retired TCS, SSG Officer) have been Engaged up to February, 2025.
2	Auditor	1 no.	Holding the charge of Accountant of SAU, Tripura.
3	Group- D	1 no.	Deputed from THHDC Ltd
Core Staff of SAU, Tripura			
1	District Resource Persons	16 nos.	Completed 30 days certificate programme on “Social Accountability and Social Audit”
2	Block Resource Persons	46 nos.	
3	Village Resource Persons	371 nos.	Completed 5 (Five) days training.

Social Audit Unit Setup:



(Chapter: 2)

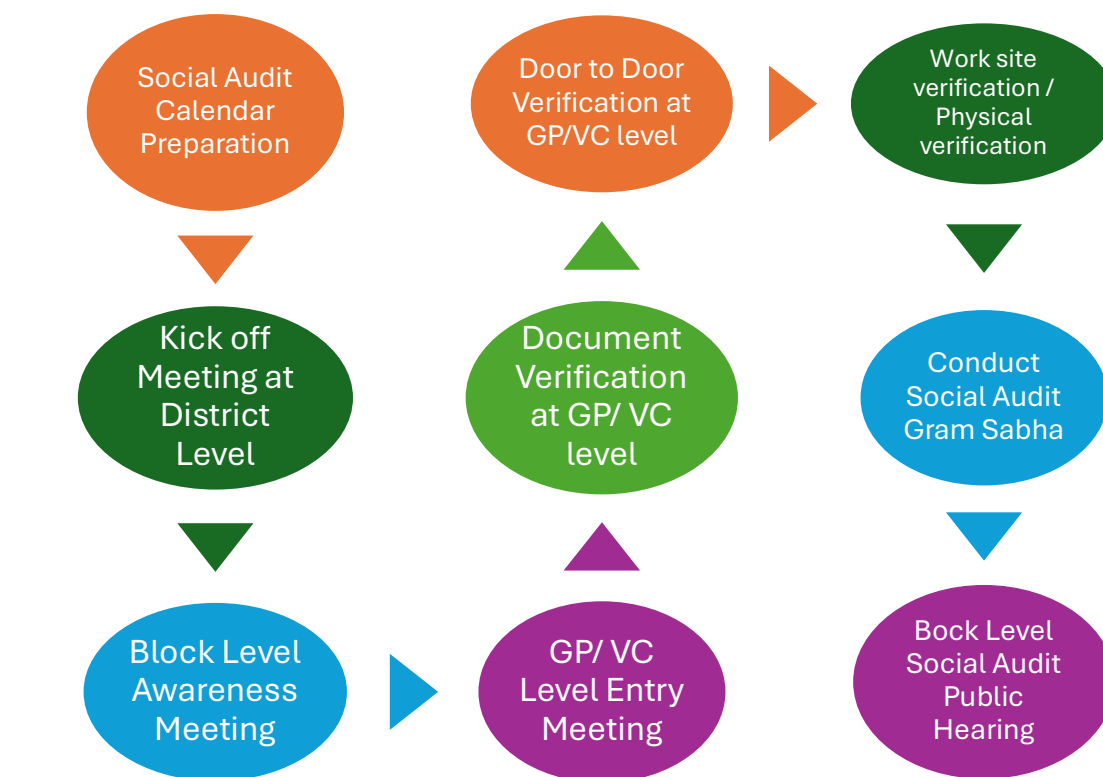
Methodology:

i. Social Audit Process followed in State of Tripura:

- ❖ Annual Social Audit Calendar has been prepared beginning of the year in consultation with DM & Collector as well as DRPs of the concerned Districts and the same has been placed before the Governing Body for approval.
 - ❖ District level Kick-off meeting has been conducted by the District Programme Co-coordinator with all the Implementing Officials 15 days before commencement of Social Audit in GP/VCs. During the Meeting Social Audit calendar has been shared and requested to all Implementing Agencies to provide necessary documents and extend cooperation to the Social Audit Team.
 - ❖ Thereafter Block level Kick-off meeting is held. During the meeting social Social Audit calendar has been shared and P.O. requested to all the Implementing Agencies to provide necessary documents and to extend cooperation to the Social Audit Team.
1. **Day-1:** On the first day Social Audit Team conducted an entry meeting with the Panchayat Officials and PRI members to discuss about Social Audit process, prepare work plan and place requisition to GP/VCs about requirement of Social Audit Team to conduct Social Audit. Social Audit Team Start verifying with original documents.
 2. **Day-2:** On the second day Social Audit Team (SAT) verify 7 Registers, Case record and other related documents maintained by the Panchayat Officials/other IAs.
 3. **Day-3:** On the third day SAT verify 7 Registers, Case record and other related documents maintained by the Panchayat Officials/other IAs.
 4. **Day-4:** On the fourth day SAT visit door to door for verification of job card, Bank Pass Book etc. and Conduct Focus Group Discussion (FGD) to mobilize the community especially weaker section of the society about the rights & entitlements of the Schemes and request them to participate in Social Audit Gram Sabha and to raise their voice.
 5. **Day-5:** On the fifth day SAT also visit door to door for verification job card, Bank Pass Book etc. and Conduct FGD to mobilize the community. SAT also visit the work sites to verify the Asset created from the Schemes. During field visit interaction is also made with different stakeholders particularly with Job card holders and individual beneficiaries.
 6. **Day-6:** On the sixth day also SAT visit work sites and door to door for verifications of job card, Bank Pass Book, works etc. and create awareness amongst the beneficiaries as well as the wage seekers. Information Education Communication (IEC) activities like postering of the 10(ten) entitlements, leaflet distribution and announcement of the date and time of Social Audit Gram Sabha were also carried out.
 7. **Day-7:** On the seventh day also SAT visit work sites and door to door for verifications of job card, Bank Pass Book, works etc. and create awareness amongst the beneficiaries as well as the wage seekers. IEC activities like postering of the 10(ten) entitlements, leaflet distribution and announcement of the date and time of Social Audit Gram Sabha were also carried out.
 8. **Day-8:** On the eighth day SAT prepare the reports for Social Audit Gram Sabha on the basis of documents collected and verified, door to door visits and work site verification.

9. **Day-9:** As a process of social audit, the Gram Sabha held on ninth day of Social Audit in the GP and preferences were given to the stakeholders present in the Gram Sabha.
10. The Gram Sabha is presided over by an elderly person of the village selected by villagers who were present in the Gram Sabha and conducted in presence of GP official, GRS /villagers. Representatives from the Office of the Programme Officer (BDO) were also present in the Gram Sabha. DPC nominates Observer in some Gram Sabha to observe the proceeding of the Gram Sabha.
11. As indicated in the Annual Master Circular, 10 (Ten) entitlements were read out in Gram Sabha for creating awareness the right and entitlements. The Social Audit Team had read out the social audit report prepared in local language in the gram Sabha.
12. After a long discussion on the findings placed by the Social Audit Team, finally the Social Audit Report is approved in the Gram Sabha (exit meeting) with their recommendations.
13. Thereafter concerned Team Leader (BRP) of Social Audit Team has to upload the social audit findings in the MGNREGA Soft MIS.
14. After conduct of Social Audit Gram Sabha Block Level Public Hearing is held in the Block in presence of representative from DPC (DM & Collector), PO (BDO), all Block level Implementing Agency of different Line Departments including GPs/VCs Secretary & GRS and PRI Bodies to discuss on issues raised during Social Audit for proper action.

Process of Social Audit under Social Audit Unit-Tripura



ii. Recent Changes in SAU:

- Re-constitution of the Governing Body and the Executive Committee of Society of Social Audit Unit, Tripura i.e. 1st amendment of the G.B. & E.C. of SoSAUT.

iii. Governing Body meetings held & Important Governing Body Decision:**❖ Governing Body meetings held:**

- The 5th Governing Body Meeting of the Society of Social Audit Unit-Tripura (SoSAU-T) was held on 12.02.2024 in the Conference Hall No. 2 of the Civil Secretariat.

❖ Important Governing Body Decision:

- Approval of Annual Budget and Annual Social Audit calendar for F.Y. 2024-25.
- To provide major Social Audit findings in the next Government Body meeting.
- Re-constitution of the Governing Body and the Executive Committee of Society of Social Audit Unit, Tripura i.e. 1st amendment of the G.B. & E.C. of SoSAUT.
- Extension of the services of the Director of SoSAU-T, Shri Sunil Debbarma, TCS, SSG (Retd.) up to the age of 65 years i.e. up to February, 2025.
- The proposal for conduct of external assessment of the Social Audit Unit Tripura by the Director, Audit is approved.
- Approval of Audited Accounts & UC for F.Y. 2022-23.

iv. Support of Social Audit by Administration:**❖ Details relating to orders to officials for submission of documents:**

- During Kick-off meeting DM & Collector instruct all Programme Officers (BDOs) & District level Implementing Agency of different Line Departments to submit all related documents to Social Audit Team in stipulated time. Further, PO (BDO) instruct all Block level Implementing Agency of different Line Departments in the Block level meeting to submit all related documents in time and also issue a letter to all Line Departments for submission of necessary documents. Secretary of the different Line Departments also have issued instruction to their Subordinate Officer working in the Districts and State level to submit required documents to the Social Audit Team and also instructed to ensure presence of representative from their respective Departments during Social Audit.

❖ Attending Gram Sabhas and Public Hearings and taking appropriate action on the findings:

- DPC (District Magistrate & Collectors) of concerned Districts engaged Officers to work as an Independent Observer and to remain present in the Social Audit Gram Sabha. In the Block level Public Hearing DM & Collector or his Representative remain present and take appropriate action on the findings of the Social Audit.

❖ Details on periodic review of Social Audit findings and Action Taken Reports at Districts & State level:

- DPC (DM & Collector) of each Districts conduct monthly review meeting with POs in presence of District level authorities of Line Departments where Social Audit (ATR) is reviewed & discussed.
- Similarly, the Secretary, RD Department also hold a Review meeting on the status of Social Audit findings with DPC every month in presence of the Director, Social Audit.
- Director, SAU also hold a Review meeting with DRPs on the status of Social Audit in the different GP/VC including disposal of Action Taken Reports & SARs.

❖ Provision of a safe and secure environment for teams facilitating Social Audit:

- No adverse report received from DRP, BRP & Social Audit Team. Environment for holding Social Audit is conducive.
- **Any incidence of breach of security and action taken:** Nil.

Governing Body & Director of SAU

Chair-person of Governing Body (Name & Designation)	Sri Jitendra Kumar Sinha, IAS, Chief Secretary, Government of Tripura.
Chair-person of Executive Body (Name & Designation)	Sri Apurba Roy, IAS, Secretary Finance, Government of Tripura.
Name of SAU Director and whether full-time of in-charge	Sri Sunil Debbarma, TCS, SSG (Retd.), Director, SAU, Tripura as a full time Director.
Names of Civil Society Representatives	1. Tripura Commission for Women (TCW). 2. Representative from Faculty member of SIPARD. 3. Head of Department, Rural Development, Tripura University. 4. Head of Department, Department of Sociology, MBB College.

Staff Strength of SAU

Sl. No.	Staff	Number of full-time staff employed in SAU	Number certified (completed 30-day certificate course)
1.	District Resource Persons (DRP)	16 nos.	16 nos.
2.	Block Resource Persons (BRP)	46 nos.	46 nos.
3.	Village Resource Persons (VRP)	371 nos.	Completed 5 days Training Programme.

(Chapter-3)**Number of Social Audits:****i. Number of MGNREGS Social Audits Conducted:**

Number of MGNREGS Social Audits Conducted:					
Financial Year	Number of GPs in the state	GPs where audit was done once		GPs where audit was done twice	
		Number of GPs	% of GPs*	Number of GPs	% of GPs*
2022-23	1176 nos.	1176	100%	832	70.75%
2023-24	1176 nos.	1176	100%	0	0

ii. Social Audit Findings and Action Taken Reports:

Social Audit Findings and Action Taken Reports:					
Financial Year	Total number of issues reported	Total number of issues on which Action Taken Report (ATR) has been submitted	Total Number of Issues closed satisfactorily	Total number of issues entered in the MIS	Total number of Action Taken Reports uploaded in the MIS
2022-23	7352	5942	1557	7352	5942
2023-24	5535	4046	1021	5535	4046
Cumulative from FY 2022-23 to 2023-24	12887	9988	2578	12887	9988

iii. Summary of Social Audit Findings & Action Taken Reports:

Social Audit Issues are classified into 4 different types (Financial Misappropriation, Financial Deviation, Grievance and Process Violation). Details of it as follows: -

a. Financial Misappropriation (FM) Issues Summary:

Financial Year	Financial Misappropriation Issues			Financial Misappropriation Amount			
	Number of FM issues reported	Number of issues on which ATR has been submitted	Number of issues closed satisfactorily	FM Amount as reported in Social Audit	Amount accepted	Amount Rejected	Amount recovered
2022-23	348	310	73	6237827.00	5285206.00	Not Yet Rejected	1974611.00
2023-24	451	333	81	8265016.00	6091434.00		1653481.00
Cumulative from FY- 2022-23 to 2023-24	799	643	154	14502843.00	11376640.00		3628092.00

b. Financial Deviation (FD) Issues Summary:

Financial Year	Financial Deviation Issues			Financial Deviation Amount		
	<i>Number of FD issues reported</i>	<i>Number of issues on which ATR has been submitted</i>	<i>Number of issues closed satisfactorily</i>	<i>FD Amount as reported in Social Audit</i>	<i>Amount ordered to be recovered</i>	<i>Amount recovered</i>
2022-23	1190	847	1	77437631.00	0	0
2023-24	1079	748	0	180705229.00	0	0
Cumulative from FY-2022-23 to 2023-24	2269	1595	1	258142860.00	0	0

c. Grievances Issues Summary:

Financial Year	Number			Amount			
	<i>Number of grievances registered</i>	<i>Number of issues on which ATR has been submitted</i>	<i>Number of grievances redressed satisfactorily</i>	<i>Amount due workers as reported in Social Audit</i>	<i>Amount Accepted</i>	<i>Amount Rejected</i>	<i>Amount paid to workers</i>
2022-23	142	126	0	81423.00	0	0	0
2023-24	216	175	0	1847947.00	0	0	0
Cumulative from FY-2022-23 to 2023-24	358	301	0	1929370	0	0	0

d. Process Violation Issues Summary:

Financial Year	Number of Process Violation Issues reported	Number of issued on which ATR has been submitted	Number of issues closed satisfactorily
2022-23	5672	4659	1492
2023-24	3789	2791	949
Cumulative from FY-2022-23 to 23-24	9461	7450	2441

e. Disciplinary Action:

Financial Year	Fines under section 25 of MGNREGA			Number of employees censured/warned	Number of employees suspended	Number of employees terminated
	<i>Number of employees fined</i>	<i>Amount of fine levied</i>	<i>Amount of fine paid</i>			
2022-23	0	0	0	8	1	0
2023-24	0	0	0	0	0	0
Cumulative from FY-2022-23 to 2023-24	0	0	0	8	1	0

f. Criminal Action:

Financial Year	Number of FIRs filed	Number of cases under investigation	Number of cases in which charge sheet has been filed	Number of cases in which closure report has been filed
2022-23	0	0	0	0
2023-24	0	0	0	0
Cumulative from FY-2022-23 to 2023-24	0	0	0	0

(Chapter-4)**Qualitative summary of social audit findings, action taken reports and future plan:****i. Qualitative summary of social audit findings for Financial Year 2022-23**

Summary of Social Audit Issues for Financial Year 2022-23					
Financial Year	Issue Type	Issue Category	Issue Sub-Category	Number of Issue	Amount Involved (Rs.)
2022-23	Financial Misappropriation	Material Procurement	Amount of material purchased is less than specified in the bills	2	38,639.00
			Booked expenses have not been spent	10	8,86,094.00
			Fake bills	19	5,64,789.00
			Poor quality material has been used	2	1,88,566.00
		Payment to person who did not work	Amount misappropriated by individuals through fake entries	1	3,920.00
			Payment made but no work was done	12	3,10,960.00
			Payment made to dead person	98	5,13,079.00
			Payment to migrated person	42	5,69,745.00
			Payment to person employed full-time elsewhere (government; school; private firm etc.)	11	66,972.00
			Payment to person who did not work	31	1,26,442.00
			Person has got more wages than what was due to him	39	98,124.00
			Wages paid to a person twice on the same date	1	7,816.00
		Work Related	No trace of planted saplings	1	2,12,817.00
			No trace of work now	1	3,69,276.00
			Payment has been made twice for the same work	3	24,085.00
			Work was allotted to ineligible beneficiary	26	4,53,154.00
			Work was not done/No Work found at the worksite	7	3,02,859.00
2022-23	Financial Misappropriation	Others	Family has more than one job card and has been paid more for more than 100 days	40	14,77,320.00
			Inappropriate administrative expenses	1	22,000.00
			Payment to worker without job card	1	1,170.00
	Financial Deviation	Records not produced	Bills and vouchers not produced for Social Audit	60	17,400.00
			FTOs not produced for Social Audit	2	-

2022-23	Financial Deviation		MBooks not produced for Social Audit	14	4,94,332.00
			NMRs not produced for Social Audit	3	38,300.00
			Other records not produced	8	-
			Records not produced for social Audit	504	4,41,56,761.00
			Wagelists not produced for Social Audit	1	-
			Work Records (Gram Sabha resolutions; Administrative & Technical Sanction; Technical Estimate not produced for Social Audit)	5	-
		Work Records	Excess payment due to arithmetic errors in M book	2	777.00
			Expenditure amount is greater than the amount sanctioned	99	19,99,935.00
			Expenditure amount is greater than the revised amount sanctioned	6	81,351.00
			Payment has been made without check measurement and super check measurement	39	1,15,917.00
			Payment has been made without Mbook entries	32	28.00
			Payment made is higher than what was sanctioned in NMR	7	11,836.00
		Work Selection	Public work has been done in private land	1	-
			Sanction of ineligible work	36	1,76,98,784.00
			Work on private land - beneficiaries were not selected as per norms	11	-
			Work on private land - beneficiary did not work in the worksite	152	5,54,115.00
			Work on private land - beneficiary does not have Job Card	86	53,34,320.00
			Work taken up without Administrative Sanction	3	4,75,841.00
			Work taken up without Gram Sabha approval	108	62,19,190.00
			Work taken up without Technical Sanction	1	-
		Work Execution	Significant differences between measurements at worksite and recorded values in Mbook	10	2,38,745.00

	Grievance	JC Related	Application for new Job Card	17	-
			Application for renewal of Job Card	9	-
			Complaint - unable to get Job Card	32	-
			Complaint - unable to renew Job Card	8	-
		Wages related	Complaint - application for payment of compensation for delayed wages	17	2,596.00
			Complaint - application for payment of delayed wages	1	457.00
			Complaint - application for payment of unemployment allowance	1	530.00
			Complaint - non-payment of minimum wages	2	366.00
			Complaint-application for payment of non-paid wages	10	22,907.00
		Work site facilities	Complaint – non-provision of worksite facilities	36	-
		Individual Assets related	Application for plantation work in individual land	1	-
		Gram Sabha related	Works are not selected in the gram sabha	1	-
	Process Violation	Work Quality	Asset has been destroyed	24	1,79,437.00
			Failure to safeguard and maintain completed work	8	4,42,456.00
			Missing trees / plantations / farm pond	2	21,120.00
			Quality of work is poor	34	3,85,246.00
			Work is not useful for the community	14	3,77,732.00
2022-23	Process Violation	Work Selection	Shelf of works is not available	6	-
			Systematic and participatory planning exercise to identify works was not conducted	173	79,23,402.00
			Work selection is not done through gram sabha resolutions	10	-
		Work Execution	Overseer / TA does not visit the worksite regularly	8	-
			Work has not been completed for a long time	68	87,85,194.00
		Maintenance of Registers, records	Asset Register is poorly maintained	342	-
			Block registers have been maintained poorly	3	-

2022-23	Process Violation		Completion Report has not been prepared even after the final bill has been made	25	-
			Job Card Application Register is poorly maintained	7	-
			Job cards have been maintained poorly	272	-
			Mbooks have been maintained poorly	45	88,670.00
			Mismatch between NMR and Mbook	2	-
			Multiple job cards have been issued to the same family	33	3,900.00
			NMRs have been maintained poorly	85	-
			Online details about family (Name, age, caste, relationship etc.) is wrong	1	-
			Other records irregularity	1125	-
			Photos in 3 stages not available	415	37,750.00
			Panchayat registers have been maintained poorly	526	25,034.00
			Variation in signature / thumb-print between NMR and Job Card Application Register	9	-
			Worker is present in multiple Job Cards	7	63,821.00
		Transparency & Accountability	Citizen Information boards are not put up	589	24,07,609.00
			Gram Panchayat office has not displayed shelf of projects; works taken up and amount spent	19	-
			Job Cards are not with workers	60	-
			Measurement is not done in the presence of workers	79	-
			NMRs are not maintained in the worksite	5	10,097.00
			NMRs are not publicly read out at the worksite	1	-
			Panchayat registers not produced for Social Audit	41	-
			Pay slips are not issued to workers	327	-
			Rozgar Diwas is not conducted once every month	406	-
			Wall writings have not been done	554	-
		Administration	Families have been issued more than 1 job card	5	-

			Ineligible people have been issued Job Cards	21	1,15,480.00
		Denial of Entitlements	No process to collect work applications	44	-
			Non-payment of compensation for delayed wages	69	29,282.00
			Non-payment of unemployment allowance	10	25,652.00
			Worksite facilities are not provided	170	-
		Financial	Material Expenses Issue	28	6,48,064.00

ii. Qualitative summary of social audit findings for Financial Year 2023-24.

Summary of Social Audit Issues for Financial Year 2023-24					
Financial Year	Issue Type	Issue Category	Issue Sub-Category	Number of Issue	Amount Involved (Rs.)
2023-24	Financial Misappropriation	Material Procurement	Booked expenses have not been spent	30	9,22,289.00
			Fake bills	11	3,21,178.00
			Materials have been procured at higher rates	1	7,780.00
			Poor quality material has been used	1	59,132.00
		Payment to person who did not work	Payment made but no work was done	27	5,28,413.00
2023-24	Financial Misappropriation	Payment to person who did not work	Payment made to dead person	99	4,91,317.00
			Payment to migrated person	39	2,24,100.00
			Payment to person (mate; panchayat president; secretary; ward members and other influential persons and their relatives) who did not work	1	1,080.00
			Payment to person employed full-time elsewhere (government; school; private firm etc.)	15	73,414.00
			Payment to person who did not work	43	7,43,334.00

			Payment to person who did not work but work was done	1	3,992.00
			Person has got more wages than what was due to him	40	4,32,918.00
			Person not presents in NMR has been included in the FTO	26	41,921.00
			Wages paid to a person twice on the same date	2	20,888.00
		Work Related	Inappropriate work was executed	4	6,97,227.00
			No trace of planted saplings	2	76,324.00
			No trace of work now	1	-
			Payment has been made twice for the same work	1	3,500.00
			Work was allotted to ineligible beneficiary	46	4,91,112.00
			Work was done with machines	3	58,362.00
			Work was not done/ No Work found at the worksite	14	13,75,172.00
2023-24	Financial Misappropriation	Others	Family has more than one job card and has been paid more for more than 100 days	20	1,80,030.00
			Inappropriate administrative expenses	24	15,11,533.00
	Financial Deviation	Work Selection	Administrative Sanction was for one work but some other work was done	5	2,70,832.00
			Excess values in Technical Estimate	1	1,475.00
			Public work has been done in private land	2	-
			Same work has been taken up repeatedly	4	85,499.00
			Sanction of ineligible work	29	2,55,26,526.00

			Work on private land - beneficiaries were not selected as per norms	11	-
			Work on private land - beneficiary did not work in the worksite	199	13,30,665.00
			Work on private land - beneficiary does not have Job Card	43	6,33,276.00
			Work taken up without Gram Sabha approval	127	50,23,280.00
			Work taken up without Administrative Sanction	1	115.00
		Work Records	Excess payment due to arithmetic errors in M book	5	18,787.00
			Expenditure amount is greater than the amount sanctioned	28	3,18,548.00
			Expenditure amount is greater than the revised amount sanctioned	4	1,82,026.00
		2023-24	Financial Deviation	Work Records	Final payment has been made without super check measurement
Payment has been made without check measurement and super check measurement	36				47,427.00
Payment has been made without Mbook entries	11				1,25,928.00
Payment made as per NMR is higher than amount recorded in Mbook	29				92,382.00
Payment made is higher than what was sanctioned in NMR	3				1,49,076.00
Work Execution	Significant differences between measurements at worksite and recorded values in Mbook			6	17,12,035.00

			Proportionate expenditure wise work is not done	1	2,79,558.00
		Records not produced	Bills and vouchers not produced for Social Audit	33	85,363.00
			MBooks not produced for Social Audit	12	-
			NMRs not produced for Social Audit	7	-
			Other records not produced	7	-
			Records not produced for Social Audit	443	14,45,61,879.00
			Wage lists not produced for Social Audit	5	-
			Work Records (Gram Sabha resolutions; Administrative & Technical Sanction; Technical Estimate not produced for Social Audit)	3	-
	Grievance	JC Related	Application for new Job Card	27	-
2023-24	Grievance	JC Related	Application for renewal of Job Card	17	-
			Complaint – JC has been borrowed by implementation officials	1	-
			Complaint - Job Card not updated	3	-
			Complaint - unable to get Job Card	68	-
			Complaint - unable to get replacement for lost Job Card	1	-
			Complaint - unable to renew Job Card	15	-
		Wages related	Complaint - application for payment of compensation for delayed wages	27	39,422.00
			Complaint - application for payment of delayed wages	5	4,264.00

			Complaint - application for payment of unemployment allowance	4	14,770.00
			Complaint - non-payment of minimum wages	10	6,110.00
			Complaint-application for payment of non-paid wages	29	48,246.00
		Work Related	Complaint - Unable to get work	3	1,060.00
		Work site facilities	Complaint – non-provision of worksite facilities	6	-
	Process Violation	Maintenance of Registers/ records	Asset Register is poorly maintained	216	-
			Block registers have been maintained poorly	1	-
			Completion Report has not been prepared even after the final bill has been made	30	-
2023-24	Process Violation	Maintenance of Registers/ records	Difference in the days worked and wages earned between JC and online entry	3	959.00
			Job Card Application Register is poorly maintained	19	-
			Job cards have been maintained poorly	289	1,000.00
			Multiple job cards have been issued to the same family	28	3,600.00
			Mbooks have been maintained poorly	38	8,800.00
			Mismatch between block and panchayat Job Card registers	2	-
			NMRs have been maintained poorly	69	2,544.00
			Other records irregularity	855	1,914.00

			Panchayat registers have been maintained poorly	341	10,920.00
			Photos in 3 stages not available	256	7,800.00
			Register 1 not maintained	5	-
			Worker is present in multiple Job Cards	3	9,088.00
			Variation in signature / thumb-print between NMR and Job Card Application Register	1	-
		Transpare ncy & Accountab ility	Citizen Information boards are not put up	296	12,23,490.00
			Gram Panchayat office has not displayed shelf of projects; works taken up and amount spent	8	-
2023-24	Process Violation	Transpare ncy & Accountab ility	Job Cards are not with workers	47	-
			Measurement is not done in the presence of workers	28	-
			NMRs are not maintained in the worksite	4	-
			No process to collect/ record and act on grievances	1	-
			Panchayat registers not produced for Social Audit	8	-
			Pay slips are not issued to workers	75	-
			Poor cooperation from the implementation team for social audit from the panchayat	2	-
			Rozgar Diwas is not conducted once every month	179	-
			Wall writings have not been done	328	-

		Financial	Material Expenses Issue	5	-
			Administrative Expenses Issue	6	58,700.00
		Denial of Entitlements	No process to collect work applications	36	2,941.00
			Non-payment of compensation for delayed wages	123	63,136.00
			Non-payment of unemployment allowance	122	16,89,141.00
			Worksite facilities are not provided	57	-
Administration	Families have been issued more than 1 job card	9	21,240.00		
2023-24	Process Violation	Administration	Ineligible people have been issued Job Cards	34	1,62,892.00
		Work Quality	Work is not useful for the community	5	2,10,884.00
			Failure to safeguard and maintain completed work	1	-
			Missing trees / plantations / farm pond	4	41,341.00
			Quality of work is poor	21	2,19,868.00
		Work Selection	Shelf of works is not available	20	2,51,724.00
			Systematic and participatory planning exercise to identify works was not conducted	124	1,81,74,534.00
			Work selection is not done through gram sabha resolutions	63	16,60,606.00
		Work Execution	Work has not been completed for a long time	27	8,22,130.00

iii. Summary of Action Taken Reports in the last financial year:

- Recovery from concerned persons.
- Warning letter issued.
- Formed Enquiry Committee in few Blocks & few District level.
- Corrective Measures have been taken by the Implementing Agencies.

- Conducted Block Level Public Hearing for taken up corrective measures.
- Conducted District Level Public Hearing for taken up corrective measures.
- Registers has been maintained and updated by the GP/ VC's.
- Gram Rozgar Diwas has been conducted by the GP/ VC's.
- CIBs has been installed in work sites.
- Case file has been started maintaining properly.

iv. *Action plan to address the gap between cumulative social audit findings and cumulative action taken reports:*

- A) The Secretary RD have initiated for recovery of misappropriated amount against decided cases giving specific target date to all DPCs.
- B) All DPCs (District Programme Co-Ordinator's) have been directed by the Secretary, RD to monitor the SA issues during the monthly meeting with the BDOs and monitored by the Secretary R.D. at the State level in a regular routine meeting and during VC meetings with all DPCs.
- C) After completion of Social Audit of all the GP/VCS in a concerned R.D. Block, block level public hearing is held. DM & Collector or his representative presides over the meeting. DPC also have arranged District Level Public Hearing and pass order for immediate recovery of misappropriated amount.

v. *Changes in policy / MGNREGA Scheme Guidelines / Scheme implementation to address issues revealed from the most frequent social audit findings:*

❖ Following Policy Reforms has been observed:

- After raising the observation by the Social Audit Team, the State Employment Guaranty Council in its meeting held on 13/01/2020 under the Chairmanship of Hon'ble Chief Minister, Tripura has decided to send a proposal to the MoRD, GoI for allowing to take up Pineapple Plantation, Dragon fruit & Banana plantation under MGNREGS. Thereafter, MoRD, GoI informed that only Dragon fruit are permissible work and Pineapple Plantation is not permissible under MGNREGS. Accordingly, State has been focussing on Dragon fruit plantation and stopped execution of Pineapple Plantation.
- After raising the observation by the Social Audit Team i.e. execution of work beyond the Ceiling limit of individual benefit under MGNREGS, the limit of individual benefit enhanced to Rs. 6 lakhs in the SEGC meeting held on 11.12.2018 effective from 01.09.2016 as mentioned in the Minutes of the SEGC Meeting held on 13.01.2020.
- Against the social audit observation, the State Employment Guaranty Council in its meeting held on 07/08/2023 under the Chairmanship of Hon'ble Chief Minister, Tripura has decided that All PIAs shall ensure the survivability rate of plantation above 90% to consider the projects as successful.

(Chapter-5)**Best Practices, Fund Management, Public/ Proactive Disclosure & Impact of Social Audit Unit, Tripura:****i. Best Practices:**

Sl. No.	Issues	Best Practice
1	GP/VC Conducted Rojgar Diwas in GP/VCS time to time after conduction of Social Audit.	<p><u>Previous position:</u> During conduct of Social Audit in the financial year 2019-20 to 2020-21, it was noticed that most of the GP/VCS not conducted Rojgar Diwas time to time and does not maintained registers for Rojgar Diwas in GP/VC and the said issues were raised in Social Audit Gram Sabha and accordingly the issues were also uploaded in Social Audit MIS Portal.</p> <p><u>Social Audit Team contribution:</u> During Social Audit, SAT has generated awareness to the GP/VCS officials as well as wage seekers regularly in importance of Rojgar Diwas through Group Discussion, Gram Sabha, read out and pasting of entitlements, postering, leaflet distribution etc. and its impact.</p> <p><u>Current scenario:</u> During conduct of Social Audit during 2021-22 onwards it was observed that GP/VCS were started conducting Rojgar Diwas time to time maintaining register for the purpose in most of the GP/VCS.</p>
2	GP/VCS has been providing Work site facilities to the worker after Social Audit.	<p><u>Previous position:</u> During conduct of Social Audit in the financial year 2018-19 to 2019-20, it was noticed that most of the GP/VCS were not provided work site facilities to the worker in MGNREGS work which is violation of Act and the said issues were raised in Social Audit Gram Sabha and accordingly the issues were also uploaded in Social Audit MIS Portal.</p> <p><u>Social Audit Team contribution:</u> During Social Audit, SAT has been generated awareness to the GP/VCS, PO & DPC officials as well as wage seekers regularly on the work site facility through Group Discussion, Gram Sabha, read out and pasting of entitlements, postering, leaflet distribution etc. and also the matter has been discussed in the review meeting held at Block, District & State level.</p> <p><u>Current scenario:</u> During conduct of Social Audit during 2020-21 onwards it was observed that GP/VCS were started providing work site facilities to the worker during MGNREGS work.</p>
3	Work has been executed or amount recovered after	<p><u>Previous position:</u> During conduct of Social Audit in the financial year 2017-18 to 2019-20, it was</p>

	Social Audit and the issue regarding 'no trace of work now' has been reduced.	<p>noticed that some MGNREGS works were not found in the worksite and the said issues were raised in Social Audit Gram Sabha and accordingly, no trace of work uploaded in the Social Audit MIS Portal.</p> <p><u>Social Audit Team contribution:</u> During Social Audit, SAT has been visited the worksite and discussed with stake holders, generated awareness to the beneficiaries, matter also brought to the PO & DPC officials through Social Audit Report. This matter has been discussed in the Block Level Public Hearing, District & State level review meeting. Authority has been taken action, in some cases recovery made and, in some cases, work has been executed in the worksite.</p> <p><u>Current scenario:</u> During conduct of Social Audit during 2020-21 onwards it was observed that work has been executed in the worksite in time and 'no trace of work' issues are not found.</p>
4	Reduce the issue regarding Sanction of non-permissible work after Social Audit.	<p><u>Previous position:</u> During conduction of Social Audit at different GP/VCs, it was found that ineligible work (Betel Vine, Banana, Pineapple, SBDTW etc.) was sanctioned and executed in the GP/VC by the Authority. This issue was raised in different GP/VCs in different financial year and accordingly uploaded in MIS Portal.</p> <p><u>Social Audit Team Contribution:</u> During conduction of Social Audit by SAT at GP/VC, SAT discussed about the guideline regarding non-Permissible works under MGNREGA and aware the GP/VC authority and all implementing authority not to sanction negative listed works under MGNREGA.</p> <p><u>Present scenario:</u> During conduction of Social Audit from FY 2022-23 & 2023-24 it was found that implementing authority are more aware about non-permissible list and not sanction any non-permissible listed work under MGNREGA.</p>
5	Reduce the issue regarding Citizen Information boards are not put up.	<p><u>Previous position:</u> - During conduction of Social Audit at different GP/VCs, it was found that Citizen Information boards were not put up at work site after completion of the work. This issue was raised in different GP/VCs in different financial year and accordingly uploaded in MIS Portal.</p> <p><u>Social Audit Team Contribution:</u> - During conduction of Social Audit in different GP/VC's by the SAT, it was discussed about the guideline regarding the Citizen Information Board with MGNREGA logo must be set up containing essential information, details of works, estimates, rate at</p>

		<p>which workers will be paid and amount of work to be done for this and expected benefit from the work etc. The details that must be displayed on the Citizen information Board and aware the GP/VC authority and all implementing authority during social audit gram sabha to put up CIB in all the works under MGNREGA.</p> <p><u>Present scenario:</u> -During conduction of Social Audit from FY 2023-24 it was found that implementing authority are more aware about Citizen Information Board and put it at the work site before commencement of the work under MGNREGA.</p>
6	Reduce the issue regarding Multiple Job Cars have been issued to the same family.	<p><u>Previous position:</u> - During conduction of Social Audit at different GP/VCs, it was found that double job cards has been registered under single ROR. This issue was raised in different GP/VCs in different financial year and accordingly uploaded in MIS Portal.</p> <p><u>Social Audit Team Contribution:</u> - During conduction of Social Audit in different GP/VC's by SAT, it was discussed about the guideline regarding every household the adult members of a family related to each other by blood, marriage or adoption and normally residing together and sharing meals or holding a common ration card are eligible for a single job card. The issue was discussed in social audit gram sabha and aware the GP/VC authority that delete all the double job cards which was registered under single ROR and issue only one job card under one ROR.</p> <p><u>Present scenario:</u> -During conduction of Social Audit from the FY 2023-24 it was found that implementing authority are more aware about issuing of single job card under one ROR and delete all the double job cards which was raised by the SAT in their earlier reports</p>
7	Reduce the issue regarding three stages photos are not Available.	<p><u>Previous position:</u> - During conduction of Social Audit at different GP/VCs, it was found that three stages photos are not Available with the case file. This issue was raised in different GP/VCs in different financial year and accordingly uploaded in MIS Portal.</p> <p><u>Social Audit Team Contribution:</u> - During conduction of Social Audit in different GP/VC's by SAT, it was discussed about the guideline regarding the photographs of worksite (at least three stages-</p>

		<p>before, during and after completion of work) shall be uploaded on the Ministry's website (www.nrega.nic.in). The issue was discussed in social audit gram sabha and aware the GP/VC authority and other implementing agencies that three stage photographs need to be attached with case file.</p> <p>Present scenario: - During conduction of Social Audit from the FY 2023-24 it was found that GP/VC authority and other implementing agencies are more aware about three stages Photographs should be attached with case file.</p>
--	--	--

ii. Fund Management:

Sl. No.	Financial Year	Amount received for Social Audit of MGNREGS	Amount spent on Social Audit of MGNREGS	Remarks
		Amount (Rs.)	Amount (Rs.)	
A	B	C	D	E
1	2022-23	1,28,16,695.00	1,33,76,434.00	1st installment of 1st tranche
		1,28,16,695.00	1,29,38,791.00	2nd installment of 1st tranche
Total		2,56,33,390.00	2,63,15,225.00	
2	2023-24	No fund is received till today for the FY- 2023-24 (1st & 2nd) tranche.		
Details of any issues reported by independent audit of Social Audit Unit:				
<div>➤ The vacant post of one (1) no. of SAE (Social Audit Expert), 17 nos. of DRPs and 50 nos. of BRPs and other official staff (core staff) need to be filled up to run the Social Audit work smoothly.</div> <div>➤ Need for Uninterrupted flow of fund from MoRD.</div> <div>➤ Suitable Office Accommodation of SAU, Tripura needs to be arranged on priority.</div>				
Details of any issues reported by CAG: Nil.				
Details of corruption complains on Social Audit Personnel and action taken on them: Nil.				

iii. Public / Proactive Disclosure:

Sl. No.	Parameter	Answer (If yes, please specify the link)
1.	Whether SAU has a public website?	Yes. (socialauditunit.tripura.gov.in)
2.	Whether the Governing Body & Executive Body meeting minutes, hiring policies are available in the SAU website?	Yes.
3.	Whether independent audit statements of SAU are available in the SAU website?	Yes.
4.	Whether the SAU Annual Report is hosted in the SAU website?	Annual Report preparation is under process and it will be uploaded soon.
5.	Whether individual Social Audit Reports are available in a public website?	Yes. (MGNREGA Website)
6.	Whether reports relating to Social Audit findings & action taken reports are available in a public website?	Yes. (MGNREGA Website)
7.	Whether the contact information of ombudsman to receive complaints against staff of SAU is available in the website?	No.
8.	Whether this report is available in the SAU website?	No such report is available.
9.	Whether a document fulfilling Section 4 provisions of the RTI & updated every year is available in the SAU website?	No.

iv. Impact:

- i. Increased the Awareness in the District, Block & GP/VC level Officials regarding MGNREGS Guidelines, proper execution of works viz. permissible & non permissible under MGNREGA, Social Audit Process & its work due to Kick off Meeting & Block Level Meeting for Awareness.
- ii. Increased the Awareness among the stakeholders regarding their entitlement & Guideline under MGNREGA and the concept & process of Social Audit Work due to Awareness activity, Group Discussion & IEC Activity in GP/VC Level.
- iii. Line department has been submitted/produced works documents to the Social Audit Team.
- iv. GP/VC officials as well as line Department aware about Social Audit calendar.
- v. Due to Proper planning by the Social Audit Team (SAT) increased the social audit efficacy and SAT has verified all the households including who has not work in last F.Y. by using the verification format (other than MIS format) and also collect their views.
- vi. Creating awareness amongst the people through IEC & proper measurement of work through verification format also ensured during social Audit. As a result, people know about entitlements of MGNREGA and their responsibilities therefore MGNREGS became more transparent.
- vii. People participation increase in the planning, execution and evaluation Process.
- viii. Increased the participant activity of Implementing Agency during Social Audit Work in GP/VCS level.
- ix. Increased the quality of SARP in their Social Audit work due to refresher cum workshop training in State/ District/ Block level.
- x. Decreased the gaps which are found during pervious Social Audit work i.e. KD & data collection, Report writing, issue details etc. & also DRPs/BRPs/VRPs are aware about new guideline and order.
- xi. Due to SA verification format, SATs are doing their work smoothly in filed level.
- xii. Decreased the number of executions of non-permissible work in MGNREGS.
- xiii. Increase proper Action against Social Audit issues as well as recovery against F.M issues.

(Chapter-6)**Social Audit Process Pictures:****Picture of Kick-Off Meeting****Kick off Meeting in Dhalai District****Kick off Meeting in Khowai District****Picture of Block Level Meeting for Awareness****Picture of Social Audit Entry Meeting**

Document Verification Picture



Door to door verification



Physical Verification of works





Social Audit Awareness activity by the SAT





Conducting of Social Audit Gram Sabha



