

# Union Audit Reports

Performance Audit  
(Ministry of Rural Development - Report No. 11 of 2008)  
2006-2007

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**Preface**

This report of the Comptroller and Auditor General of India containing the results of performance audit of the Implementation of the National Rural Employment Guarantee Act (NREGA) has been prepared for submission to the President of India under Article 151 of the Constitution.

The scope of audit was restricted to the initial 200 districts identified for implementation of NREGA. The period of audit coverage was from February 2006 to March 2007. Field audit of the relevant records of the Ministry of Rural Development, State Governments and their District, Block and Panchayat level offices was conducted at the Ministry and 26<sup>1</sup> States between May and September 2007. Subsequently, in order to assess the improvement in maintenance of records as a result of the performance audit, a limited scrutiny of record maintenance for one month (November 2007) was conducted between February and March 2008 in 6 States from within the original audit sample.

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<sup>1</sup> Mizoram, where NREGA was implemented in two districts, was not covered during the Performance Audit.



## **Executive Summary**

The National Rural Employment Guarantee Act, (NREGA) was enacted with the objective of enhancing livelihood security in rural areas by providing at least 100 days of guaranteed wage employment in a financial year, to every household whose adult members volunteer to do unskilled manual work. The Act initially came into force in 200 districts with effect from 2 February 2006. According to the Act, rural households have a right to register themselves with the local Gram Panchayats (GPs), and seek employment. Work is to be provided within 15 days from the date of demand, failing which the State Government will have to pay unemployment allowance at the stipulated rates. It is noted that the Act is a unique laudable Act of Parliament which confers a right on the rural households to demand up to 100 days of employment as a matter of their statutory right.

Of the total available funds of Rs. 12074 crore (including the States' share of Rs 813 crore) upto March 2007, the State Governments could utilize Rs. 8823 crore (73 per cent).

A Performance Audit of the implementation of NREGA in the initially notified 200 districts was taken up during May–September 2007, in response to a request from the Ministry of Rural Development, so as to provide assurance that the processes under the Act were put in place and were being adopted effectively by the State Governments. The performance audit report was issued to the Ministry, which sent its response, and also forwarded the comments of 21 State Governments on relevant sections of the report. While doing so, the Ministry categorized the audit findings into (a) specific instances of irregularities and deviations committed by the implementing agencies of the State Governments, and (b) issues relating to the general principles in the Act, guidelines and instructions. As regards specific instances of irregularities/deviations, the Ministry stated that it could not be expected to comment on such findings, as the relevant evidence was not available with it, nor was it practicable to comment on such findings, as the relevant evidence was not available with it, nor was it practicable for the Ministry to examine such evidence. Further, the Ministry stated that the State Governments were not subordinate organs of the Government of India, but were co-ordinate authorities within the framework of NREGA and the Constitution. However, audit holds that NREGA is a Central legislation, and the Ministry bears overall responsibility for co-ordinating and monitoring its administration and ensuring economical, efficient and effective utilization of funds provided by the GoI.

According to the Ministry's figures, 3.81 crore households had registered under the Act, Out of these, while, 2.12 crore households had demanded employment, 2.10 crore households were provided employment during 2006-07.

The applications for work are to be submitted primarily at the Gram Panchayat, and it was crucial to maintain proper records of employment demanded, employment provided, number of days of employment generated, entitlement for employment allowance etc. However, the examination of field-level records by Audit revealed that record maintenance, particularly at GP level was, was poor, demonstrating the lack reliability and authenticity of the reported figures. Also, as the applications for demand

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for work were not documented or dated, and dated receipts for such applications were not issued in most cases, the eligibility of rural households for unemployment allowance, in these cases, was unverifiable. This would indicate that there is a high probability of only partial capturing of the demand for work.

There were several cases of delayed payment of wages, for which no compensation was paid. While there was a high probability that all demands for work were not being captured, there were also instances of non-payment of unemployment allowance which became due to employment seekers even where the records indicated that demand was not provided within 15 days from date of demand. Yet no one was fined for the violation of the Act. This indicates lack of an effective grievance redressal mechanism which defeated the very purpose of the Act of conferring a statutory right on the rural households for demanding upto 100 days of employment.

The poor record maintenance further diluted the purpose of the Act as in the absence of dated acknowledgement of the application for work, there was no way the employment seekers could prove denial of demanded work and could claim entitlement for unemployment allowance.

Systems for financial management and tracking were deficient, as monthly squaring and reconciliation of accounts at different levels to maintain financial accountability and transparency was not being done. The status of inspection of works, and holding of Gram Sabhas to conduct Social Audit Forum was also not up to the mark.

Subsequent to the original audit, some of the sampled districts were revisited to check the improvement in maintenance of records in February-March 2008, covering 24 GPs in 12 blocks in 12 districts in 6 States from within the original audit sample. The scrutiny revealed that while there was a definite improvement in record maintenance especially in Uttar Pradesh after the conduct of initial audit, the maintenance of basic records at the GP level, in particular the employment register was still deficient and there was considerable scope for improvement.

The Ministry needs to ensure that State Governments take swift action to remedy these deficiencies and strengthen the processes and procedures for implementation of NREGA. The record maintenance at GP level needs to be streamlined. It should be ensured that all applications are dated, and dated receipts of applications are given to the job applicants. Up-to-date data entry of the important documents such as Job Card Register, Muster Rolls (with Job Card number and other details), Employment Register (to indicate employment demanded) and Asset Register is essential to achieve transparency and accountability and minimize fictitious/ duplicate entries, besides providing a basis for verification.

All states should also be persuaded to put in place effective grievance redressal mechanisms so as to ensure that the purpose of NREG Act to provide 100 days employment as a matter of right is not diluted.

Further, Government of India may consider amending NREGA for partial reimbursement (out of GoI funds) of payment of unemployment allowance, while instituting controls to minimize occasions to pay unemployment allowance. In the present scenario, since State Governments have to shell out funds for payment of unemployment allowance, there is an incentive for non-transparent recording of employment demand.

## Ministry of Rural Development

### Performance Audit of National Rural Employment Guarantee Act

#### Highlights

The National Rural Employment Guarantee Act (NREGA) 2005, which came into force in 200 districts in February 2006, guarantees 100 days of employment in a financial year to any rural household on demand. At the request of the Ministry of Rural Development, a performance audit of the implementation of NREGA was carried out for the period February 2006 to March 2007, covering 558 Gram Panchayats (GPs) in 141 blocks in 68 districts in 26 States. The following are the important audit findings.

- The Act conferred a right on rural households to demand employment. It is noted that the NREG Act is a unique laudable Act of Parliament which enables the rural households to demand up to 100 days of employment as a matter of their statutory right.

(Paragraph 1.1)

- According to the Ministry's figures, 3.81 crore households had registered under the Act, Out of these, while 2.12 crore households had demanded employment, 2.10 crore households were provided employment during 2006-07. However, the Ministry's figures cannot be said to be very reliable or verifiable, as the record maintenance particularly at GP level, was poor. There is a high probability of only partial capturing of the demand for work.

(Paragraphs 7.1 and 11.1)

- The applications for work are to be submitted primarily at the Gram Panchayat; though the applications for work could also be submitted to the Programme Officer of the Block. Besides, 50 per cent of the works were to be allotted to GP. It was therefore crucial to maintain proper records of employment demanded, employment provided, number of days of employment generated, entitlement for employment allowance etc. It was noticed that the maintenance of basic records at the GP and Block levels was poor, as a result of which the authenticity of the figures of employment demanded, employment provided, number of days of employment generated, entitlement for employment allowance etc. could not be verified in audit. Significant deficiencies were also noticed in maintenance of Muster Rolls.

(Paragraphs 10.5 and 11.1)

- Photographs of job cards represent an important control against fraud and misrepresentation. There were significant delays in affixing of photographs on job cards.

(Paragraph 8.5)

- As the applications for demand for work were not documented or dated, and dated receipts for such applications were not issued in most cases, the eligibility of rural households for unemployment allowance, in these cases, was unverifiable.

(Paragraph 10.4)

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- There were several cases of delayed payment of wages, for which no compensation was paid. There were also instances of non-payment of unemployment allowance which became due to the employment seekers.

(Paragraph 10.2)

- Deficiencies were noticed in the set up of implementing machinery, particularly at the Block and GP levels like non-appointment of full-time Programme Officers and non-appointment of Gram Rozgar Sewaks. This insufficiency of manpower, particularly at GP level, had adverse impact on the maintenance of records at GP level, which made it difficult to verify compliance with the legal guarantee of 100 days of employment on demand.

(Paragraph 8.3)

- There were deficiencies in the planning process, particularly in the preparation of the 5 year District Perspective Plans (DPPs).

(Paragraph 8.4)

- Most States had not prepared District-wise Schedule of Rates and had adopted the Schedule of Rates of PWD/Rural Development Department, which may not necessarily ensure minimum wages for seven hours of work by labourers of weaker build like women in difficult geo-morphological conditions.

(Paragraph 10.1)

- The systems for financial management and tracking were deficient, with significant cases of failure to conduct monthly squaring and reconciliation of accounts. Several instances of diversion and misutilisation of funds and non-rendering of Utilisation Certificates and expenditure details were noticed.

(Paragraph 12.1)

- The status of inspection of works at the State, District and Block levels was poor, and most States had not designated State and District Quality Monitors. Also, in most cases, Gram Sabha was not held twice a year to conduct Social Audit Forums.

(Paragraphs 13 and 14)

## Gist of Recommendations

- *Record maintenance at GP level needs to be streamlined. It should be ensured that all applications are dated, and dated receipts of applications are given to the job applicants. Up-to-date data entry of the important documents such as Job Card Register, Muster Rolls (with job-card no. and other details), Employment Register (to indicate employment demanded) and Asset Register is essential to achieve transparency and accountability and minimize fictitious/ duplicate entries, besides providing a basis for verification.*
- *To ensure unique identity of the Muster Rolls (MRs) across the Block, merely using serial numbers as printed on the MRs is not enough. MRs must be serially numbered for the entire block with the Block code enfacod on it.*
- *State Governments should take up a time bound programme to ensure affixing of photographs to the existing job cards. State Governments must ensure that under no condition are job cards retained by GP/ other departmental officials for any purpose.*
- *All states should be persuaded to put in place effective grievance redressal mechanisms so as to ensure that the purpose of NREG Act to provide 100 days employment as a matter of right is not diluted.*
- *The Ministry/ State Governments should review the existing administrative and technical organizational setup for the implementation of NREGA, and take suitable measures to address the gaps, if any. State Governments should particularly review the position in regard to Employment Guarantee Assistants (EGAs) and take suitable remedial measures.*
- *GoI may consider amending the current pattern of funding administrative expenses, and certain specified posts at the Block (e.g. Programme Officer) and GP levels (especially the EGA) may be fully funded in the case of some of the 200 Phase-I districts which suffer from acute poverty, where employment demand is high so that such posts could be manned on a stable, ongoing basis for effective monitoring and implementation of NREGA.*
- *For ensuring a long-term shelf of projects, preparation of District Perspective Plans (DPPs) should be ensured. The Districts must also be directed to ensure timely*



*Preparation of Annual Plans. To simplify the work at the GP level, the Annual Plan at the GP level could be limited to identifying works and estimating labour demand, with estimation of likely costs etc. to be worked out by the technical assistants at the PO's level.*

- *GoI may consider adding additional categories of works, and also consider empowering State governments/SEGCs to add other region-specific works, after keeping the Ministry informed.*
- *State Governments should ensure preparation of separate District-wise Schedules of Rates for NREGA so that seven hours of normal unskilled work may earn at least the minimum wage rate. Such rates should also be widely publicized in the local language.*
- *GoI may explore a nation-wide agreement with the Department of Posts for all REGS payments through postal accounts (except where State Governments have ensured payment through banks). Further, a per-account payment by GoI to the Department of Posts as handling charges may be considered, to ensure that no minimum account balances are stipulated for REGS postal account holders.*
- *GoI may consider amending NREGA for partial reimbursement (out of GoI funds) of payment of unemployment allowance, while instituting controls to minimize chances of persons drawing unemployment allowance. In the present scenario, since state governments have to shell out funds for payment of unemployment allowance, there is an incentive for non-transparent recording of employment demand.*
- *State Government should ensure that monthly squaring of accounts is regularly conducted. Steps should also be taken to ensure that NREGA funds are not diverted or misutilised.*
- *State Government should ensure the requisite level of inspection by different levels of officials. Vigilance Monitoring Committees should be formed, wherever not formed. The State Governments should also ensure conducting of Social Audits Forum in all Gram Sabhas twice a year.*

## Ministry of PowerRural Development

# Performance Audit of Implementation of National Rural Employment Guarantee Act (NREGA)

## 1 Introduction

### 1.1 Overview of NREGA

The National Rural Employment Guarantee Act, 2005 (NREGA) guarantees 100 days of employment in a financial year to any rural household whose adult members are willing to do unskilled manual work. The Act initially came into force in 200 districts with effect from 2 February 2006<sup>1</sup>.

The basic objective of the Act is to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment on demand. This work guarantee can also serve other objectives: generating productive assets, protecting the environment, empowering rural women, reducing rural-urban migration and fostering social equity, among others.

The Act requires every State to formulate a State Rural Employment Guarantee Scheme (REGS), which should conform to the minimum features specified under the Act. According to the Act, rural households have a right to register themselves with the local Gram Panchayats (GPs), and seek employment. Work is to be provided within 15 days from the date of demand, failing which the State Government will have to pay unemployment allowance at the stipulated rates.

The State Rural Employment Guarantee Schemes are implemented as Centrally Sponsored Schemes on a cost sharing basis between the Centre and the States. The Central Government will bear all costs, other than the following:

- 25 per cent of the cost of material and wages for semi-skilled/ skilled workers;
- Unemployment allowance; and
- Administrative expenses of the State Employment Guarantee Council.

Detailed Operational Guidelines have been issued by the Ministry of Rural Development (Ministry), Government of India. Together with the provisions of the Act, they prescribe:

- the types of works that can be covered under NREGA (subject to additions in respect of different States);
- the minimum entitlements of labour;

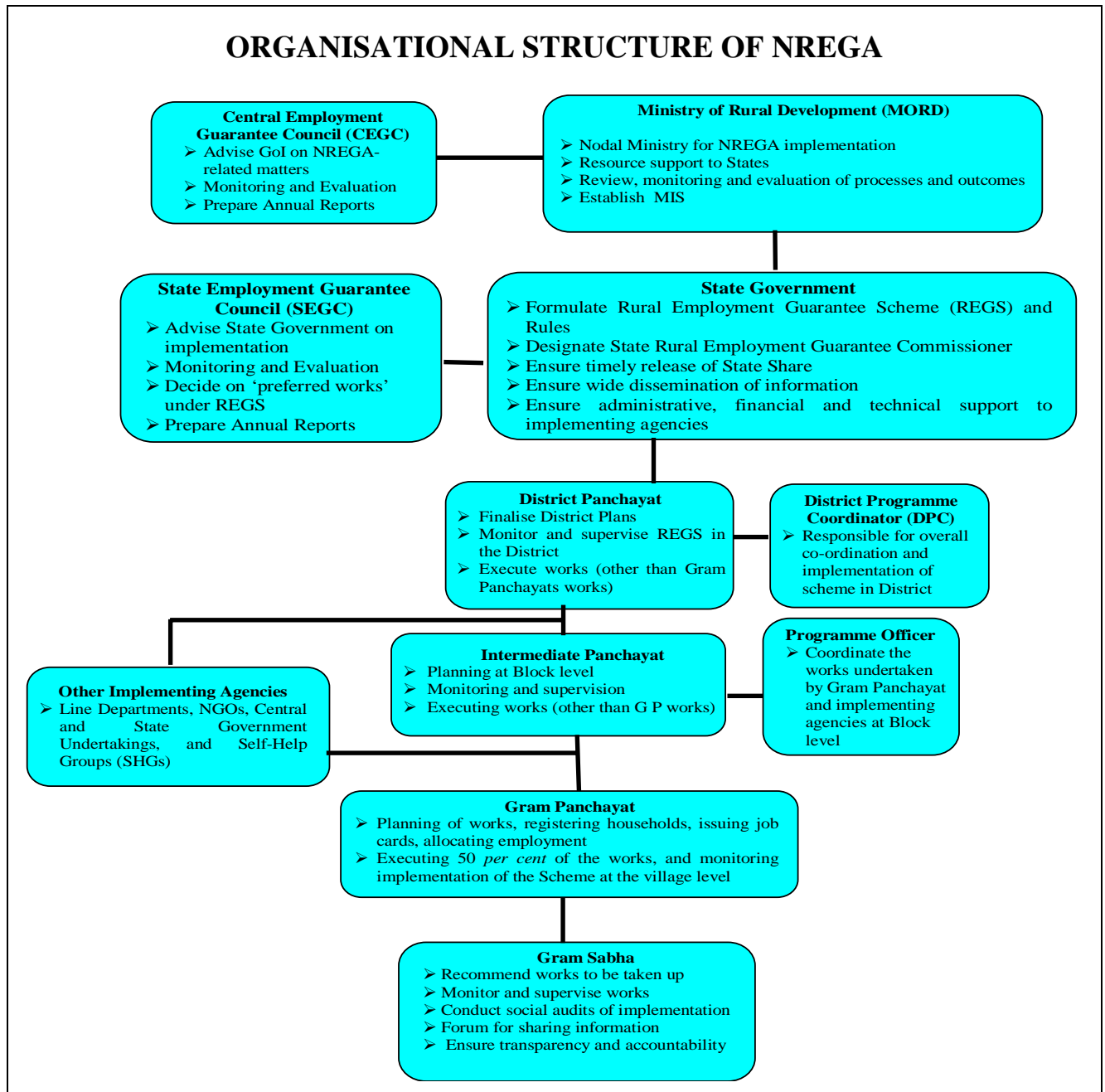
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<sup>1</sup> An additional 130 districts were notified under Phase-II with effect from 15 May 2007 during 2007-08, and the remaining 266 districts have been notified under Phase-III with effect from 1 April 2008. These additional districts are not being covered as part of this Performance Audit.

- the roles and responsibilities of different functionaries right from the State Government to the District, Block and Panchayat level functionaries, including those of the Panchayati Raj Institutions (PRIs) at various levels;
- the detailed procedures for planning, financial management, registration and employment allotment, execution of works, and payment of wages and unemployment allowance;
- the detailed records to be maintained at different levels; and
- the mechanisms for social audit, as well as monitoring and evaluation of outcomes.

## 1.2 Organisational Structure and Funding Pattern

The organizational structure for implementation of NREGA is as follows:



The Government of India (GoI) has established a fund called the National Employment Guarantee Fund, from which grants are released directly to Districts<sup>2</sup>. Revolving funds are to be set up under REGS at the District, Block and Gram Panchayat levels, with separate bank accounts being opened for such funds at each level.

## **2 Request for audit**

In August 2006, the Ministry requested a performance audit of the implementation of NREGA, in view of the importance of the Act and the programme and to provide assurance that the processes under the Act were put in place and were being adopted effectively by the State Governments. This request was accepted, and a performance audit of implementation of NREGA, covering the initial 200 districts, was initiated during 2007-08.

## **3 Audit Objectives**

The main audit objectives for the Performance Audit were to ascertain whether:

- effective preparatory steps for planning, implementation and monitoring/evaluation of outcomes were taken by the Central and State Governments;
- the procedures for preparing perspective and annual plan at different levels for estimating the likely demand for work, and preparing a shelf of projects were adequate and effective;
- there was an effective process for registration of households, allotment of job cards, and allocation of employment in compliance with the guidelines;
- NREGA works were properly planned, and economically, efficiently and effectively executed in a timely manner, and in compliance with the Act and the guidelines, and durable assets were created and properly accounted for;
- wages and unemployment allowance were paid in accordance with the Act and the guidelines, and the intended objective of providing 100 days of annual employment at the specified wage rates was effectively achieved;
- funds released for NREGA were accounted for, and utilized in compliance with the guidelines;
- there was an adequate and effective mechanism at different levels for monitoring and evaluation of NREGA outcomes; and
- there was an adequate and effective mechanism for social audit and grievance redressal.

## **4 Audit Criteria**

The main sources of audit criteria for the performance audit were the following:

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<sup>2</sup> Although NREGA provides for funds to be transferred by GoI to the State Governments through separate State Employment Guarantee Funds, this mechanism has, so far, not been operationalised.

- The National Rural Employment Guarantee Act, 2005 (NREGA), and notifications issued thereunder;
- NREGA Operational Guidelines (2006); and
- Circulars and letters issued by the Ministry.

## **5 Audit Scope, Sampling and Methodology**

### **5.1 Audit Scope**

The scope of audit was restricted to the initial 200 districts identified for implementation of NREGA. The period of audit coverage was from February 2006 to March 2007. Field audit of the relevant records of the Ministry, State Governments and District, Block and Panchayat level offices was conducted at the Ministry and 26<sup>3</sup> States between May and September 2007.

Subsequently, in order to assess the improvement in maintenance of records as a result of the performance audit, a limited scrutiny of record maintenance for one month (November 2007) was conducted between February and March 2008, covering 24 GPs in 6 States from within the original audit sample.

### **5.2 Audit Sampling**

•In each State, 25 per cent of the NREGA districts (subject to a minimum of two) were selected. In each district, two blocks were chosen, in each block four Gram Panchayats (GPs) were chosen, and in each selected GP, four works (preferably three completed and one ongoing) were selected for detailed examination.

Thus, records relating to 68 districts, 141 blocks within the selected sampled districts, and 558 GPs in the selected sampled blocks were selected for detailed examination.

The limited scrutiny, which was conducted in February- March 2008, covered 6 states, 12 districts, 12 blocks and 24 GPs, which were selected from the original audit sample.

Details of the selected districts, blocks and GPs are given in **Annexure –A**.

### **5.3 Audit Methodology**

The performance audit commenced with an entry conference with the Ministry in April 2007, wherein the audit methodology, scope, objectives and criteria were explained. During the meeting, the Ministry also made a presentation on the status of NREGA.

After the conclusion of field audit, an exit conference was held with the team of the Ministry headed by Joint Secretary of the Ministry in December 2007, where the draft audit findings and recommendations were discussed at length. In addition, exit conferences were also held between August 2007 and January 2008 with the State Governments, where the State-specific findings were discussed.

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<sup>3</sup> Mizoram, where NREGA was implemented in two districts, was not covered during the Performance Audit.

The draft performance audit report was issued to the Ministry in December 2007. The Ministry sent its response on the draft report, and also forwarded the comments of 21 State Governments on the report in February 2008. Further, the Secretary, Ministry of Rural Development along with her team also made a presentation highlighting their concerns relating to the issues covered in the draft report in February 2008. The concerns espoused by the Ministry during the presentation and their responses on the draft report have been suitably addressed/incorporated in the Report.

Subsequent to the original audit, some of the sampled districts were revisited to check the improvement in maintenance of records in February-March 2008, covering 24 GPs in 12 blocks in 12 districts in 6 States from within the original audit sample. The results of the scrutiny have been incorporated in the Report.

**Audit gratefully acknowledges the cooperation and assistance extended by the Ministry, the State Governments, and their officials at various stages of conduct of the Performance Audit.**

## **6 Responses of the Ministry and States**

The Ministry had forwarded the responses of 21 State Governments, asking audit to examine the responses and make appropriate revision to the draft report. In response to audit's request for the Ministry's final response on the report and not merely the individual responses of the States, the Ministry stated (February 2008) that the audit findings related to:

- either specific instances of irregularities/ deviations committed by the implementing agencies of the State Governments; or
- the general principles enunciated in the Act, scheme, guidelines and instructions of the GoI.

As regards specific instances of irregularities/ deviations, the Ministry stated that it could not be expected to comment on the findings of the audit team, as neither was the relevant evidence (which would presumably have been made available by the implementing agencies for examination by the audit teams) available with the Ministry, nor was it reasonably practical to have such evidence examined by the Ministry, which were admittedly numerous and spread over the country. Further, the Ministry stated that the State Governments were not subordinate organs of the Government of India, but were coordinate authorities within the framework of both NREGA as well as the Constitution. , and, therefore, requested audit to proceed to finalise the observations pertaining to the States.

**In this regard, audit holds the view that Audit does not agree with the Ministry's that it confines itself to the general principles of the Act and associated instructions, and has no role to play in reviewing the specific instances of irregularities/ deviations pointed out by audit. Tthe National Rural Employment Guarantee Act (NREGA) is a Central legislation, and the Ministry, as the nodal agency for NREGA, bears ultimate overall responsibility for co-ordinating and monitoring the implementation administration of NREGA and ensuring that the funds provided by GoI are economically, efficiently and effectively utilized by the implementing agencies. However, the responses of the State**

**Governments have been suitably incorporated in this report, even though the Ministry has not examined these responses and given offered its comments thereon.**

In its presentation in February 2008, the Ministry also sought to distinguish between the force of the Act and the State Schemes on the one hand, and the guidelines and advisories issued by the Ministry on the other. According to the Ministry, while the Act and the State schemes were binding, the guidelines and advisories were merely suggestive, with scope for flexibility. The Ministry, therefore, felt that there was a need to recognize the varying authority of processes, and nuance the findings according to the appropriate classification of the process. Further, in its response of February 2008, the Ministry stated that its advisories and guidelines were advisory and not mandatory or prescriptive

**While audit notes the distinction between processes specified under the Act, State Schemes and, guidelines, audit holds the view and that advisories though, the guidelines and advisories were suggestive, these needed to be followed in spirit as these were all these processes are intended to facilitate the effective and efficient implementation of NREGA and achievement of its intended objectives. Instances of deviations from, or non-compliance with the specified processes would adversely affect the Act's implementation, and such instances noticed during field audit have been suitably highlighted in this report. In specific instances where the State Governments have consciously decided to deviate from the specified processes for compelling reasons, it is the Ministry's responsibility to ensure that adequate and effective alternative controls have been put in place for the same purpose.**

## **7 Physical and Financial Performance**

### **7.1 Physical Performance**

According to the Ministry's reports, during the year 2006-07:

- 3.81 crore rural households had registered under the scheme;
- 2.12 crore households had demanded employment under the scheme, of which 2.10 crore households received employment.
- 0.22 crore households received the full 100 days of legally guaranteed employment. State-wise details of physical performance reported by Ministry are given in **Annexure- B**.

### **7.2 Financial Performance**

The total financial assistance provided by the GoI to all the State Governments up to 31 March 2007 was Rs. 12073.56 crore (including Opening Balance of Rs. 2052.92 crore, Central Share of Rs. 8958.02 crore, State Share of Rs. 813.42 crore and Miscellaneous Receipts of Rs. 249.20 crore).<sup>[C1]</sup> Of this, the State Governments could utilize Rs. 8823.36 crore (73 per cent), as detailed in **Annexure-C**.

## 8 Audit Findings

### 8.1 Framing of Rules and Rural Employment Guarantee Scheme (REGS) Preparatory Steps

Rural Employment Guarantee Scheme (REGS) **Requirement**

- The Act provided that the State Governments could make rules for carrying out the provisions of the Act. The Rules, inter alia, were to, inter alia, determine the grievance redressal mechanism at the block level and the district level and procedure to be followed in such matter, lay down the terms and conditions to determine the eligibility for unemployment allowance, and provide for the manner of maintaining books of account of employment of labourer and the expenditure.
- According to the NREGA Operational Guidelines, the State Government should prescribe the time frame for each level i.e. GP, block and district levels for proposing, scrutinizing, and approving REGS works.

#### **Audit Findings**

- The Governments of **Arunachal Pradesh, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Maharashtra, Manipur, Punjab, Rajasthan and Tamil Nadu** (13 States) did not formulate rules for carrying out the provisions of the Act as of March 2007.
- The Governments of **Arunachal Pradesh, Andhra Pradesh, Assam, Chhattisgarh, Gujarat, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Nagaland, Orissa, Punjab, Sikkim, Uttarakhand and West Bengal** (16 States) did not prescribe the time frame for each level i.e. GP, Block and District levels for proposing, scrutinising and approving REGS works.

NREG Act envisaged providing rural employment as a matter of right. It is therefore important to have appropriate grievance redressal mechanisms in place. NREG Act enjoined upon the state governments to determine, by rules, appropriate grievance redressal mechanisms at the block level and at the district level. As mentioned earlier 13 states had not framed rules. The Act provided that any dispute or complaint was to be referred to the programme officer/ district programme co-ordinator, but in the absence of detailed grievance redressal mechanisms, it was not clear as to what action could programme officer/ district programme co-ordinator take against a GP/ programme officer or otherwise provide relief to



the aggrieved labourers. As a result, the rural employment seekers were deprived of effective grievance redressal mechanisms. As stated later in this report, instances of non-issue of dated receipts of applications for work, delay in payment of wages and non-payment of unemployment allowance were noticed resulting in not only dilution of the purpose of the Act of providing 100 days' employment as a matter of right but also in violation of the Act. The Act provides that 'whosoever contravenes the provisions of this Act shall on conviction be liable to a fine which may extend to one thousand rupees'. But it is not clear as to whose power and responsibility is to convict those who contravene the provisions of this Act.

- A great deal of responsibility has been cast on the Gram Panchayat for implementation of the NREGA. The sarpanch is particularly responsible for attending to tasks like distribution of job cards, receipt of work application, selection of works, allotment of works, implementation and supervision of work etc. This implies that Sarpanch has to actively devote his time, attention and energy to the programme. But, unlike other functionaries, he is not paid any remuneration for these tasks. In the absence of legitimate incentive for the Sarpanch coupled with lack of effective grievance redressal mechanism, it is not clear how the Sarpanch's accountability in regard to NREGS could be ensured.

#### **Ministry's Response**

- Formulation of rules by the State Governments was only an option under Section 32(1) of the Act, and was not mandatory.
- The Act did not prescribe any time limit (for different levels). While the guidelines suggested that the States should consider fixing some time limits, this was advisory.

#### **Responses of States**

- Governments of **Chhattisgarh, Gujarat, Punjab, Tamil Nadu, and Maharashtra** stated that action had now been initiated to frame rules in respect of NREGS.
- The Governments of **Andhra Pradesh, Chhattisgarh, Orissa, Sikkim** and **Uttar Pradesh** have indicated that action for stipulating detailed timeframes would be taken now.

#### **Implication**

- While Section 32(1) of the Act requires is an "enabling" provision for the State Governments to make rules to carry out the provisions of the Act and , Section 32(2) indicates some critical details of matters including determination of grievance redressal mechanism, which may be provided in the rules., including such important aspects as the manner of maintaining

books of accounts, arrangements for proper execution of schemes etc. Formulation of such rules is was thus essential therefore, for specifying crucial ng detailed procedures, processes, formats etc., taking into consideration State-specific requirements, for the effective implementation of NREG Act.

- In the absence of defined time frames at GP, Block and District levels for proposing, scrutinizing and approving REGS works, there would might be difficulty in ensuring a shelf of projects in advance, which could adversely impact provision of employment on demand.

#### **Recommendations**

- *Ministry may ensure that all The State Governments should formulate detailed rules for the implementation of the Act, and also specify timeframes at different levels for proposing, scrutinizing and approving REGS works.*
- *All states should be persuaded to put in place effective grievance redressal mechanisms so as to ensure that the purpose of NREG Act to provide 100 days employment as a matter of right is not diluted. The situation of lack of legitimate incentive (except goodwill of villagers) for the Sarpanchas of the GPs also needs to be addressed.*

### **8.1.28.2 State Employment Guarantee Councils (SEGCs) and Employment Guarantee Commissioners (EGCs)**

#### **Requirement**

- The Act stipulates that every State Government should set up a *State Employment Guarantee Council (SEGC)*, which is responsible for advising the State Government on the implementation, evaluation and monitoring of the Scheme, deciding on the “preferred works” to be implemented under REGS, recommending the proposals of works to be submitted to the GoI by the State Government, and preparing an Annual Report on REGS, to be presented to the State Legislature.
- The NREGA Operational Guidelines require each State Government to designate an officer, not below the rank of a Commissioner, as the *State Rural Employment Guarantee Commissioner* responsible for ensuring that all activities related to the objectives of the Act were carried out as intended.

#### **Audit Findings**

While 22 State Governments had constituted SEGCs, the Governments of **Gujarat, Haryana, Sikkim and Uttarakhand (4 States)** had not done so as of [c2] -----March 2007. Further, SEGCs in **Meghalaya, Jammu & Kashmir and Arunachal**

**Pradesh** had not prepared the list of preferred works to be implemented under the Scheme, and the SEGCs in **Meghalaya, Jammu & Kashmir, Arunachal Pradesh** and **Rajasthan** had not prepared Annual Reports for submission to the State Legislature. Further,

The SEGC in **Uttar Pradesh** was constituted only with non-official members.

In **Punjab** and **Arunachal Pradesh** the SEGC had neither reviewed the monitoring and redressal mechanism of NREGA nor monitored the implementation of NREGA.

In **Tamil Nadu**, though the SEGC was constituted, no periodicity of meeting was fixed and the Council met only once during 2006-07.

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- While 16 18 State Governments had designated an officer as State Rural Employment Guarantee Commissioner, the State Governments of **Arunachal Pradesh, Himachal Pradesh, Karnataka, Nagaland, Sikkim, Tripura, Uttar Pradesh** and **Uttarakhand West Bengal** (9 7 States) had not done so as of March 2007..

**Ministry's  
Response**

- The Act did not stipulate a timeframe for setting up the SEGCs; hence, it could not be said that there was a delay in setting up the councils.

**Responses of  
States**

- The Government of Sikkim had now designated Commissioner and member Secretary of SEGC.
- The Governments of **Haryana** and, **Gujarat** and **Punjab**<sup>[c3]</sup> stated that the proposal to setup the SEGC was under **consideration**. while **Uttar Pradesh** had initiated the process for nomination of members of SEGC.
- The Government of **Uttarakhand** stated that an independent cell for SREGS was being formed at the state level. The Government of West Bengal stated that though a separate post of EGC had not been created the Special secretary of the Department of Panchayat and Rural Development looked after implementation of NREGA.

**Implications**

- The response of the Ministry is not acceptable. Section 12(1) of NREGA stipulates that for the purposes of regular monitoring and reviewing implementation at the State level, every State “shall” constitute a State council, and also stipulates the duties and functions of the council. If after two years of implementation of NREGA, some States have not set up the State councils, it is not known how the relevant functions were of regular monitoring and evaluation are being discharged.

- In the absence of a State Rural Employment Guarantee Commissioner, there is no single identified official responsible for ensuring that all activities required for fulfilling the objectives of the Act are carried out.

#### **Recommendations**

- *The Ministry may take steps to seeensure that SEGCs are constituted in all States. The Ministry may also ensure that all State Governments designate State Rural Employment Guarantee Commissioners.*, and these councils discharge their stipulated functions. The Ministry may also ensure that all State Governments appoint State Rural Employment Guarantee Commissioners.

### 8.28.3 Resource Support

#### **Requirements**

NREGA, its Operational Guidelines and other circulars issued by the Ministry Ministry inter alia envisaged the following:

- As per the provisions of the NREGA, eEvery State Government was required to appoint a full-time dedicated Programme Officer (PO), not below the rank of Block Development Officer (BDO), in each Block, with necessary supporting staff for facilitating implementation of the Scheme at Block level.
- The operational guidelines also provided that iIt would be advisable to appoint an “Employment Guarantee Assistant” (EGAs) or “Gram Rozgar Sevak” (GRSs) in each GP, in view of the pivotal role of the GP in the implementation of REGS.
- The suggested model for administrative expenses included a technical assistant for every 10 Gram Panchayats.
- The State Government could also constitute panels of accredited engineers at the District and Block levels for the purpose of assisting with the estimation and measurement of works.
- The State Government could consider appointing Technical Resource Support Groups at the State and District levels to assist in the planning, designing, monitoring, evaluation and quality audit of various initiatives and also assist in training and handholding, with a view to improving the quality and cost effectiveness of the scheme.

#### **Audit Findings**

- The Governments of **Arunachal Pradesh, Assam, Bihar, Haryana, Himachal Pradesh, Jammu & Kashmir,**

**Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Nagaland, Orissa, Punjab, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (20 States) did not appoint full-time dedicated Programme Officers (POs) in 102 test checked blocks. The existing Block Development Offices (BDOs) were appointed as POs and given the additional charge of the Scheme.

- While 17 State Governments had appointed Technical Assistants in 78 blocks, tThe Governments of **Bihar, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Punjab, Rajasthan and West Bengal** (11 States) did not appoint Technical Assistants in 57 test checked blocks.
- The Governments of **Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Manipur, Nagaland, Orissa, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (18 States) did not appoint dedicated Gram Rozgar Sevaks in 303 test checked GPs.
- The Governments of **Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu and West Bengal** (18 States) did not constitute panels of Accredited Engineers for the purpose of assisting with the estimation and measurement of work.
- The Governments of **Arunachal Pradesh, Assam, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Meghalaya, Nagaland, Orissa, Punjab, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (22 States) did not set up a Technical Resource Support Group at State/ District level.

#### **Good Practices**

- In **Andhra Pradesh**, two computer operators cum assistants per block, three technical assistants per block and one dedicated technical assistant for 6-7 GPs had been appointed. At the district level, orders for appointing a panel of 10 engineers as District Resource Persons (DRPs) had been issued. At the State level, an EGS units and a technical support unit had been established.

#### **Ministry's**

- The Ministry's advisories to the State Governments to enable them to deploy adequate staff for NREGA at all levels were

**Response**

broad suggestive frameworks, and States had the option to determine their administrative arrangements, based on their own needs requirements.

**Responses of States**

- The process of appointment of dedicated POs, Gram Rozgar Sevaks/Administrative Assistant, Technical Assistant/JEs, AEs, Computer Assistants had been initiated by the Governments of **Chhattisgarh, Gujarat, Jharkhand, Punjab, Tripura, Maharashtra, Uttar Pradesh and West Bengal.**
- A panel of Accredited Engineers was now being prepared in **Assam, Jharkhand and Maharashtra.**
- The Governments of **Chhattisgarh** and **Assam** had initiated the process of constituting Technical Resource Support Groups.
- The Government of **Uttarakhand** had has now appointed Dy. Programme Officers at the block level on contract basis.
- The Government of **Orissa** was now contemplating appointment of Additional Programme Officers on contract basis for every block, and a GRS had now (2007-08) been appointed for each GP.

**Implication**

While the Act stipulated appointment of POs at the Block level and also mandated provision of necessary staff and technical support by the State Governments to the District Programme Coordinators (DPCs) and POs, the Ministry's guidelines and advisories provided further advice on staffing at various levels. Where the Ministry's guidelines and advisories for staffing have not been adhered to, alternative staffing arrangements should be made to ensure the effective implementation of the scheme. However, audit scrutiny revealed that the lack of adequate administrative and technical resource support at the District, Block and GP levels adversely affected the smooth and effective implementation of NREGA, as detailed below:

- Considering the fact the average block in the 200 districts in NREGA Phase-I has 20 GPs and 56 villages, non-appointment of a full-time dedicated Programme Officers (PO), who is pivotal to the successful implementation of NREGA, and giving the additional charge of PO to BDOs, who were responsible for other developmental schemes at the Block level, strikes at the root of effective implementation of NREGA. In the absence of dedicated technical resources, the administrative and technical scrutiny and approval of REGS

works was, thus, routed through the normal departmental channels burdened with existing responsibilities. This was further compounded by the failure to specify time frames for processing and approval of proposals at different levels. This was reflected in the poor progress in taking up works proposed in the Annual Plans, and thus affecting the implementation of NREGA.

- The absence of Gram Rozgar Sewaks severely affected the maintenance of basic records at the GP level, without which it would be impossible to verify employment demand and allocation for each household. Also, the potential REGS beneficiaries would not have any one at the GP level to contact about their demand for employment.

### **Recommendations**

- State Governments should assess the staffing requirement for A full-time dedicated administrative and technical organizational setup is required for the successful implementation of NREGA, especially in the 200 districts notified in Phase-I.and accordingly take steps to address the gaps, if any.*
- The State Governments should particularly consider be directed to appointing full-time POs at each Block, with adequate supporting staff and. Necessary administrative and financial powers should be delegated to such Pos, even if they are appointed on contract basis, so that proposals are not routed through the already overburdened BDOs.*
- In addition to other supporting staff, each PO should have a full-time dedicated computer assistant with a PC for data entry of NREGA records for the block.*
- *State Governments should be directed to ensure appointment of technical assistants as well as dedicated EGAs for each GP . (separate from the GP Secretary). The requirement of accredited engineers at the District level, and Technical Support Groups at the State and District levels must also be met.*
- GoI may consider relaxing the funding norm of one technical assistant for every 10 GPs to one assistant for every 5 to 6 GPs in selected districts, depending on the number of works being undertaken.*<sup>[C4]</sup>
- *GOI may also consider amending the current pattern of funding administrative expenses as a percentage of total expenditure (which is variable over time) in the case of an identified subset of the 200 Phase-I districts which suffer from acute poverty , where employment demand is high, and*

*consequently where there is increased pressure on the NREGA organizational setup<sup>4</sup>. In such selected districts, the requirement of salaries for the specified posts at the Block and GP levels (especially the EGA) may be funded (subject to controls for proof of actual payment etc.) so that such posts could be manned on a stable, ongoing basis for effective monitoring and implementation of NREGA. However, once such funding is provided, no leniency, whatsoever, should be shown in the matter of record maintenance and online data capture.*

### 8.38.4 Planning

Planning is critical to the successful implementation of NREGA, The obligation and the need to act within a time limit, so as to provide employment within 15 days, necessitates advance planning. The basic aim of the planning process is to ensure that the District is prepared well in advance to offer productive employment on demand.

#### 8.3.18.4.1 District Perspective Plan (DPP)

<b>Requirement</b>	The NREGA Operational Guidelines stipulate the preparation of a five year District Perspective Plan (DPP) to facilitate advance planning and provide a development perspective for the District. The aim is to identify the types of REGS works to be encouraged in the district, and the potential linkages between these works and long-term employment generation and sustained development.
<b>Audit Findings</b>	Out of 68 districts test checked, DPPs were not prepared by 40 test checked districts in <b>Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Punjab, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand</b> and <b>West Bengal</b> (18 17 States).
<b>Good Practices</b>	In Andhra Pradesh, the watershed concept of ridge to valley treatment of natural resources had been adopted and Integrated Natural Resource Management (INRM) plans had been prepared for each GP. As a result, 7.5 lakh works had been identified for implementation over the next 5-6 years.
<b>Responses of States</b>	The Governments of <b>Assam, Gujarat, Himachal Pradesh, Maharashtra, Punjab, Tripura, Uttarakhand</b> and <b>West Bengal</b> had initiated action/ issued instructions for preparation of DPP as per

<sup>4</sup> These considerations are unlikely to apply to the districts notified in subsequent phases of NREGA.



the requirements of the Guidelines and orders of the Ministry.

**Implication**

In the absence of DPPs, a long-term shelf of projects is not available. This, in turn, affects the timeliness of project approval.

**Recommendation**

*For ensuring a long-term shelf of projects, and ensuring timely preparation of Annual Plans, all Districts must be directed to prepare DPPs so as to develop long-term shelves of projects. immediately.*

### 8.3.28.4.2 Annual Plans

**Requirement**

The Annual Plan is a working plan that identifies the activities to be taken up on priority in a year. The process for preparation of the Annual Plan is as follows:

- Every year, the GPs shall convene a meeting of the Gram Sabha (GS) to estimate the demand for labour, and to propose the number and priority of works to be taken up in the next financial year. Based on the recommendations formulated in the GS, the GP will prepare an Annual Plan and forward it to the PO. This Annual Plan should indicate the existing demand for work, demand in the previous year, works taken up in the previous year, ongoing works, proposed costs, likely costs and proposed implementing agencies.
- The PO will scrutinize the Annual Plans of individual GPs for technical feasibility, and submit a consolidated statement of proposals at the block level to the Intermediate Panchayat (IP), which will discuss and approve the plan and forward it to the District Programme Coordinator (DPC).
- The DPC will scrutinize the plan proposals of all IPs, and consolidate them into a District Plan proposal with a block-wise shelf of projects (arranged GP-wise). This District Plan will indicate for each project (a) the time frame, (b) the person days to be generated, and (c) the full-cost. This plan will be discussed and approved by the District Panchayat (DP). At least 50 per cent of the works are to be executed by the GPs.
- The DPC will also coordinate the preparation of detailed technical estimates and sanctions, with project reports for each approved work specifying technical details, as well as the expected outputs and enduring outcomes.

**Audit Findings**

- While documented annual plans for 2006-07 were prepared in 318 GPs in 23 States. Such dDocumented annual plans for 2006-07 were was not prepared, or the plan plans were was not complete in 175 test checked GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Manipur, Orissa, Sikkim, Tamil Nadu, Uttar Pradesh** and **West Bengal** (15 States).
- While Gram Sabha meetings for approving the Annual Plans were required to be convened, in 424 GPs in 25 States. such Sabha meetings were not convened in 80 test checked GPs in **Assam, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Orissa, Uttar Pradesh** and **West Bengal** (8 States).
- Works were not identified by the Gram Sabhas in 101 GPs in **Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Orissa and Punjab** (12 states).<sup>[C5]</sup>
- The District Annual Plans were not prepared in 4 test checked Districts in **Himachal Pradesh, Jharkhand** and **West Bengal** (3 States).
- The District Plans in 4 Districts in **Bihar, Jammu & Kashmir, Sikkim** and **Uttar Pradesh** (4 States) did not comprise a block-wise shelf of projects.
- The District Plans in 47 Districts in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand** and **West Bengal** (23 States) did not indicate the timeframe for each project. Similarly,<sup>[C6]</sup> tThe District Plans in 25 Districts in **Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Orissa, Sikkim** and **West Bengal** (13 States) did not indicate the person days to be generated for each project, while the District Plans in 12 Districts in **Arunachal Pradesh, Bihar, Haryana, Himachal Pradesh, Jharkhand, Sikkim** and **West Bengal** (7 States) did not indicate the full cost for each project.
- The District Plans in 11 Districts in **Arunachal Pradesh, Bihar, Himachal Pradesh, Jharkhand, Orissa, Sikkim, Uttar Pradesh** and **Uttarakhand** (8 States) did not ensure that

50 per cent of the works were to be executed by the GPs.

- The Project Reports for approved works in the District Plans did not clarify the size of the physical assets (e.g. length of road, size of tank) in 14 Districts in **Arunachal Pradesh, Bihar, Chhattisgarh, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Orissa, Tripura** and **Uttar Pradesh** (11 States), and did not clarify the enduring outcomes (e.g. area irrigated, villages connected) in 22 Districts in **Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Orissa, Tamil Nadu, Uttar Pradesh** and **Uttarakhand** (15 States). Other deficiencies noted in the Annual Plans were as follows:
  - In **Orissa and Jammu & Kashmir**, during 2006-07, participation in the GS meetings was poor – 2.3 per cent in 14 GPs in Orissa, and 1-2 per cent in 10 GPs in Jammu & Kashmir.<sup>[C7]</sup>
  - In **Rajasthan**, Annual Plans were not linked with DPPs, and approval of Gram Sabhas was not taken/ on record for the works executed.<sup>[C8]</sup>
  - In **Maharashtra**, no estimate was made of the demand for labour.<sup>[C9]</sup>
  - In **Jharkhand**, in Hazaribagh district, the Annual Plan was not prepared GP-wise and it did not specify the works to be taken up, the mandays to be generated, prioritization of works etc. In Ranchi district, the Annual Plan provided for only 2209 works, whereas 5918 works were taken up.
  - In **Andhra Pradesh Uttarakhand (Chamoli District)** the priorities assigned to the identified works in GP Annual Plan were not strictly adhered to, while executing the works.<sup>[C10]</sup>
  - In **Jammu & Kashmir**, in four test checked blocks, the POs did not scrutinize the annual plans of the GPs for technical feasibility. While approving Annual Plans for the year 2006-07, the GPs did not take into consideration the number of families registered, number of job cards issued, period for which households were willing to work, etc.
  - In **Bihar**, 242 works in spl. Divn. Darbhanga and 5 works in block Mohanpur during 2006-07 valued at Rs 8.72 crore were executed without inclusion in the AP.<sup>[C11]</sup> Annual plans prepared for NREGA in all test checked GPs were heavily loaded towards construction of brick soling roads, resulting in high material-labour ratio.

### **Response of States**

- The Government of Andhra Pradesh indicated that the shelf of works of a GP was its annual plan. It had also indicated that since NREGS was a demand-driven programme, and time taken for project execution depended on labour reporting for work, timeframe for each project may not be required.<sup>[C12]</sup>
- Necessary instructions had been issued by the Governments of **Assam** and **Chhattisgarh** to the concerned authorities for preparation of documented Annual Plan after identification of works by the GS.
- Necessary instructions had been issued by the Government of **Assam** for wide publicity of GS meetings and identification of works.
- Instructions had been issued by the State Government of Uttarakhand, Tripura, Tamil Nadu, Uttar Pradesh for indicating the time frame for each work in the Annual Plan.<sup>[C13]</sup> Instructions had been issued by the Governments of **Orissa**, **Tripura** and **Uttarakhand** for indicating the enduring outcome for each work in the Annual Plan.

### **Implication**

- In the absence of documented Annual Plans, there would be no shelf of projects for timely approval, thus adversely affecting the ability to meet demand for employment.
- Lack of participation, or inadequate participation by Gram Sabhas, and Gram Panchayats in the planning process would vitiate the process of people's participation, transparency and accountability, and also adversely affect the creation of productive assets benefiting the local community.
- In the absence of specification of physical assets and enduring outcomes in the District Annual Plans, no meaningful comparison of actual achievements vis-à-vis plans is possible.<sup>[C14]</sup>

### **Recommendations**

- *All Districts must be directed to ensure preparation of Annual Plans at the GP level to be consolidated at the Block and District levels.*
- *States should ensure more publicity at the grass root level, in particular through displays at Panchayat Ghars and Implementing Agencies so as to ensure adequate involvement of Gram Sabha..*
- *To simplify the workload at the GP level, the Annual Plan at the GP level could be limited to identifying works and*

*estimating labour demand, with estimation of likely costs etc. being indicated at the PO's level.*

#### 8.48.5 Registration and Issue of Job Cards

##### **Requirement**

Before demanding employment under REGS, rural households have to register themselves, and get a job card. The process for registration of households and issue of job cards, as per the NREGA Operational Guidelines, is briefly as follows:

- Households may submit an application for registration, or submit an oral request.
- A Gram Sabha shall be convened when the Act commences, for the purpose of explaining the provisions of the Act, mobilize applications for registration and conduct verifications.
- A door-to-door survey may also be undertaken to identify persons willing to register under the Act.
- Job cards should be issued within a fortnight of the application for registration. Photographs of adult member applicants should be attached to the job cards.

##### **Audit Findings**

- While aWhile an introductory Gram Sabha meeting at the time of commencement of the Act was to be convened, in 340 GPs in 24 States, such a meeting was not conducted or no documentary evidence of such a meeting was available in 120 GPs in **Andhra Pradesh, Assam, Bihar, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Orissa, Uttar Pradesh and West Bengal** (12 States).
- Door-to-door survey to identify persons willing to register was not conducted in 323 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (20 States).
- While jJob cards were to be issued within 15 days of application for registration. in 261 GPs in 23 States, dDelays in issue of job cards were noticed in 196 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Kerala, Maharashtra, Manipur, Orissa, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (16 States).

- Photographs of the applicants were not attached to job cards in 251 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Maharashtra, Orissa, Uttar Pradesh, Uttarakhand** and **West Bengal** (13 States).

**Other State-  
specific findings**

- In **Orissa**,
  - 670 households of 16 GPs of Narla Block of Kalahandi District were not registered, despite submitting applications, on the grounds that their names did not feature in the 2002 BPL survey list.
  - In 6 GPs of 2 Blocks in Kalahandi District, job cards were not issued to 342 households, and 14 villages in one GP intimated non-supply of job cards despite application receiving applications for registration.
  - One village (Kajumaska) of Santapur GP with a population of 90 (SC-11; ST-79) was not covered for registration of households.
  - In one GP, 13 job cards were found by DRDA officials to be lying with GP officials. In another GP, 21 cards were lying with the GP authorities, and were issued at the instance of audit.
- In **Haryana**, in 5 test checked GPs, against 637 registered households, 968 households were reported to have been issued job cards; in addition, 72 minors had also been registered for doing manual work. Also, in 16 test-checked GPs, photographs were not attached in 2,238 cases of job cards, out of 3467 registered households.
- In **Himachal Pradesh**, in Sirmour District, out of 13,695 BPL households, only 5389 households (39.3 percent) were registered and issued job cards.
- In **Manipur**, job cards were issued without identification.
- In **Karnataka**, in the two district of Davanagere and Gulbarga, out of the total registered households of 2.33 lakh and 3.89 lakh, only 1.55 lakh (66.5 percent) and 2.01 lakh (51.7 percent) households were issued job cards.
- In **Tamil Nadu**, in Cuddalore District, out of 2,24,000 applications registered, job cards were not issued to 1093 households as of March 2007.

**Good Practices**

- In **Andhra Pradesh**, for NREGA Phase-III districts, arrangements had been made for issue of job cards with photographs in all GPs.

**Ministry's**

**Response**

- Convening of the Gram Sabha meeting at the time of commencement of NREGA was only an advisory instruction.

**Responses of States**

- The State of **Andhra Pradesh** stated that introductory mobilization was carried out in campaign mode.
- The States of **Andhra Pradesh, Rajasthan, Tamil Nadu** and **Maharashtra** stated that issue of job cards was an ongoing process and necessary instructions had been issued to the concerned Officers for proper maintenance of Job Cards.
- In **Andhra Pradesh**, photo affixing had been taken up in campaign mode, and was scheduled for completion by March 2008.
- Proper registration of beneficiaries i.e. timely issuance of job cards and fixing of photographs had now been initiated in **Chhattisgarh, Jharkhand, Orissa** and **Sikkim**.

**Implication**

- The NREGA Operational Guidelines mandatorily stipulate the convening of an introductory Gram Sabha meeting, in order to explain the provisions of the Act, mobilize applications for registration and conduct verifications. Since NREGA is termed a “People’s Act”, such a GS meeting is intended to promote public participation at the grassroots level.
- While audit notes the use of other mobilization methods like campaigns, Palli Sabha etc., a door-to-door survey (on the lines of the electoral registration process) ensures wider coverage of the population across all segments, and also ensures authenticity of the registration of the households.
- In the absence of other identifying documents for persons, photographs on job cards are the most important means to identify genuine beneficiaries, especially when payments are made through Muster Rolls, and not through postal and bank accounts. The absence of photographs weakens controls on allocation of employment and payment of wages to intended beneficiaries.

**Recommendations**

- *State Governments should take steps to provide adequate publicity to the programme and to persuade as many ensure that all BPL households as possible are persuaded to register under NREGA. In addition, The*

*periodic door-to-door surveys, even at this stage, would be useful.*

- *State Governments should must be directed to take up a time bound programme to ensure affixing of photographs (at no cost to the beneficiaries) to the existing job cards.*
- *State Governments must ensure that under no condition are job cards retained by GP/ other departmental officials for any purpose.*

## 8.59 Works

### 8.5.19.1 General

#### **Requirements**

According to the Act and the NREGA Operational Guidelines:

- To avoid duplication, a unique identity number should be given to each work.
- Administrative and technical sanction should be obtained for all works in advance, by December of the previous year.
- Worksite facilities (medical aid, drinking water, shade and crèche, if there are more than five children below the age of six years) are to be ensured by the implementing agency.
- Use of contractors is prohibited; as far as practicable, tasks shall be performed by using manual labour, and not machines.
- The ratio of wage costs to material costs should be no less than 60:40, preferably at the GP, block and district levels.

#### **Audit Findings**

- Out of 558 GPs test checked, Unique unique identity numbers were not allotted to works in 331 GPs in **Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Nagaland, Punjab, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand** and West Bengal (19 States).
- In 19 Districts in **Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Orissa** and **Uttar Pradesh** (7 States), the wages-material ratio of 60:40 was not maintained at the district level. Further, 39 test-checked blocks in **Arunachal Pradesh, Bihar, Chhattisgarh, Himachal Pradesh, Jammu & Kashmir, Maharashtra, Nagaland, Orissa, Tripura, Uttar Pradesh** and **West Bengal** (11 States) did not maintain a wage-



material ratio of 60:40 at the block level./

- Out of 558 GPs test checked, aAdministrative approval and technical sanction of works was not obtained in advance in 95 GPs in **Bihar, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Uttar Pradesh and Uttarakhand** (12 States).
- Out of 558 GPs testchecked, wWorksite facilities were not provided or only partly provided in 227 GPs in **Andhra Pradesh, Assam, Bihar, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Manipur, Orissa, Uttar Pradesh, Uttarakhand and West Bengal** (14 States).

### Responses of States

- According to **Andhra Pradesh**, while drinking water and first aid box were generally provided, provision of shade and crèche was poor, and this would be regularly monitored.
- The Governments of **Assam, Chhattisgarh, Haryana, Himachal Pradesh, Gujarat, Jharkhand, Maharashtra, Orissa, Uttar Pradesh** and **West Bengal** had now issued necessary instructions for allotment of Unique IDs to works, maintenance of material wage ratio as per Guidelines, obtaining of administrative approval and technical sanction in advance and providing worksite facilities etc. wherever these were found lacking in Audit.

### Implications

- Non-allotment of unique identity numbers to works leads to the possibility of duplication of works.
- Non-adherence to the stipulated wage: material ratio of 60:40 is a violation of the Act, and also leads to reduced provision of wage employment, which is the Act's primary objective.
- Non-obtaining of administrative approval and technical sanction in advance leads to delay in taking up the work, and non-timely provision of employment to households.

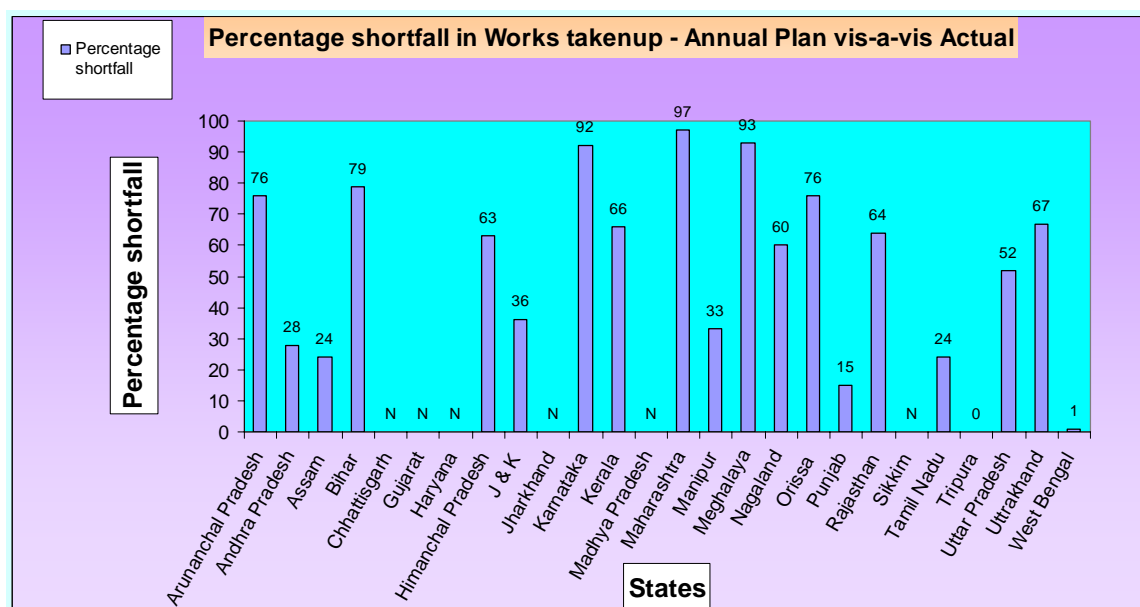
### Recommendations

- *The Ministry/ State Governments should ensure that a unique identity number is given to each work and also may be directed to ensure that administrative approval and technical sanction for works in the Annual Plan are obtained well in advance. by December of the previous year.*
- *State Governments may should also be directed to ensure compliance with the 60:40 ratio of wages: material costs not only at the District level, but also at the Block level, and also*

in respect of all implementing agencies.

### 8.5.2 Works taken up in test-checked GPs

Despite the fact that there was no shortage of funds for implementation of NREGA, audit scrutiny revealed that except in Tripura, none of the test checked GPs were able to take up all the works proposed in their Annual Plan for 2006-07. The average State-wise shortfall in works actually taken up vis-à-vis those contemplated in the Annual Plans ranged from 1 per cent (West Bengal) to 97 per cent (Maharashtra). The shortfall in execution of works affected the provision of the legally guaranteed 100 days of employment.



N- Data not available as Annual Plan not prepared for the selected GPs

### 8.5.39.2 [C15] State-specific audit findings

#### 8.5.3.19.2.1 Lack of appropriate approvals

Assam	<ul style="list-style-type: none"> <li>There was no formal allotment of work at GP level. Works were allocated verbally.</li> </ul>
Haryana	<ul style="list-style-type: none"> <li>Expenditure of Rs. 1.53 crore was incurred in 2006-07 on all 129 works in Baraguda block in Sirsa District, without obtaining administrative approval and technical sanction.</li> </ul>

<p><b>Jammu &amp; Kashmir</b></p>	<ul style="list-style-type: none"> <li>• In three blocks, (Poonch, Bhaderwah and Banihal) out of a total of 495 schemes executed during 2006-07, 116 schemes costing Rs. 111.79 lakhs had not been approved by the competent panchayats and did not form part of the approved annual works plan. An expenditure of Rs. 90.69 lakh was incurred on these schemes during the year.</li> <li>• 14 works costing Rs. 33.55 lakh were executed in three blocks (Bhaderwah Banihal and Poonch) without obtaining administrative approvals in advance.</li> <li>• 18 works costing Rs. 43.80 lakh were under execution in three blocks (Bhaderwah, Banihal, Mendhar) without obtaining technical sanctions from the concerned authorities.</li> </ul>
<p><b>Jharkhand</b></p>	<ul style="list-style-type: none"> <li>• In the absence of Annual Plan AP in Palamu, the DC instructed BDOs to take up “ work of irrigation well” in villages without assessing the requirement. Consequently, 1112 wells were taken up (December 2006) at a cost of Rs. 9.93 crore for completion by February/ March 2007, which remained incomplete as of July 2007.</li> <li>• In Gumla, schemes for construction of 159 irrigation wells, ponds and tree plantation were sanctioned by the DC, without holding the meeting of Gram Sabha, for Rs 8.32 crore for completion by September 2006 to May 2007. None of the above works were completed within by May 2007.</li> <li>• On the recommendation of six MLAs, 71 schemes for Rs 5.14 crore were taken up (between March 2006 and May 2007) for execution, but these were neither in the Annual Plan nor approved by the Gram Sabhas.</li> </ul>
<p><b>Karnataka</b></p>	<ul style="list-style-type: none"> <li>• Two works (desilting of tanks) in Harasuru Gram Panchayat (69 acres) and Bheemalli GP of Gulbarga District costing Rs.50.33 lakh was taken up without administrative and technical sanction, and one road work of Rs. 8.75 Lakh was taken up in Gulbarga Taluk without technical sanction.</li> </ul>
<p><b>Orissa</b></p>	<ul style="list-style-type: none"> <li>• In one GP (Duarsuni of Bhawanipatna block), list of three works (estimated cost: Rs. 20 lakh) executed was not approved by the Gram Sabha.</li> <li>• In Bhawanipatna block, one road work was executed at Rs 5 lakh during 2006-07 without technical sanction.</li> </ul>
<p><b>Punjab</b></p>	<ul style="list-style-type: none"> <li>• Technical sanction had not been obtained in advance for works due to non posting of Technical Assistants.</li> </ul>

### 8.5.3.2 Incomplete works

<b>Bihar</b>	<ul style="list-style-type: none"> <li>• In Muzaffarpur, Samastipur, Darbhanga and Munger districts, despite availability of funds of Rs 11.12 lakh, no work was undertaken for the period 2006-07, leaving the entire allotted funds unutilized.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>• Out of 8429 works taken up for execution during 2006-07 in the State, 5292 works (63 per cent) remained incomplete. None of the 1986 works taken up for providing irrigation facility on land of ST persons was completed.</li> </ul>
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• Completion of 22 works was delayed for a period ranging between one and eight months. [C16]</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>• Out of 1615 works, 714 works with progressive expenditure of Rs. 8.06 crore remained incomplete as of 31 March 2007.</li> </ul>
<b>Meghalaya</b>	<ul style="list-style-type: none"> <li>• Against 11,446 works targeted for completion during 2006-07, only 867 works (8 per cent) were completed.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• Out of 1835 works approved in the Annual Action Plans of 48 GPs test checked, only 444 works (24 per cent) were taken up.</li> </ul>
<b>Diversion and Misuse of Funds [C17] Bihar</b>	<ul style="list-style-type: none"> <li>• The DDC, Darbhanga irregularly transferred Rs 2.69 crore to special division, Darbhanga during 2006-07 for construction of 34 protection walls of raised platforms constructed under Sam Vikas Yojana.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• In Sirsa District, while the material consumed in the district from April 2006 to February 2007 for pucca works was Rs. 3.87 crore, expenditure on purchase of stores in March 2007 alone was Rs. 3.61 crore. Also, the cash books of 3 blocks of the district for 2006-07 had not been closed as of June 2007, as transactions relating to the purchase of the material had not been completed. Clearly, the material was purchased merely to show utilization of funds, without assessing the requirement on works.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• Rs. 12.05 lakh were irregularly incurred by PWD Dhar on repair of roads and renovation of meeting halls.</li> </ul>
<b>Punjab</b>	<ul style="list-style-type: none"> <li>• The One P.O. did not check the correctness of the final expenditure [C18] reported by the implementing agency at the</li> </ul>

	time of authorizing final closure of work.
<b>Tripura</b>	<ul style="list-style-type: none"> <li>•Rs.9 lakh was irregularly transferred (November 2006) to the account of Divisional Forest Officer, Manu for construction of 72 IAY type houses.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>•Works of Jal Nikaas Naali, in one GP, amounting to Rs. 15220 was not commenced, but the expenditure was reported in the MPR.<sup>[C19]</sup></li> </ul>

#### 8.5.3.49.2.2 Use of contractors/ machinery

<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>•Tractors and rollers were engaged on MRs for transportation of material and compaction of road and tank works.<sup>[C20]</sup></li> <li>• CEO, Zila Parisad Sidhi, incurred Rs. 20.80 lakh on spraying of hormones for zetropha plantation on contract basis.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• In one block (Bhawanipatna) of Kalahandi District, 149 works were executed at a cost of Rs 7.55 crore between February 2006 and March 2007 through contractors in the guise of Village Labour Leaders (VLLs) (up to November 2006) and in the name of departmental execution through the Junior Engineers (from December 2006). The VLLs and JEs procured road metal and other materials out of their own resources and also in many cases indicated payment of wages without receiving any advance/ sufficient advance. Site account registers in respect of receipt and issue of materials to the work and temporary advance register in respect of advance availed from December 2006 for payment of wages had not been maintained, though they were mandatory., despite their mandated requirement for departmental execution. Materials were not purchased on tender/ quotation basis and purchase bills/ payment receipts were not treated as expenditure documents. Instead, work bills were paid to the VLLs/ JEs based on item and volume of works executed in a similar manner as allowed in the case of work done by the contractors. Measurement for these works was also made by the same JE, shown as departmentally executing the work. This is indicative of execution of works by the contractors in the guise of VLLs and in the name of departmental execution.</li> </ul>

#### 8.5.3.5

## 8.5.3.59.2.3 Irregular execution of works

<b>Bihar</b>	<ul style="list-style-type: none"> <li>• In Darbhanga and Supual Districts, due to absence of technical staff, work valued Rs 79.26 lakh was executed through non-qualified staff viz. peons, private persons during 2006-07..[C21]</li> <li>• Works of Rs 1.49 crore under scheme were assigned by the DDC cum CEO of Madhubani District (June 2006) to two NGOs, [C22]who had not executed SGRY<sup>5</sup> works amounting to Rs 46.22 lakh earlier allotted to them.</li> <li>• Works valued Rs 1.76 lakh was shown as completed in Bahadurpur block, Darbhanga District before issue of work order.</li> </ul>
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• In respect of the selected works, detailed technical estimates were not prepared. The assessment of the works was done after completion of work and measurements were recorded in the MBs in such manner that the value of a work executed equalled the sanctioned cost.</li> </ul>
<b>Meghalaya</b>	<ul style="list-style-type: none"> <li>• No measurement of the works executed in the selected blocks was taken up, due to lack of technical manpower.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• One executing agency in Bhawanipatna block, Kalahandi District utilized Rs 47.80 lakh to complete seven incomplete works taken up under NFFWP, without following the provisions of NREGA Guidelines.[C23]</li> <li>• Similarly, the Assistant Soil Conservation Officer, Bhawanipatna utilized Rs 29.85 lakh during 2006-07 without following the NREGA Guidelines as registered labourers were not engaged and un-authorized (kutchra) muster rolls available in the market were used without the authority of the Programme Officer.</li> </ul>
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>• Measurement Books for the works executed under NREGS were not maintained in any of the sampled blocks and completion reports were also not recorded for the works completed so far.</li> </ul>

<sup>5</sup> SGRY – Sampoorna Gram Rozgar Yojana

<b>West Bengal</b>	<ul style="list-style-type: none"> <li>• An expenditure of Rs.38.49 lakh was incurred in on 20 works, in 7 GPs, for due to execution of non-existent quantities of work, which was detected during joint physical verification.[C24]</li> <li>• Unfruitful expenditure of Rs.6.13 lakh was also noticed in seven social forestry works due to damage of seedlings because of inadequate protection measures.</li> </ul>
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#### 8.5.3.69.2.4 Non-adherence to wage: material costs ratio[C25]

<b>Haryana</b>	<ul style="list-style-type: none"> <li>• In Mohindergarh District, records showing segregation of expenditure on material and wages were not maintained.[C26]</li> </ul>
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• In two one (Bhatiyat and Mehla) out of four selected blocks, the wages-material ratio was 55: 45 and 42:58. respectively.[C27]</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>• DC, Gumla sanctioned (March 2007) 100 units of “Safed Musli” cultivation for commercial farming for Rs 1.24 crore at Rs 1.24 lakh per unit, which had only 12 per cent (Rs 15.30 lakh) labour component.</li> <li>• In West Singhbhum District, of 4,326 works executed (2006-07) for Rs 52.13 crore, 2,373 were PCC Roads where labour component was as low as 19 to 24 per cent as against the norm of 60 per cent.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>• Rs. 52.44 lakh was incurred on construction of a motor stand where the wages-material ratio was 30:70. Similarly, in 62 projects under 2 Panchayat Samitis, Rs. 106.91 lakh was incurred where the wages – material ratio ranged from 9:91 to 31:69.</li> </ul>

#### 8.5.3.79.2.5 Abandoned/ Unfruitful works

<b>Bihar</b>	<ul style="list-style-type: none"> <li>• 37 works estimated to costing Rs. 2.02 crore were abandoned in Supaul District after expenditure of Rs. 27.79 lakh, as they exceeded the stipulated material-labour ratio, resulting in unfruitful expenditure.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• An expenditure of Rs. 4.31 crore was incurred on digging 257 ponds in Mohindergarh District, which is a drought prone area with scanty rainfall and where the soil is sandy and has no water retention power. Block and GP officials admitted that the ponds dug under NREGA were without water. One pond had almost become a swimming pool, as 80 per cent of</li> </ul>

	<p>expenditure was incurred on material and masonry works.</p> <ul style="list-style-type: none"><li>• Similarly in Sirsa District, expenditure of Rs. 7.31 crore was spent on digging of 237 ponds, for which factors like catchment area, source of recharging etc. were not conceptualized, assessed and works were executed without technical sanction and preparation of detailed estimates. Test check of records revealed lack of arrangements for filling the ponds with water, and complaints regarding absence of need.</li></ul>
<b>Orissa</b>	<ul style="list-style-type: none"><li>• NREGA Guidelines permit execution of road projects providing all weather connectivity in rural areas. However, joint physical inspection in September 2007 of three road works executed at a cost of Rs 15 lakh in Bhawanipatna block disclosed that the roads remained kutcha, even after improvement, improvement and were not able to provide all weather access. Further, recording of inflated measurement in the measurement books and Level section Graph sheets in all the three cases, and excess payment of Rs.1.80 lakh in one case was also noticed.</li></ul>

*Photographs of works inspected by audit teams*

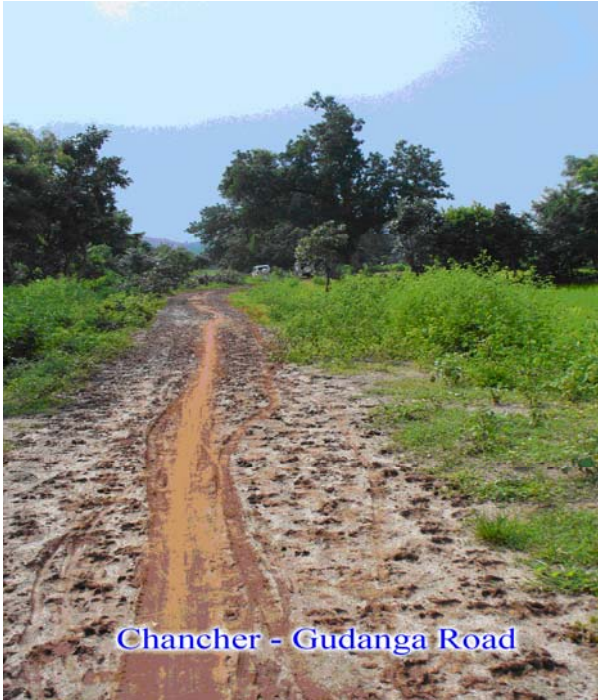




Pond in Madhogarh Village, Ateli Block, Mohindergarh District, Haryana constructed like a swimming pool

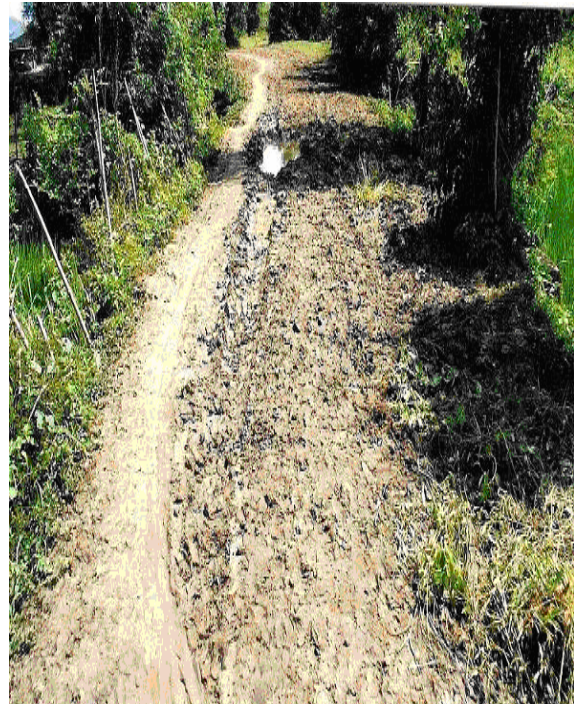


Pond in GP Panjuana in Block Baraguda, Sirsa District without water



*Chancher - Gudanga Road*

(NREGA Road work in Bhawanipatna Block, Kalahandi Distt., Orissa not providing all weather connectivity)



(Ichapur to Bijepur Road, Bhawanipatna Block, Kalahandi Distt, Orissa not providing all weather access)

### **8.5.3.8**

### 8.5.3.89.2.6 Other irregularities

<b>Haryana</b>	<ul style="list-style-type: none"> <li>In 7 blocks of Sirsa District, while making purchases of Rs. 98.28 lakh for providing amenities, proper purchase procedures – invitation of tenders, quality assurance, inspection etc. were not followed.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>No details of measurements were recorded in the Muster Rolls in Gulbarga District and dates of payments were also not recorded. Assets created were not according to specification and quantities executed were not as per technical sanction.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>In 3 test checked works, excess payment of Rs. 2.25 lakh due to application of wrong per unit rates was noticed.</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>A total of 843 works were executed on the basis of inflated estimates, resulting in avoidable expenditure of Rs.2.57 crore (inclusion of contractors' profit element- Rs. 1.19 crore and agency charges- Rs. 1.38 crore).</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>In Kalahandi district, due to delay in execution of 46 works by an executing agency (Assistant Soil Conservation Officer, Bhawanipatna), there was cost overrun by Rs 35.03 lakh. [C29]</li> <li>Excess payment of Rs. 7.98 lakh in 13 cases in Bhawanipatna block, due to non-deduction of voids and volume of sand and moorum utilized, was noticed.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>In GPs test checked (in block Dhariyawad and Kherwara of Udaipur district) payment to labourers was made without measuring works and working out tasks; the reason indicated on the muster rolls was due to shortage of technical staff.</li> </ul>

#### **Responses of States**

- The Government of **Assam** stated that the instructions had been issued to district authorities for formal allotment of work at GP level.
- The Government of **Bihar** stated that action has been initiated against the DDC, Executive Engineer for allotment of works to defaulting NGOs. Besides, directions had been issued to DPCs of Darbhanga and Muzaffarpur districts to look into the irregularities pointed out in Audit.
- The Government of **Haryana** admitted that the expenditure on digging of ponds in Sirsa and Mohindergarh Districts was wasteful, but contended that possibilities were being explored to connect these ponds with canals/ water channels.

- The Government of **Madhya Pradesh** had now initiated remedial action to rectify the irregularities pointed in audit and issued instructions to obtain administrative approval and technical sanction before start of work.

**Recommendations**

*The Ministry/ State Governments should ensure that unique identity number is given to each work and also that administrative approval and technical sanction for works in the Annual Plan are obtained well in advance.*

*State Governments should also ensure compliance with the 60:40 ratio of wages: material costs not only at the District level, but also at the Block level.*

*State Governments should mandatorily ensure administrative and technical approval in advance of all works in the Annual Plan.*

- *Audit scrutiny revealed execution of works like Shamshan Ghats, Panchayat Ghars, school buildings and playgrounds, Community Centres, which are not listed as Permissible Works under NREGA.<sup>[C30]</sup> GoI may consider adding additional categories of works, and also consider empowering State Governments/ SEGCs to add other region-specific works, after keeping the Ministry informed.*
- *State Governments may ensure better co-ordination with the Line Departments so that NREGA works can be subsequently upgraded with additional mechanized work to create durable assets, e.g. metalling of REGS-constructed roads. In response, the Ministry stated that this recommendation was outside the purview of NREGA and might lead to a violation of the Act, since the Act prohibited use of machinery, and this recommendation might open a window for serious diversions. Audit does not agree with this response, as the recommendation is, in no way, a violation of the Act, and refers to the subsequent improvement of works already constructed under NREGA. Further, such upgradation will help in creation of durable assets, which is an important objective.*
- *In order to avoid duplication of NREGS works with other schemes, especially in the absence of unique work IDs, durable signboards with cement concrete base may be preferred over temporary/ less durable signboards.*



## 8.610 Employment and Wages

### 8.6.110.1 District Schedule of Rates

#### Requirements

The NREGA operational guidelines stipulate that:

- District Schedules of Rates (DSRs) should be prepared for each district, and should be posted at worksites in the local language.
- The States should prepare exhaustive and detailed list of tasks required for undertaking works under REGS in different geo-morphological conditions, and the productivity norms for the District Schedule of Rates (DSRs) should be worked for each locale in such a way that seven hours of normal work earns minimum wages on a piece rate basis.
- State Governments should undertake comprehensive work, time and motion studies for observing out-turn and fixing rates; a matrix of rates for the same task needs to be drawn up for different ecological conditions.
- Implementing agencies may provide a description of daily work requirements to facilitate the fulfillment of productivity norms.

#### Audit Findings

The Governments of **Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Meghalaya, Punjab, Sikkim, Tripura, Uttar Pradesh, and Uttarakhand** (16 States) did not prepare separate District-wise Schedules of Rates (DSRs) specifically for NREGA works. , after listing tasks for REGS works in different geo-morphological conditions, and undertaking time and motion studies for observing out-turn and fixing rates. As regards the other States,

- In **Jammu & Kashmir**, in Doda District, DSRs for NREGA were prepared by modifying the approved schedule of rates
- In **Maharashtra**, separate Schedules of Rates were prepared circle-wise for 4 circles.
- In **Orissa**, separate rates for earth work in different types of soil had been notified.
- In **Rajasthan**, while time and motion studies were being conducted for tasks in different ecological conditions, a 20 per cent reduction from PWD rates in tasks for labour payments had been prescribed on the basis of interim studies.
- In **Tamil Nadu**, a rural schedule of rates was prepared, based on

the tests conducted in the six NREGA implementing districts, with a separate schedule of rates for Sivagangai district.

- In **West Bengal**, time and motion studies for earthwork was conducted, and rates revised.<sup>[C31]</sup>

#### **Good Practices**

- In **Andhra Pradesh**, 158 works were taken up for conduct of time and motion studies by the Engineering Staff College of India, based on which a Rural Standard Schedule of Rates (RSSR) had been prepared and notified. Further, tasks were identified for various works under eight categories of NREGA, and productivity norms devised and circulated in the form of task sheets prepared in the local language. Salient features and rates were also painted on the Village Information Wall. According to the State Government, use of locally understood terminologies in the task sheets enabled labour to understand the payment structure for a given outturn better than displaying DSRs at the worksite.

#### **State Responses**

- The Governments of **Assam, Kerala, Orissa, Rajasthan, Jharkhand** and **Tripura** had now entrusted time and motion study.
- The Governments of **Assam** and **Uttarakhand** stated that the DSR had been prepared or were under preparation.
- The Government of **Assam** stated that instructions had been issued for preparation of exhaustive list of tasks under different geo-morphological conditions.

#### **Implications**

- In the absence of a detailed listing of tasks in different geo-morphological conditions, and conduct of work, time and motion studies for fixing of productivity norms, and preparation of separate DSRs for NREGA works, the Schedule of Rates of the PWD, Rural Development Department etc. are being adopted. However it must be noted that the objective of NREGA is to provide livelihood security and any willing adult member can seek employment under NREGA, while construction works undertaken in other departmental works would place a premium on healthy and able bodied individuals. The use of PWD rates for NREGA works, thus, may not ensure provision of minimum wages and livelihood security to households.

#### **Recommendation**

- *The Ministry/ State Governments should be directed to ensure preparation of separate District-wise Schedules of Rates for NREGA, after careful work, time and motion*

*studies, and fixing of productivity norms for tasks in different geo-morphological conditions. Ultimately, seven hours of normal work must earn at least the minimum wage rate. Such rates should also be widely publicized in the local language.*

### 8.6.210.2 Payment of wages

#### **Requirements**

Every person working under REGS is entitled to wages at the minimum wage rate fixed by the State Government for agricultural labourers. Wages may be paid either on a time rate or piece rate basis. The NREGA Operational Guidelines further stipulate that:

- Wages should be paid on time. In the case of delay beyond 15 days, workers are entitled to compensation as per the provisions of the Payment of Wages Act, 1936.
- Measurements must be recorded transparently, whereby individuals may verify their measurement on a daily basis.

#### **Audit Findings**

- In 79 GPs in **Andhra Pradesh, Bihar, Chhattisgarh, Jharkhand, Kerala, Madhya Pradesh, Maharashtra, Manipur, Orissa, Punjab, Rajasthan** and **Tamil Nadu** (12 States), the workers, even after working for seven hours, were getting paid wages less than the minimum wage rate.
- In 213 GPs in **Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Orissa, Rajasthan, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand** and **West Bengal** (19 17 States), workers were not being paid wages on time i.e. within a fortnight of the date on which the work was done. No compensation was paid to them. REGS works were not measured daily in 383 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh** and **Uttarakhand** (21 States).

### 8.6.2.110.2.1 State Specific Findings

A State-wise summary of audit findings/irregularities in the on payment of wages is as follows:

<b>Andhra Pradesh</b>	<ul style="list-style-type: none"> <li>• No compensation was paid to labour in respect of 2,05,911 cases of delayed payments of wages in the State beyond the stipulated</li> </ul>
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	period of 15 days during 2006-2007.
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>• Scrutiny of 63 works in selected GPs revealed delays ranging from one to 355 days in payment of wages to workers, but no compensation was paid. The stated reason for non-payment of compensation was that it was not claimed.</li> <li>• The minimum wage rate applicable during 2006-07 was Rs.61.37 per day (April to September 2006) and Rs.62.63 per day (October 2006 to March 2007). But during the period from April 2006 to September 2006, wages were paid at the rate of Rs.58.73 per day, resulting in non-payment of minimum wages to labourers.</li> <li>• Due to non-rounding of wage rates to the nearest rupee, payment of full amount mentioned in MRs could not be verified.</li> </ul>
<b>Gujarat</b>	<ul style="list-style-type: none"> <li>• In the test checked works, delay in payment of wages could not be ascertained, as no dates of payment of wage were recorded in the MRs. However, the Sarpanchs of GPs checked informed audit that the measurements of the works executed were delayed for three to four weeks. No compensation for delayed payments was paid.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• Arrears of Rs. 17.49 lakh (as worked out by audit) due to revision of minimum wage rates were neither calculated nor paid.</li> </ul>
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• Delay in payment of wages in test checked works ranged between 17 and 283 days. No compensation was paid.</li> </ul>
<b>Jammu &amp; Kashmir</b>	<ul style="list-style-type: none"> <li>• In 19 works costing Rs. 22.87 lakh in two blocks (Mendhar, Bhaderwah), wages of Rs. 4.99 lakh to 458 workers pertaining to 2006-07 were unpaid not paid till July/August 2007.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>• In one GP (Savaleshwar) in Gulbarga District, there was no acknowledgement for having credited the amount of Rs.5.42 lakh to Bank towards payment of wages involving 120 labourers during 2006-07.</li> <li>• There were cases of delayed payment of wages of 3-4 months in 5 GPs amounting to Rs.62.04 lakh; however, no compensation was paid.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• In the test checked districts, the average daily wage rate paid was Rs. 45.</li> <li>• Though wages of Rs. 62.69 lakh paid to 13868 labourers was delayed by 1 to 6 months, no compensation was paid.</li> </ul>



<b>Maharashtra</b>	<ul style="list-style-type: none"> <li>• Daily average wage in the three test-checked districts ranged from Rs. 8 to Rs. 187; this was due to non-determination of productivity norms by the Government.</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>• Though the daily wage rates were enhanced from Rs. 72.40 to Rs. 81.40 from 1 January 2007, wages were paid at the old rates, resulting in denial of wages amounting to Rs. 46.89 lakh.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• In 6 cases involving wage payment of Rs. 13.66 lakh, there were delays ranging from 17 to 53 days, but no compensation was paid.</li> <li>• Due to issue of excess work orders for Rs. 2.96 crore beyond the allotted fund, the bills of 46 works were pending in Bhawanipatna block of Kalahandi District since June 2007. In two out of three test checked casesworks, wages of Rs. 0.96 lakh to 186 labourers engaged in April/ May 2007 had not been paid as of September 2007, and no MR was submitted in the third case. It was noticed that the State had short-released its share by 27.96 crore upto 2006-07.</li> <li>• Non-payment and delayed payment of wages in Kalahandi was also confirmed by the District Labour Officer.</li> <li>• In 6 GPs, there was underpayment of wages vis-à-vis the minimum wage rate of Rs. 0.48 lakh to 866 labourers.</li> <li>• Beneficiary interviews of 142 households in 21 villages of Kalahandi and Bolangir Districts in the presence of the Sarpanch/ PRI member and BDO revealed that in 98 cases, the beneficiaries disputed their engagement, and in 117 cases, they stated receipt of wages of only Rs. 3.41 lakh against Rs. 5.76 lakh shown in the online job cards and Muster Rolls.</li> <li>• In 13 muster rolls (Bhawanipatna block), 64 ineligible labourers (30 unregistered labourers and 34 labourers belonging to households already provided with 100 days employment in a year) were engaged on work and paid Rs.0.77 lakh as wages.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>• Delayed payment of wages ranging between 1 and upto 209 days was noticed in test checked GPs, but no compensation was paid.</li> </ul>
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>• The average number of days for which work was provided in the sampled blocks of Tiruvannamalai district ranged between 22 and 43 days. Delay in payment beyond 15 days was noticed in, ranging from 1 to 112 days in 43 instances in 12 out of 16 sample villages in two sampled districts. However, no compensation was paid.</li> </ul>

<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>There was non-payment of wages to labourers in two test checked blocks for want of funds.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>In one test checked GP, extra expenditure of Rs. 0.61 lakh on account of payment from GoI Funds of more than 100 days employment, ranging between 110 – 219 days, was detected.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Delay in payment of wages beyond 14 15 days was noticed in 14 out of 24 test checked GPs, but no compensation was paid.</li> </ul>

**Good Practices**

- Andhra Pradesh** was now making all payments to NREGA wage seekers through individual postal savings accounts. 66 lakh postal accounts have been opened, with separate accounts for women and men. Wage seekers were issued pay slips (indicating the period of work, no. of days worked and authorized pay) by village-level EGS functionaries. Payment of wages through postal accounts was also noticed during audit in **Karnataka** and **Jharkhand** (one GP in Hazaribagh District), while payment through bank accounts was noticed in **Karnataka** and **Kerala**.
- In **Andhra Pradesh**, work-wise computer generated measurement sheets were used for recording measurements; each payment has a corresponding measurement sheet. According to the State Government, the measurement book concept was not appropriate as payments were to be processed every week.
- In **West Bengal** the payment of wages in Dakshin Dinajpur District was now being made entirely through Bank and Post Offices and the system had been started in Birbhum and Bankura Districts.

**Responses of States**

- Instructions had been issued by the Governments of **Jharkhand, Madhya Pradesh, Rajasthan, Tamil Nadu, Uttar Pradesh** and **West Bengal** to ensure timely payments of wages to the workers.
- According to Government of **Andhra Pradesh**, delays in some places did occur in view of the massive spread of the programme; however, these would be minimized within the next six months.
- The States of **Andhra Pradesh** and **Orissa** stated that

measurement of works on daily basis was not practicable.

- The Government of **Rajasthan** stated that payments through Post Offices may be considered, if the administrative charges of 5 per cent were reimbursed by GoI.
- The Government of **Haryana** stated that the arrears of wages would now be paid to the workers.

#### **Implication**

- Both the Act and the Operational Guidelines stipulate that under no circumstances shall the labourers be paid less than the minimum wages. Non-payment of minimum wages, and delayed payment of wages is illegal, and also defeats NREGA's objective of providing livelihood security.

Payment through postal or bank accounts is essential to minimize chances of leakage and payments to fictitious workers.

#### **Recommendations**

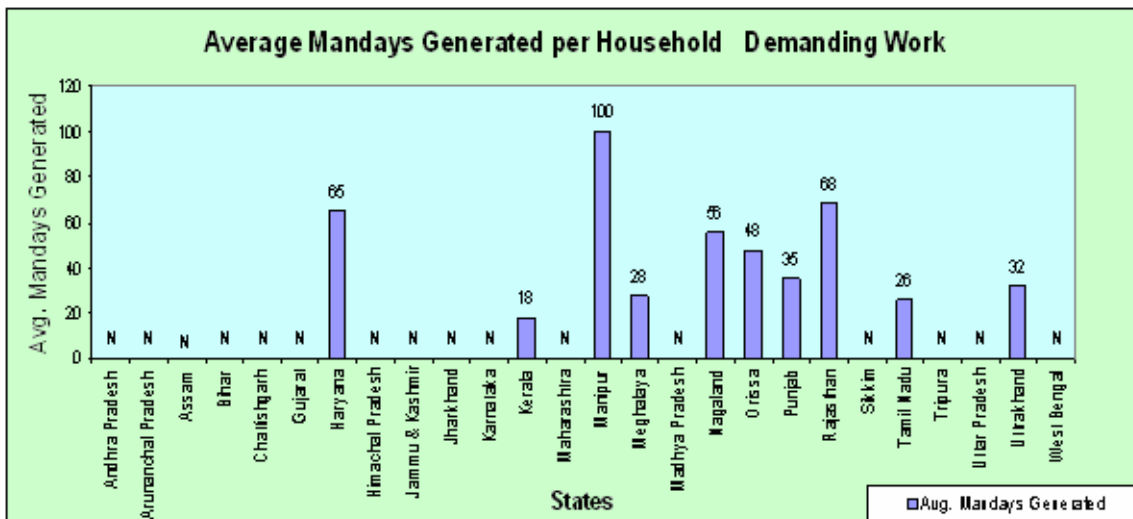
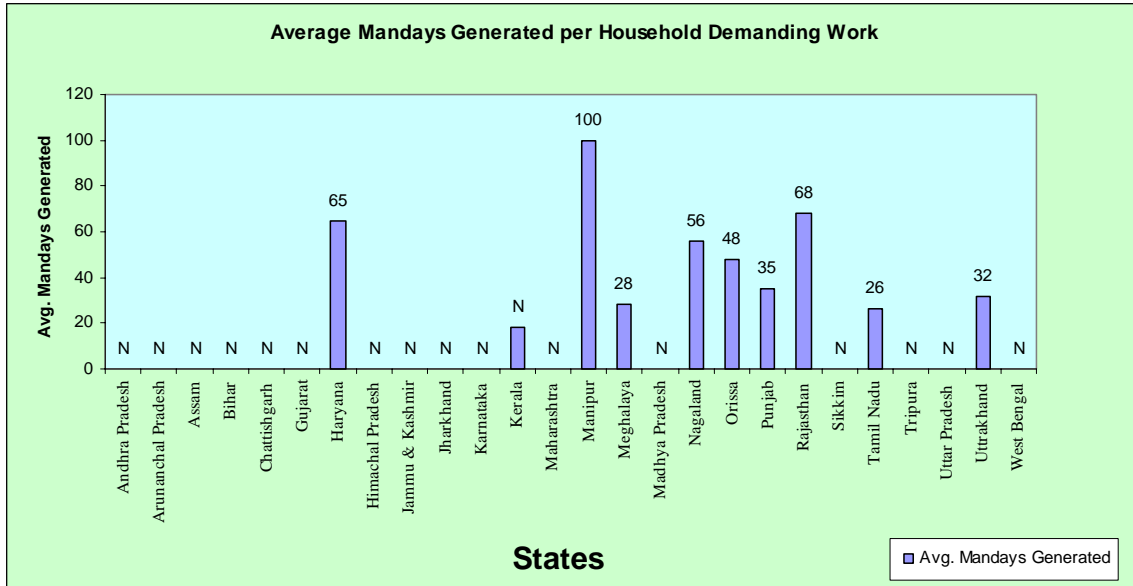
- *Both the Act and the Operational Guidelines stipulate that under no circumstances shall the labourers be paid less than the minimum wages. Non-payment of minimum wages or delayed payment of wages is a violation of the NREG Act. The offenders need to be identified and punished in terms of provisions of the Act.*
- *Payment through postal or bank accounts is essential to minimize chances of leakage and payments to fictitious workers. Work norms should be prepared such that any person working at a normal pace for seven hours earns no less than the minimum wage rate.*
- *GoI may explore a nation-wide agreement with the Department of Posts for all REGS payments through postal accounts (except where State Governments have ensured payment through banks). Further, a per-account payment by GoI to the Department of Posts as handling charges may be considered, to ensure that no minimum account balances are stipulated for REGS postal account holders.*
- *It was noticed that REGS works were not being measured on daily basis. Andhra Pradesh and Orissa stated that it was not practicable to measure works on daily basis. GoI may consider amending the NREGA guidelines for measurement of works on a weekly basis, keeping in view the availability of technical staff and other practical considerations.*

### **8.6.310.3 Employment Generation in test-checked GPs**

The primary objective of NREGA is to enhance livelihood security by providing at least 100 days of guaranteed wage employment on demand. Audit conducted a review of the employment provided (as per the Monthly Progress Reports (MPRs) of March 2007) in 465 GPs in 111 blocks in 26 States. Details of employment generated in the test-checked GPs are available in **Annexure-D**.

Data in respect of households demanding work could not be calculated for 373 test checked GPs in 95 blocks of 16 States, out of 558 GPs, as detailed data, at the GP level, on number of households demanding employment and provided employment was not available.

A chart showing the average number of mandays provided to each household in the test checked GPs who had demanded work (in respect of the 9 10 States where the data of households demanding work was maintained GP wise) is given below:



N- Data of employment demanded not available Gram Panchayat [C32]wise

In its response, the Ministry stated that:

- Registration of households did not automatically lead to employment, which would be provided only to those households applying specifically for employment.
- The average days of employment generated per household should be calculated on the basis of total number of households provided employment (and not the total number of registered households).
- The percentage of households receiving 100 days of employment should also be calculated on the basis of total number of households provided employment.
- However, the fact that the data in respect of employment demanded could not be verified, in the case of nearly 67 per cent of the sampled GPs, the data in respect of employment demanded could not be verified, clearly demonstrates the lack of reliability,

and authenticity of the reported figures of average employment provided to each households demanding work. Further, tThis strikes at the root of the process of providing employment on demand. Audit came across specific discrepancies in the case of Jharkhand and Orissa as mentioned below

•State Specific Findings

A State-wise summary of audit findings on employment demanded and generated is as follows:

8.6.3.1 Demand for Employment

In the States of **Andhra Pradesh, Assam, Chattisgarh, Jharkhand, Karnataka, Manipur** and **Uttarakhand**, (7 States) the actual demand for employment could not be verified as either no applications demanding employment were received or the applications received were undated. Work was apparently provided on verbal consent of the workers. As a result, the proportion of mandays of employment provided with reference to the demand could not be verified.

8.6.3.2 Generation of Employment

<ul style="list-style-type: none"> <li>• <b>Andhra Pradesh</b></li> </ul>	<ul style="list-style-type: none"> <li>• During 2006-07, 51,84,952 Job cards were shown as issued, out of which only 79,642 households got 100 days of employment</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Assam</b></li> </ul>	<ul style="list-style-type: none"> <li>• Percentage of achievement of targeted mandays was 27 percent. On an average, 26 mandays were provided to each registered household in the test checked GPs.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Gujarat</b></li> </ul>	<ul style="list-style-type: none"> <li>• Against 6.32 lakh Job Cards issued during 2006-07, 2.26 lakh (36%) household demanded and were provided employment. Of these, only 0.12 lakh (5 per cent) had completed 100 days employment.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Haryana</b></li> </ul>	<ul style="list-style-type: none"> <li>• Against the registered 106772 households in the State, only 50765 demanded employment and only 5626 (5 per cent of registered households) completed 100 days employment. Average mandays earned per household in all the sampled panchayats was 17.</li> </ul>

<ul style="list-style-type: none"> <li>• <b>Himachal Pradesh</b></li> </ul>	<ul style="list-style-type: none"> <li>• In the State, 100 days of wage employment was provided in 2006-07 to 26 per cent of households demanding employment, and the overall average mandays per household demanding employment was 47.</li> <li>• Only 9 per cent women workers were provided employment under NREGS.</li> </ul>
<p><b>Jharkhand</b></p>	<ul style="list-style-type: none"> <li>• In five districts, only 671 out of 8.05 lakh registered households were provided 100 days of employment.</li> <li>• In 10 districts, 6.10 lakh applicants were reported to have been provided employment against 0.70 lakh households, while in three districts, 0.10 lakh applicants against 0.90 lakh households were reported to have been provided employment. These figures are clearly unreliable. For the State as a whole, 5.20 crore mandays were generated under NREGA during 2006-07, as against 8.09 crore mandays generated under SGRY and NFFWP in 2005-06.</li> </ul>
<p><b>Karnataka</b></p>	<ul style="list-style-type: none"> <li>• In two selected districts viz. Davanagere and Gulbarga, out of the total registered households numbering 232869 and 389317, job cards were issued to 155057 (67 per cent) and 200688 (52 per cent) households respectively. Further, the number of households provided 100 days of employment in the selected districts was only 29 per cent and 3 per cent respectively.</li> </ul>
<p><b>Kerala</b></p>	<ul style="list-style-type: none"> <li>• Actual generation of employment was 8 per cent and 9 per cent of the targeted employment generation as per AP in Palakkad and Wayanad districts respectively.</li> <li>• Out of 101304 registered households in 4 test checked GPs, employment was provided to 43068 households (43 per cent) at an average rate of 18 days per household and 100 days of employment was provided to only 299 households (0.3 per cent).</li> </ul>
<p><b>Madhya Pradesh</b></p>	<ul style="list-style-type: none"> <li>• In the State, against 44.26 lakh registered households, 28.69 lakh households had actually demanded jobs. However, 100 days of employment was provided to only 19 per cent of households demanding employment.</li> </ul>
<p><b>Maharashtra</b></p>	<ul style="list-style-type: none"> <li>• Out of 630607 total job cards issued in three test checked districts the percentage of households demanding work ranged from 22 to 31 per cent. In these districts, the average mandays provided to each household who demanded work ranged from 36 to 51 mandays.</li> </ul>

<b>Meghalaya</b>	<ul style="list-style-type: none"> <li>• In the selected blocks, out of 33,470 registered households who had been issued job cards and had demanded work, only 257 households (0.77 per cent) had been assigned 100 days of employment during 2006-2007.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• In 48 test checked GPs, against 37, 630 households registered only 13,778 households were provided employment during 2006-07.</li> <li>• In the 12 test checked blocks, against the targeted generation of 194.50 lakh person days as per the Annual Plan, only 44.27 lakh person days (23 per cent) were generated. Average employment provided was 24 days per household. Out of 1.80 lakh registered households, only 5158 households were provided 100 days or more of employment. Providing 100 days of employment was also not free from doubt, as physical verification of job cards of 13 out of 14 test checked households revealed only 10 to 96 days of employment, as against 100 days or more shown in the online job cards. Further, out of 121 households reported by 4 GPs to have completed 100 days of employment, only 3 households were found to have completed 100 days of employment as per the GP Employment Registers.</li> <li>• Out of 142 job cards test checked, in 55 cases the employment provided as per the physical job cards ranged from 9 to 99 days – totaling 2615 days, while the online job cards showed employment provided from 13 to 108 days – totaling 4313 days. In the remaining 87 cases, the employment provided as per the physical job cards ranged from 18 to 335 days – totaling 8272 days, while the employment provided as per the online job cards ranged from 3 to 108 days. Thus, the job cards were unreliable.</li> </ul> <p>In response, the Government of <b>Orissa</b> clarified that as far as entry of excess days in the job card was concerned, many non-job card holders also worked and in order to make their payments early their work out-put had been shown against existing job card holders, due to which the number of days shown in the job card varied from the actual number of days the said job card holders had been engaged in the work.</p> <p>The response of the State Government is not tenable, as the sanctity of the process of registration, demand and allotment of work is completely destroyed/vitiated. Further, there is no assurance on the authenticity of the employment stated to have been provided.</p> <p>In the 48 test checked GPs, against the targeted generation of 47.79 lakh mandays for 2006-07, only 7.09 lakh mandays (15 per cent) were generated.</p>



<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>•In the State, 11.75 lakh households (78 per cent of registered households) demanded employment, and 100 days of employment was provided to only 6.36 lakh households. Thus, the claim of the State Government of generation of 999 lakh mandays at an average of 85 days per household demanding employment appears unrealistic.</li> </ul>
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>•The number of households provided with 100 days of employment in selected districts of Tiruvannamalai and Cuddalore were 0.11 percent and 0.29 percent respectively. The average mandays provided for the remaining households was only 28 and 31 days in the sample districts during 2006-07.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>•Test check of 8 GPs of the 2 Blocks (Ambassa and Salema) revealed that only 5.16 and 0.46 per cent respectively of the registered households were provided with 100 days employment. Average mandays generated per household in the test checked GPs of the selected Blocks viz. Ambassa and Salema was 6 days and 5 days respectively.</li> </ul>
<b>Uttar Pradesh</b>	<ul style="list-style-type: none"> <li>•In the six selected districts, 7.6 percent of households were provided 100 days employment. In five of the six selected districts, only 7 percent of the total employment generated was taken by women.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>•As per MPRs for the period ending March 2007, against 84700 man-days (projected as per AP) the man-days generated were 24947, leaving a difference of 59763 mandays (71 per cent). The average man-days provided to each household with reference to man-days generated as per MPR for March 2007 and total registered households in test checked GPs ranged from 7 to 43 and out of 847 households in the test checked GPs, only 33 households (4 per cent) got 100 days of employment during 2006-07.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>•In Dakshin Dinajpur, Paschim Medinipur and Purulia districts, 0.50 percent, 0.04 percent and 2.97 percent of households respectively were provided with 100 days work, and 16, 16 and 13 persondays per household respectively were created.</li> </ul>

<b>Demand for employment Andhra Pradesh</b>	<ul style="list-style-type: none"> <li>•The actual demand for employment could not be verified in audit as no applications were received from the wage seekers who demanded employment.</li> <li>•The proportion of mandays of employment provided with reference to employment demanded could not be verified due to absence of</li> </ul>
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	any information / records in this regard.
<b>Assam</b>	<ul style="list-style-type: none"> <li>•Actual demand could not be verified for partial maintenance of records. The proportion of employment provided with reference to employment demanded could not be verified for want of data with the GPs in this regard.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>•Out of the total number of registered households, the number of households which actually demanded employment could not be ascertained at GP level. Further, there was no exact data in respect of households which demanded work. The demands for work were undated and dated receipts were not given.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>•Actual position of demand for work and employment provided could not be verified due to non-availability of updated data in this regard.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>•Undated applications for works were received, and the number of days of employment demanded by the workers was neither recorded nor available to justify the demand for work.</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>•No written applications for work were on record. Work was provided on verbal consent of workers.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>•In 18 GPs in Bolangir, Gajapati and Keonjhar District, out of 26,055 registered households as of March 2007, only 7038 persons (27 per cent) had applied for work.</li> </ul>
<b>Tamil Nadu</b>	<ul style="list-style-type: none"> <li>•In two sample blocks of Tiruvannamalai district, against 39,038 BPL households registered under the scheme, only 21,641 (55 per cent) households were reported to have demanded work and were provided with jobs during 2006-07.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>•In 4 GPs each at Salema and Ambassa Blocks, 99 and 86 per cent of the registered households respectively applied for and were provided with jobs.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>•In Chamoli district, the actual demand for employment could not be verified in audit for want of availability of updated relevant details with GPs.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>•In 24 test checked GPs, against 0.74 lakh households, only 0.33 lakh households (44.23 per cent) demanded wage employment.</li> </ul>

<p><b>10</b> Other Irregularities relating to payment of wages <b>Chhattisgarh</b></p>	<p>10 Though DPC allocates the works to OIA (Other Implementing Agencies), [C34] it was noticed that OIA neither sent any information to blocks/ GPs nor to the district panchayats regarding expenditure and employment provided.</p>
<p><b>10 Orissa</b></p>	<p>10 In 13 muster rolls (Bhawanipatna block), 64 ineligible labourers (30 unregistered labourers and 34 labourers belonging to households already provided with 100 days employment in a year) were engaged on work and paid Rs.0.77 lakh as wages.</p> <p>10 Out of 142 job cards test checked, in 55 cases the employment provided as per the physical job cards ranged from 9 to 99 days – totaling 2615 days, while the online job cards showed employment provided from 13 to 108 days – totaling 4313 days. In the remaining 87 cases, the employment provided as per the physical job cards ranged from 18 to 335 days – totaling 8272 days, while the employment provided as per the online job cards ranged from 3 to 108 days. Thus, the job cards were unreliable.</p> <p>10 In response, the Government of Orissa clarified that as far as entry of excess days in the job card was concerned, many non-job card holders also worked and in order to make their payments early their work out-put had been shown against existing job card holders, due to which the number of days shown in the job card varied from the actual number of days the said job card holders had been engaged in the work.</p> <p>10 The response of the State Government is not tenable, as the sanctity of the process of registration, demand and allotment of work is completely destroyed. Further, there is no assurance on the authenticity of the employment stated to have been provided.</p> <p>10 Beneficiary interviews of 142 households in 21 villages of Kalahandi and Bolangir Districts in the presence of the Sarpanch/ PRI member and BDO revealed that in 98 cases, the beneficiaries disputed their engagement, and in 117 cases, they stated receipt of wages of only Rs. 3.41 lakh against Rs. 5.76 lakh shown in the online job cards and Muster Rolls.</p>
<p><b>10 Tamil Nadu</b></p>	<p>10 In 16 villages of 4 blocks in the 2 test checked Districts, audit observed that the persons who demanded jobs were provided employment in turn in both sample districts. In the Social Audit conducted by the members of the Central Employment Guarantee Council at Villupuram district, it was pointed out that employment was rotated between different wards in successive weeks. [C35]</p>

<p><b>10 West Bengal</b></p>	<p>10 Employment provided under N.F.F.W.P. was not recorded in the employment register and relevant job cards, but mandays generated under N.F.F.W.P. were shown in the Progress Report as an output of N.R.E.G.A. [C36]</p>
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#### 8.6.510.4 Unemployment Allowance

##### **Requirement**

- Under NREGA, the State Government is required to provide employment to a registered applicant within 15 days of demand, failing which unemployment allowance at stipulated rates is payable.
- Unemployment allowance is to be paid from State Government funds, and not from GoI funds.

##### **Audit Findings**

- In 282 GPs in 21 States, dated receipt of applications for demand for work were not given, and in 329 GPs in 19 States, Employment Registers were not maintained, as described in paragraph 8.8.1 . In the absence of recorded date of demand, the entitlement to unemployment allowance could not be easily established.
- However, audit scrutiny in 58 blocks in **Arunachal Pradesh, Bihar, Chhattisgarh, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Meghalaya, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tripura, Uttar Pradesh and Uttarakhand** (17 States) revealed that unemployment allowance was not paid to those workers, who could not be provided with employment within 15 days from the date on which work was requested for.

##### **Detailed State-wise findings**

- In **Andhra Pradesh, Assam, Uttarakhand and Tamil Nadu** though no unemployment allowance was paid, there was a possibility of work not being provided within the stipulated period, as undated applications were being received.
- In **Chhattisgarh**, scrutiny of 63 works in selected GPs revealed that in nine cases, though there was delay in providing job ranging from one upto 384 days, unemployment allowance was neither claimed nor paid. In 19 cases, the demand for work was

undated, and in 35 cases the demand for work was not available. Further, dated receipts were not given to any of the 28 demands for work in the sample.

- In **Himachal Pradesh**, in four test-checked GPs, unemployment allowance to 198 persons, who had applied for wage employment between April 2006 and January 2007 and were not provided employment within the prescribed period, was not paid
- In **Jammu & Kashmir**, the State Government had not prescribed any procedure for payment of un-employment allowance nor authorized any authority which would pay the un-employment allowance.
- In **Jharkhand** (Palamau and Sahebganj districts) though work was provided to only 0.97 lakh workers out of 1.04 lakh workers who demanded work, no unemployment allowance was paid.
- In **Madhya Pradesh**, unemployment allowance of Rs. 4.75 lakh was paid to 1574 households for 18 days in Janpad Panchayat Pati and Pansemal of Barwani district. The entire amount was paid from NREGA funds and no funds were demanded from the State Government.
- In **Orissa**, no budget provision was made by the State government for payment of unemployment allowance. Resultantly, in 12 test checked blocks, no unemployment allowance was paid to 5143 registered households who were not provided with employment during 2006-07 despite demanding the same.
- In **Rajasthan**, though State Government had released (2006-07) Rs.20 lakh to the six identified NREGA districts for payment of unemployment allowances, the amount remained unutilized.
- In **Uttar Pradesh**, in four of the six districts covered in audit, 40,587 households demanding employment were neither provided employment, nor was any unemployment allowance paid to them.

**Responses of  
States**

- The Governments of **Assam, Himachal Pradesh, Chhattisgarh** and **West Bengal** had issued instructions to the implementing agencies to issue dated receipts for the application for employment.
- After being pointed out in Audit, the Government of Madhya Pradesh had now debited the amount of Unemployment Allowances, paid out of NREGS funds, to the State Fund.
- After being pointed out in Audit, the Government of Orissa had

now made payments of Unemployment Allowances from the State Funds.

- The Government of **West Bengal** stated that, in order to address the issue of low demand for employment, lack of women participation etc. a massive awareness programme was being carried out and efforts were being made to sensitize the women through self help groups.

#### **Implication**

- Undated applications and non-maintenance of employment registers leads to a situation where the right to unemployment allowance cannot be verified; this is compounded by lack of awareness. Further, payment of unemployment allowance is to be done suo moto by the State Government; no claim needs to be preferred.

The main reason for lack of documentation, and consequently, non-payment of unemployment allowance appears to be that it is to be funded entirely by the State Governments.

#### **Recommendations**

- *Undated applications and non-maintenance of employment registers leads to a situation where the right to unemployment allowance cannot be verified defeating the very purpose of the Act to provide employment guarantee. Record maintenance at GP level needs to be given serious priority. State Governments should consider appointing EGAs must be appointed in each GP to ensure record maintenance. They EGAs should ensure that all applications are dated and dated receipts of applications are given to the job applicants.*
- *Payment of unemployment allowance is to be done suo moto by the State Government; no claim needs to be preferred. Ministry should suitably take up with the State Governments for suo moto payment of unemployment allowance to the eligible labourers.*
- *GoI may consider amending NREGA for partial reimbursement (out of GoI funds) of payment of unemployment allowance, while instituting controls to minimize chances of persons drawing need for payment of unemployment allowance. without demanding employment or working.*

*In response (February 2008), the Ministry stated that this recommendation was contrary to the legal provisions.*

*However, in the entire sample, audit found payment of only Rs. 4.75 lakh as unemployment allowance; clearly, this*

*cannot be taken to mean that in all other cases, employment was provided within 15 days of demand. In audit's view of larger interest of rural poor, the Ministry may consider proposing suitable amendment to the Act., this situation arises because the unemployment allowance has to be funded entirely by the State Government, and hence audit's recommendation for considering amendment of the Act follows.*

## 8.710.5 Muster Rolls

### 8.7.110.5.1 General

#### **Requirements**

According to the NREGA Operational Guidelines, Muster Rolls (MRs) issued from the Block level, each with a unique identity number, were to be maintained by the GPs and other implementing agencies, in a proforma suggested by the Ministry. Further, photocopies of the MRs were to be kept for public inspection in every GP/ Block. MRs were also to be digitized at the PO level.

#### **Audit Findings**

Audit scrutiny revealed the following:

- MRs maintained by 269 GPs in **Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Maharashtra, Orissa, Rajasthan, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand** and **West Bengal** (18 States) did not bear Unique Identity Numbers.
- In 134 GPs in **Andhra Pradesh, Bihar, Gujarat, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Orissa, Uttar Pradesh** and **West Bengal** (12 States) it was observed that the MRs did not contain requisite details viz. the name of the person on work, job card number, days worked/ absent and wages paid.
- In 246 GPs in **Assam, Bihar, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Nagaland, Orissa, Punjab, Uttar Pradesh, Uttarakhand** and **West Bengal** (15 States), copies of MRs were not available for public scrutiny in the GPs.

### 8.7.210.5.2 State Specific Findings

A State-wise summary of audit findings on Muster Rolls is as follows:

<b>Andhra Pradesh</b>	<ul style="list-style-type: none"> <li>• Tampering of muster rolls by using white fluid and marking absent as present and also overwriting the number of days worked was noticed in general during examination of muster rolls pertaining to</li> </ul>
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	the works selected in certain selected GPs
<b>Arunachal Pradesh</b>	<ul style="list-style-type: none"> <li>An amount of Rs. 33.47 lakh was paid to 2336 non eligible<sup>[c37]</sup> households for their 26 days work.</li> </ul>
<b>Assam</b>	<ul style="list-style-type: none"> <li>Attendance of workers was not verified by any authorized official. The certificate of the inspecting official was not recorded. There were cases where the names of some of the workers were entered and counted more than once, resulting in overpayment.</li> </ul>
<b>Bihar</b>	<ul style="list-style-type: none"> <li>Rs 2.77 crore was paid during 2006-07 to unregistered labourers.</li> <li>Rs 8.99 lakh was paid as wages to fictitious labourers in respect of 7 works, as the name of the same labourer was recorded twice or thrice for the same period in the same or other MRs.</li> <li>Rs.12.05 lakh was paid for 24846 mandays in 17 schemes on muster rolls without having date and work order numbers.</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>Summary of muster roll and classification of labour viz. total number of workers, women, men, SC, ST, physically handicapped etc. was not recorded/ drawn to verify exact representation of these sections. Signature of person taking attendance, signature of inspecting authority and certification by officials was not found. Attendance on 15 August, 26 January and 31 April in Other Implementing Agency (OIA) works and continued attendance of workers for more than 14 days without a weekly break was noticed. Job card numbers were not mentioned in about 75 per cent cases of works executed by OIA.</li> <li>There were cases where signature of workers was not found against payment and cases where excess signature was found in comparison to actual workers getting the payment. Over-writing, corrections and use of muster rolls other than those issued by DPC/PO were noticed in OIA works. Further, it was noticed that instead of separate muster rolls, the OIA used inner sheets in violation of the guidelines. Measurement book was not cross-referenced on muster rolls (particularly in works executed by GPs). Further, payment for transportation of material was also shown and paid through muster rolls.</li> </ul>
<b>Haryana</b>	<ul style="list-style-type: none"> <li>Over-payment due to wrong calculation of working days, double payment due to payment for the same person , payments without signature/ thumb impression of workers were noticed.</li> <li>MRs without counter-signature, reference of Measurement Books, inspection of work, dates of payment, details of workers etc. were</li> </ul>



	noticed in audit.
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• Job card number, dates of payment of wages etc. were not indicated on the muster rolls.</li> <li>• Wages were shown as paid up to 31<sup>st</sup> November in one case.</li> </ul>
<b>Jammu &amp; Kashmir</b>	<ul style="list-style-type: none"> <li>• In eight panchayats of 2 blocks (Banihal, Bhaderwah), date of disbursement of wages was not recorded in any muster roll.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>• Muster rolls were not certified by any official, and there was no counter signature of JEs/ AEs. Details of measurement books/ running bills/ quantum of works were not indicated in muster rolls.</li> <li>• Irregularities like preparation of false MRs, difference in figures of labourers between MBs and MRs, purchase of materials after completion of works, payment of wages to labourers prior to commencement of NREGS etc. were noticed in 19 works involving payment of Rs 8.01 lakh</li> <li>• In Hazaribagh, 20,995 muster rolls, without Unique Identification Numbers (UIN), were utilized. Of this, in Ichak block, Rs 5.22 lakh was paid as wages through 5,000 Muster Rolls bearing no UIN.</li> <li>• There were several cases of cuttings, over-writings, applying whitener on muster rolls without attestation by any officials etc.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>• In Channagiri block of Davanagere district, new muster rolls were purchased locally by the GPs instead of getting it issued from the offices of the programme officer and executed works and paid Rs.79.24 lakh as wages.</li> </ul>
<b>Kerala</b>	<ul style="list-style-type: none"> <li>• There were cases where the muster rolls did not have job card numbers of the households, work number, signature of concerned officers etc.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• Work-wise muster rolls were not issued and code numbers not given to them. Muster Rolls in test checked districts were issued on dates later than the start of works.</li> <li>• Wages of Rs. 15.38 lakhs were paid even before the issue of muster rolls.</li> <li>• 214 minors were employed for 1833 days and paid wages of Rs.1.13 lakh.</li> <li>• Job Cards of 3248 labourers were not mentioned on MRs.</li> <li>• Names of 96 labourers appeared simultaneously in various muster rolls at different worksites for the same period. The Government of Madhya Pradesh stated that the matter would be investigated and</li> </ul>

	action taken against the defaulters.
<b>Manipur</b>	<ul style="list-style-type: none"> <li>Necessary certificates regarding actual engagement of labourers to whom payments were made were not recorded.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>In all 12 test checked blocks, original copies of the muster rolls were not treated as expenditure documents of the concerned executing agencies.</li> <li>In Bhawanipatna block of Kalahandi district and Loisinga of Bolangir district, 5316 muster rolls in support of payment of wages for Rs 5.91 crore were not treated as expenditure documents. Instead, payment was released to the executants/ Junior Engineers based on items and volume of work executed in similar manner as payable to contractors.</li> <li>In seven cases (Bhawanipatna block), names and wages paid as per original copy of the muster rolls did not agree with online muster rolls, due to engagement of ineligible labourers and tampering of muster rolls.</li> <li>In three cases (Patnagarh block), the dates of engagement of 45 labourers mentioned in original copies of the muster rolls were found to have been manipulated and changed at the time of online entry.</li> <li>In case of one executing agency (Bhawanipatna block), the muster rolls for the period 16 March to 30 March 2007 in support of payment of wages for Rs 1.76 lakh were tampered with by pasting another sheet of paper over the original entries. Similarly, in four other GPs, wage payment to 114 labourers for 684 mandays were manipulated on the higher side (Rs 0.67 lakh) in relation to the online muster rolls.</li> <li>Test check of muster rolls, public complaints and cross verification with villagers revealed that wages were shown as disbursed to deceased beneficiaries showing engagement even after their death as well to daughters of labourers living outside after marriage, students undergoing studies in towns, businessmen, employees etc who never worked.</li> <li>As per the statement of beneficiaries recorded by the District level officers in Keonjhar and Bolangir districts, 21 labourers were engaged for 155 mandays in three works, whereas 762 mandays were shown in the muster rolls and online job cards.</li> <li>In two GPs of Narla block, the same eleven labourers were shown as engaged in different works on the same days.</li> </ul>

<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>The Executive Engineer, Jakham Irrigation Project, Dhariyawad had paid Rs 18.34 lakh on NFFWP muster rolls by irregular employment of un-registered labourers between April 2006 and June 2006.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>The muster rolls were not maintained in the prescribed format, as a result of which the SC/ST populations provided with employment could not be ascertained in audit.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>The muster rolls were first prepared in kutchha form and thereafter their particulars entered in the pucca muster rolls; the date of issue of muster rolls was not indicated; the measurement book numbers were not referenced on the muster rolls; the inspection of works were not carried out by the concerned officers; muster rolls were not countersigned by the concerned officers; and the dates of payment of wages were not found recorded on all the paid muster rolls.</li> <li>There was no signature of three workers in token of receipt of their wages on one muster roll. The entries of the work done by three workers were not found recorded in their job cards.</li> <li>In one test checked GP, for the same work, one muster roll was paid on piece rate basis while all other muster rolls for the same work were paid on time rate basis. The dates of work indicated on job cards of workers did not match with the dates mentioned in their muster rolls.</li> </ul>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>Period of work and absence during the work were not available in the muster rolls. Attendance of labourers working in the scheme was not attached to the muster rolls. Measurement sheet of the work done was not attached to muster rolls.</li> </ul>

**Good Practices**

- In **West Bengal**, a 9 digit code was being used as Unique ID for muster rolls with the first two digits for block code, the next two digits for GP code, the next two digits for sansad code and the last 3 digits as the serial number of the muster roll.

### **Responses of States**

- The Governments of Assam, Bihar, Chhattisgarh Haryana, Himachal Pradesh, Jharkhand, Uttarakhand, Sikkim and Tripura and had since issued instructions to the concerned DPCs to maintain the MRs properly.

In respect of 96 labourers which appeared simultaneously in various MRs at different worksite, the the Government of Madhya Pradesh stated that the matter would be investigated and action taken against the defaulters.

### **Implication**

- MRs form the single most important document under NREGA. Improper maintenance of MRs makes identification of genuine beneficiaries difficult, especially in the absence of bank/ postal payments.

### **Recommendations**

- *State MRs form the single most important document under NREGA. Improper maintenance of MRs makes identification of genuine beneficiaries difficult, especially in the absence of bank/ postal payments. State Governments should be directed to ensure compliance with the necessary rules and procedure so as to ensure proper for maintenance of MRs.*
- *To ensure unique identity of the MRs across the Block, merely using serial numbers as printed on the MRs is not enough. A MR must be serially numbered for the entire block with the Block code enfaced on it.*
- *Full efforts should be made to ensure that MRs are entered online, and are thus available publicly, in addition to being available at the PO and GP offices.*

## **8.811 Record Maintenance and Reports**

### **8.8.111.1 Maintenance of Registers at GP and Block Levels**

#### **Requirements**

- Maintenance of records under NREGA is critical to ensure ing verifiable compliance with the legal guarantee of 100 days of employment on demand and payment of unemployment allowance. The NREGA Operational Guidelines have specified details of records and registers to be maintained at different levels.
- In particular, the most important records are:
  - Application Registration Register – which records

applications/ requests for registration of households;

- Job Card Register – which gives details of job cards issued to households;
- Employment Register – which records (for each registered household) details of employment demanded, employment allotted and employment actually taken up;
- Asset Register – which is a register of all works sanctioned, executed and completed;
- Muster Rolls – which is a record of attendance and payment of wages for individual works;
- MR Issue/ Receipt Registers – which record issue and receipt of Muster Rolls (from the PO to the GP/ implementing agency); and
- Complaint Register – which records details of complaints made, and action taken.

**Audit Findings –**  
**GP Level**

- In 200 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Uttar Pradesh, Uttarakhand** and **West Bengal** (19 States), the Application Registration Register was not maintained, or was not properly maintained (i.e. it did not contain, at the very least, the names of the applicants, date of receipt of application/ request and date of issue of job card).
- In 253 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Maharashtra, Orissa, Rajasthan, Uttar Pradesh, Uttarakhand** and **West Bengal** (14 States), the photographs of applicants were not found attached to the job cards, as per the job card register.
- In 293 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand** and **West Bengal** (21 States), the Job Card Register was not found properly maintained.
- In 329 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Tamil**

**Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (19 States), the Employment Register was not maintained, or did not indicate the details of employment demanded, employment allotted and employment actually taken up.

- In 327 GPs of **Andhra Pradesh, Assam, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (21 States), dated receipts of applications for demand for work were not given to the applicants.
- In 223 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Uttar Pradesh, Uttarakhand and West Bengal** (19 States), the applications for employment did not have the job card registration number, date from which employment was required, and the number of days of employment required.
- In 319 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Uttar Pradesh, Uttarakhand and West Bengal** (21 States) the Asset Register was not maintained or was incompletely maintained.
- In 206 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Maharashtra, Manipur, Orissa, Rajasthan, Uttar Pradesh, Uttarakhand and West Bengal** (16 States) the Muster Roll Receipt Register was not maintained or was incompletely maintained.
- In 312 GPs in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (20 States) the Complaint Register was not maintained or was incompletely maintained.

**Audit Findings –**  
**Block Level**

- Employment Register\* was not maintained/ prepared in 104 block offices in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (19 States).
- Muster Roll Issue Register was not maintained in **8** block offices in **Andhra Pradesh, Bihar, Himachal Pradesh, Karnataka** (4 States).
- Asset Register, in computerized form based on the date of asset registers furnished by Gram Panchayat and Implementing Agency, was not maintained/ prepared in **103** block offices in **Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Nagaland, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal** (19 States).
- Complaint Register was not maintained/ prepared in **62** block offices in **Andhra Pradesh, Assam, Bihar, Himachal Pradesh, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Uttar Pradesh and West Bengal** (16 States).

### 8.8.211.2 Reports

**Requirement**

- The NREGA Operational Guidelines prescribe detailed monitoring formats for Monthly Progress Reports (for both physical and financial) performance to be compiled and sent by the State Governments. In addition to ensuring transparency and accountability at the local level, the information furnished by the States is consolidated for public information through the Ministry's Internet web site.
- The NREGA Operational Guidelines also require that procedures be framed to ensure that data on work requested and allotted by the PO and GP are properly maintained, and also for sharing of information on employment allotments between the PO and GP on a weekly basis.

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\* For application for employment received directly at the Block Level

**Audit Findings**

- In 89 blocks of **Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala Madhya Pradesh, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Uttar Pradesh, Uttarakhand and West Bengal** (21 States), procedures had not been framed to ensure sharing of information on employment allotments between the PO and GP on a weekly basis.
- It was noticed that in most cases, the information between PO and GP was not being shared on a weekly basis. Mostly, the information was being shared on a monthly basis or during meetings.
- Deficiencies were noticed in furnishing of MPRs by blocks and districts. Some instances are mentioned in the following paragraph.

**20.3.2.1 Sharing of Information between PO and GP**

<p><b>10</b> In other blocks where procedure had been framed for sharing information between PO and GP, it was noticed that in most cases the information was not being shared on a weekly basis or it was done without proper documentation. Mostly the information was being shared on a monthly basis or during meetings. The details of the discrepancies noticed in the States are indicated in Annexure- <b>F.Andhra Pradesh</b></p>	<p>10In the test checked blocks, audit was informed<sup>[R38]</sup> that information was being shared between the PO and GP through discussion in weekly meetings at the Block Offices. Details on deployment of labour at particular works were collected daily on phone</p>
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<b>10 Assam</b>	10No documentary evidence of sharing of information on employment allotment between PO and VCDC (GP) could be produced to audit.
<b>10 Haryana</b>	10Sharing of information on employment allotment between PO and GP on a weekly basis was not being adopted.
<b>10 Himachal Pradesh</b>	10Information on employment allotment between PO and GP was being shared on a monthly basis.
<b>10 Jharkhand</b>	10No such records were being maintained by the BDO in 4 blocks, while in 2 blocks, the information was reportedly shared on a monthly basis.
<b>10 Karnataka</b>	10No procedure had been framed to ensure sharing of information on employment allotment between the PO and GPs on a weekly basis. However, as and when the GP Secretaries met the PO in a monthly meeting, this information was being shared.  10The MPRs contained details of SC/ST/Female labourers/households, but no records were found to be maintained in test checked GPs in respect of these categories of labourers.
<b>10 Kerala</b>	10Information on employment allotment by GPs was furnished to PO in MPRs, or weekly reports.
<b>10 Madhya Pradesh</b>	10Though procedures had been framed for sharing information on employment allotments between PO and GP on a weekly basis, this was not done.
<b>10 Tamil Nadu</b>	10Weekly reports prescribed for monitoring were not generated from GP level, but compiled at block level from oral information received from GPs.
<b>10 Tripura</b>	10Information was being shared in a monthly meeting.
<b>10 Uttar Pradesh</b>	10In the test checked blocks, audit was informed that information was being shared in a weekly meeting, but no documentary evidence was made available.
<b>10 Uttarakhand</b>	10In District Champawat, weekly reports were being sent by GPs to POs. However, in District Chamoli, audit was informed that information was being collected telephonically or through verbal discussions in a meeting.  10In District- Chamoli; Block- Karanprayag, the figures of

	labours employed, mandays generated, cost of material and labours in the MPR of the Block were not consistent with the figures depicted in the related muster rolls in two Gram Panchayats as detailed in <b>Annexure – F</b> .
<b>10 West Bengal</b>	10 Procedures had been framed for sharing of information on a fortnightly/ monthly basis.

### 8.8.2.211.2.1 Information Sharing at Block and Higher Levels Deficiencies in MPRs

<b>Arunachal Pradesh</b>	<ul style="list-style-type: none"> <li>MPRs were not submitted by the blocks and district to the Directorate/Central Government.</li> </ul>
<b>Bihar</b>	<ul style="list-style-type: none"> <li>Katihar, Darbhanga and Supaul districts reported less generation of mandays by 15.60 lakh compared to expenditure on unskilled labour, whereas Munger, Samastipur and Muzaffarpur showed excess generation by 37.66 lakh mandays in comparison to expenditure on unskilled labour.</li> <li>The State report of NREGA for the year 2006-07 disclosed that in Darbhanga district not a single job card was issued to SC/ST households, but as per the district report, 71810 SC/ST households were provided jobs.</li> <li>Excess reporting of 3614 job cards in 12 gram panchayats of four blocks under three districts was noticed</li> </ul>
<b>Chhattisgarh</b>	<ul style="list-style-type: none"> <li>The Monthly Progress Reports (MPRs) compiled at selected Blocks and Districts was fabricated as: <ul style="list-style-type: none"> <li>➤ neither MPRs nor any other report which could reflect the exact demand for work, employment provided, mandays generated and expenditure (including wages) incurred were prepared and sent to blocks. The blocks were preparing the MPRs on the basis of valuation of works and total expenditure.</li> <li>➤ Most of the muster rolls did not contain the job card numbers, classification of labourers (viz. SC, ST, Women etc.), and the basis of calculation of representation in MPRs could not be verified.</li> <li>➤ Other Implementing Agencies (OIAs) did not report the demand for work, employment provided, mandays generated and expenditure (including wages) incurred etc. either to the blocks or to the districts. In their absence, the</li> </ul> </li> </ul>

	<p>basis of progress in respect of works executed by OIA could not be verified.</p> <p>➤ It was noticed that GPs did not send the copies of paid MRs to blocks. Similarly, OIA neither sent the copies of paid MRs to blocks nor to the districts.</p>
<b>Jammu &amp; Kashmir</b>	<ul style="list-style-type: none"> <li>• The figures of employment generation were reported either without maintaining the basic Panchayat wise data at Block level, or higher figures were reported at Block/District level.</li> <li>• As against issue of only 4,630 job cards to house-holds in Bhardwah block during 2006-07, 4,910 households were reported to Government as demanding/provided employment during the year by D.P.C. Doda.</li> <li>• As against 3.43 lakh person days of employment reported by the POs to DPC Doda, 3.66 lakh persondays were reported by DPC Doda to the State Government.</li> <li>• Other cases of incorrect reporting of data by POs to DPC and by DPC to Government as noticed in audit are indicated in <b>Annexure-F</b>.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>• There were cases of incorrect reporting for the year ending March 2007, as the Districts Authorities had reported higher figures of physical and financial achievements to the State Authorities as compared to what had actually been reported by the Blocks, as indicated in <b>Annexure-F</b>.</li> </ul>
<b>Punjab</b>	<ul style="list-style-type: none"> <li>• The figures shown in the monthly progress report of the District/State as reported to the Ministry do not seem to be correct as there was a difference between the figures of the District/State and the figures reported by blocks in their monthly progress reports, as detailed in <b>Annexure – F</b>.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>• Monthly Progress Reports (MPR) from the POs for the month of March 2007 was based on anticipated figures and not on actuals.</li> </ul>

#### **Further Limited Scrutiny of Record Maintenance**

Subsequent to the original audit, a limited scrutiny of record maintenance for one month (November 2007) was conducted between February and March 2008, covering 24 GPs in 12 blocks in 12 districts in 6 States from within the original audit sample. The objective of this exercise was to assess the improvement in maintenance of records as a result of the performance audit.

The focus was on:

- 1.i. Reconciliation of MPRs with the data of basic records submitted at various levels i.e GP/Block and District.
- 2.ii. Preparation of Annual Plans for 2007-08.
- 3.iii. Checking the maintenance of important records viz. Employment Register, Applications for Employment, Asset Register, Job Card Register, Muster Rolls etc.

While details of the results of scrutiny are given in **Annexure E**, the main findings were as follows:

- At district and block level there were either instances of excess reporting in mandays generated, household demanding employment, household provided employment, and funds utilized or there were no sufficient records to verify the details, except in **Uttar Pradesh**, where records were maintained properly.
- Annual plan was found to have been prepared and approved by GS in most of the GPs, except **Bihar** where data was not available.
- In most of the GPs of **West Bengal**, photographs of the workers were not found in the Job card register. **Uttar Pradesh** had all the photographs in place while in **Rajasthan** 10-20 per cent photographs were missing.
- Employment register was not maintained in **Maharashtra** and **Bihar**. While other states GPs maintained the register, the crucial data on employment demanded was missing in both **West Bengal** and **Jharkhand**
- In **Maharashtra**, **Jharkhand** and **Bihar** records of application demanding employment were poorly maintained. **West Bengal** had 50 per cent records, while **Rajasthan** had all the details.
- Reconciliation of households demanding work, households provided work and households with 100 days of employment could not be ascertained from the employment register of the GPs in 5 test checked states, except in **Uttar Pradesh**.
- In **Maharashtra** and **Bihar** and 3 out of 4 GPs of **West Bengal**, asset registers were not maintained properly.
- Photographs of work were missing in most of the states, except **Jharkhand**.
- Muster rolls had few details of Job Card Number, classification of labour (SC/ST, women) in most of the states, except in **Uttar Pradesh** and **Maharashtra** where no work was in progress in November 2007.

The scrutiny revealed that while there was a definite some improvement in record maintenance especially in **Uttar Pradesh**, after the conduct of initial audit, the maintenance of basic records at the GP level, in particular the employment register was still deficient and there was considerable scope for improvement. Further, the reliability of MPRs from the block and district levels was in serious doubt, as they could not be reconciled with the relevant basic records.

**Good Practices**

- The State Government of **West Bengal** had now made provision for outsourcing of maintenance of different registers

at GP level.

- In Orissa, every GP had since been provided with a digital camera for pasting of photographs in JCs.

#### **Ministry's Reply**

- In response, the Ministry stated that the GoI already funded the cost of administrative expenses, which had been raised from 2 per cent to 4 per cent; this included deployment of persons dedicated to NREGA at the block level, inclusive of computer assistants and operational expenses.

#### **Responses of States**

- The Governments of **Assam, Chhattisgarh, Gujarat, Haryana, Jharkhand, Madhya Pradesh, Maharashtra, Rajasthan, Tamil Nadu, Sikkim, Uttarakhand** and **Uttar Pradesh** had subsequently issued necessary instructions for proper maintenance of all registers at each level. According to the Government of **Bihar**, properly trained staff had now been provided to ensure proper maintenance of Records/ Registers.
- The Government of **Orissa** had agreed that the situation of maintenance of records was not good; however, it had now improved after the appointment of GRSs and instructions had also been issued for proper maintenance of records/ registers.
- The Governments of **Assam, Chhattisgarh, Haryana, Jharkhand, Orissa** and **Uttarakhand** had now initiated action for framing procedures to maintain records of employment generated etc. and ensuring sharing of information on weekly basis between PO and GPs.
- The Government of **Punjab** stated that the 'sensitization' of the BDPOs and their staff had been done to avoid such lapses in future.

#### **Implication**

- There are deficiencies in the process of reporting from the GPs to POs, and onwards, and documentary records of transmitting of information was, in many cases, not produced to audit. In the absence of such information, the reliability of information being furnished to Ministry is adversely affected.
- In the absence of maintenance of critical registers, especially at the GP level, it is impossible to authentically verify:
  - How many households demanded employment?
  - How many households were provided employment, and for how many days?
  - How many households got 100 days of employment?
  - What was the break-up of SC, ST and women beneficiaries,

and how much employment did they demand and receive?

- What was the entitlement of individual households to unemployment allowance?
- Thus, the compliance with the legal guarantee of 100 days of employment on demand is not verifiable, based on available documents. In addition, transparency and accountability is adversely affected.

### **Recommendations**

- *For proper record-keeping at the GP level, appointment of EGAs for each GP should be considered. is essential.*
- *Online data entry of the following documents is essential to increased transparency and accountability and minimize fictitious/ duplicate entries, besides providing a basis for physical verification:*
  - *Muster Rolls (with job-card numbers and other details)*
  - *Job Card Register*
  - *Employment Register (to indicate employment demanded)*
  - *Asset Register*
- *State Governments should be funded to employ a dedicated computer assistant for NREGA data entry at the block level, along with a PC. In addition, the GoI could consider “incentivizing” online data entry, by giving a small percentage – say 0.5 per cent of total expenditure – for data entry of these registers to a specified level of completeness, within a specified time frame.*

*National Quality Monitors may, during their visits, be asked to cross-verify compare MPRs furnished by POs with documents furnished by GPs to POs for specified months, specifically for households demanding and provided employment (with an SC/ST/ women/ Others breakup). and also for households receiving 100 days of employment, and certify the correctness of information.*

### **10 Ministry's**

#### **Reply**

- 10 In response, the Ministry stated that the GoI already funded the cost of administrative expenses, which had been raised from 2 per cent to 4 per cent; this included deployment of persons dedicated to NREGA at the block level, inclusive of computer assistants and operational expenses. However, unless the Ministry is able to ensure through other persuasive or punitive measures that online data entry is complete in all districts in the first phase (particularly in view of the poor record maintenance

at the GP level), audit recommends that the Ministry consider use of an incentive mechanism for completeness of online data entry.

## 8.912 Fund Management

### 8.9.112.1 General

#### **Requirements**

- The GoI releases funds through the National Employment Guarantee Fund directly to Districts. State Governments are required to set up revolving funds at the District, Block and GP levels.
- State share of funds should be released within 15 days of the release of the Central funds.
- The State Government should design a complete Financial Management System for the transfer and use of funds, for ensuring transparency and accountability.
- Separate bank accounts for funds under the Scheme should be opened at the District, Block and GP levels.
- After utilizing 60 per cent of the earlier funds released, the DPC may apply for the next installmentinstalment, along with Utilisation Certificate (UC), certificate regarding receipt of State Share etc. Similarly, the PO will be eligible for the next installmentinstalment after utilizing 60 per cent of available funds. Likewise, after 60 per cent of the allocation given to a GP has been spent, the GP may apply to the PO for release of additional funds, with a statement of work-wise expenditure and the report of the Vigilance and Monitoring Committee (VMC) approved by the Gram Sabha.
- Monthly squaring of accounts – verifying that all money released under NREGA is accounted for under (a) bank balance (b) advances (c) expenditure vouchers – should be introduced.

#### **Audit Findings**

- In 51 districts in **Arunachal Pradesh, Andhra Pradesh, Assam, Bihar, Gujarat, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Meghalaya, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (20 States), the State Share was not released within 15 days of the release of the Central funds
- In 58 blocks in **Arunachal Pradesh, Assam, Bihar, Gujarat, Himachal Pradesh, Jammu & Kashmir,**

**Jharkhand, Karnataka, Kerala, Manipur, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (19 States), the PO/ BDO did not submit UCs for utilization of at least 60 per cent of funds at their disposal, while applying for the next instalment<sup>[C40]</sup>.

- While demanding additional funds, 364 GPs in **Andhra Pradesh, Assam, Bihar, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (21 States) did not furnish the report of the VMC<sup>[C41]</sup> duly approved by the Gram Sabha.
- 24 GPs in **Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh and Uttar Pradesh** (7 States) had spent funds on REGS<sup>[C42]</sup> without obtaining administrative approval and technical sanction.
- Monthly squaring of accounts<sup>[C43]</sup> under three heads viz. money held in bank accounts at various levels, advances to implementing or payment agencies, and vouchers of actual expenses, was not done by 151 GPs in **Andhra Pradesh, Chhattisgarh, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Madhya Pradesh, Orissa, Uttar Pradesh and West Bengal** (10 States).

### 50.1.2 State Specific Findings

*A State-wise summary of audit findings on fund management is as follows:*

#### 8.9.2.112.2 State Share and Transfer of Fund<sup>[C44]</sup>

10 Arunachal Pradesh	10 During 2006-07, State Government did not release its share. The funds released as state share (Rs 19.09 lakh) during 2006-07 included Rs.17.00 lakh, which was the state share of SGRY for 2005-06 released during 2006-07. Out of its due share of Rs 121.09 lakh, only Rs 50.00 lakh was released during 2007-08 <sup>[C45]</sup> .
10 Bihar	10 The DRDAs of Katihar and Samastipur failed to draw State share of Rs 0.30 crore, due to negligence of officials.
10 Gujarat	10 On two occasions, the release of State share was delayed by 4 months 21 days and 1 month <sup>[C46]</sup> .



<b>10 Himachal Pradesh</b>	10 Delay in release of State share ranged between three and 188 days. [C47]
<b>10 Jharkhand</b>	10 In three test checked districts, there was a delay in releasing the state share of Rs. 9.44 crore for 2006-07 for periods ranging from 10 to 268 days.
<b>10 Karnataka</b>	10 Delay in release of state share ranged from two to three months in selected districts.
<b>10 Manipur</b>	10 There was a short release of State share of Rs.87.20 lakh.
<b>10 Meghalaya</b>	10 There was a short release of State share of Rs.178.22 lakh.
<b>10 Orissa</b>	10 Against Rs 103.42 crore payable towards State share, only Rs 75.46 crore was released, resulting in short release of State share of Rs 27.96 crore. 10 State share of Rs 1.55 crore for 2005-06 payable on the initial installment released in February 2006 by the Centre (Rs 15.48 crore) under NREGA to DRDA, Kalahandi had not been released as of September 2007. 10 Delay in release of State share of Rs 4.03 crore for DRDA Bolangir ranged between 37 and 74 days.
<b>10 Punjab</b>	10 State share amounting to Rs. 3.58 crore for 2006-07 was not released.
<b>10 Tamil Nadu</b>	10 State share of Rs.18.30 crore corresponding to the GoI release for 2005-06 and first installment of 2006-07 was released after a delay of 4 to 8 months.
<b>10 Tripura</b>	10 The delay in release of State share for the first installment for 2006-07 was 9 months.
<b>10 Uttar Pradesh</b>	10 In five out of the six selected districts, against an expenditure of Rs. 82.06 crore incurred on material and wages of semiskilled and skilled labourers, the State Government released only Rs. 7.26 crore instead of Rs. 20.52 crore (25 per cent of Rs. 82.06 crore). There was thus a short release of Rs. 13.26 crore.
<b>10 West Bengal</b>	10 There were delays of one and half months to six months in release of State share in 10 districts.

### 8.9.2.212.2.1 Irregularities related to non-submission of Utilisation Certificates and, details of expenditure and VMC reports

<b>Arunachal Pradesh</b>	<ul style="list-style-type: none"> <li>Expenditure details of Rs 22 lakh were [C48] awaited as of July, 2007 in DRDA Daporijo from the Director of Rural Development, Itanagar against the amount of Rs. 25 lakh paid to them in March 2006.</li> </ul>
<b>Bihar</b>	<ul style="list-style-type: none"> <li>The state government did not send the utilization certificate of DRDAs of Katihar and Samastipur to the GOI, resulting in curtailment of central share by Rs 10.00 crore during the year 2006-07.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>The expenditure shown as incurred included advances of Rs. 4.29 crore to Implementing Agencies but not spent.</li> <li>Interest accrued of Rs. 1.22 crore in two districts was short reported in the MPR for March 2007.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>Against an actual expenditure of Rs. 49.80 lakh, the DRDA Kalahandi had submitted Utilisation Certificate for the entire release of Rs. 70.02 lakh during March 2006.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>Utilisation Certificate furnished by the DPC, Dhalai indicated an unspent balance of Rs. 389.62 lakh as of May 2007, while check of Cash Book, Bank Pass Book along with other relevant records of the Project Director, DRDA, Dhalai revealed an unspent balance of Rs. 377.48 lakh; thus there was under-reporting of expenditure by Rs. 12.14 lakh.</li> <li>Test check of records of the PD, DRDA, Dhalai, Zilla Parishad, Dhalai and other Implementing Officers (IOs) revealed that most of the UCs were pending submission by the IOs up to August 2007, but further funds were being released to these defaulting IOs.</li> </ul>

### 8.9.2.312.2.2 Cases of Diversion and Irregular Expenditure

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- Rs. 8.50 lakh was diverted during 2006-07, and spent on other schemes.

<b>Bihar</b>	<ul style="list-style-type: none"> <li>The DDC, Darbhanga irregularly transferred Rs 2.69 crore to</li> </ul>

	special division, Darbhanga during 2006-07 for construction of 34 protection walls of raised platforms constructed under Sam Vikas Yojana.
<b>Haryana</b>	<ul style="list-style-type: none"> <li>• Rs. 8.50 lakh was diverted during 2006-07, and spent on other schemes.</li> <li>• In Sirsa District, while the material consumed in the district from April 2006 to February 2007 for pucca works was Rs. 3.87 crore, expenditure on purchase of stores during the month of March 2007 alone was Rs. 3.61 crore. Clearly, the material was purchased merely to show utilization of funds, without assessing the requirement on works. Also, the cash books of 3 blocks of the district for 2006-07 had not been closed as of June 2007, as transactions relating to the purchase of the material had not been completed.</li> </ul>
<b>Himachal Pradesh</b>	<ul style="list-style-type: none"> <li>• NREGA funds of Rs. 11.15 lakh were utilized on salary and contingent advance to the ministerial staff of DRDA, Chamba.</li> </ul>
<b>Jharkhand</b>	<ul style="list-style-type: none"> <li>• Expenditure of Rs. 8.74 crore was incurred in the State on inadmissible items – contingencies on fuel, stationery, repairing of vehicles, payment of salaries of DRDA staff not associated with NREGA, and procurement of diesel generator sets. DRDA Sahebganj released Rs. 34.06 crore in 2006-07 to 166 GPs without selecting any approved works, resulting in an unspent balance of Rs. 22.42 crore as of March 2007.</li> </ul>
<b>Madhya Pradesh</b>	<ul style="list-style-type: none"> <li>• Rs. 12.05 lakh were irregularly incurred by PWD Dhar on repair of roads and renovation of meeting halls.</li> </ul>
<b>Meghalaya</b>	<ul style="list-style-type: none"> <li>• Rs. 28.36 lakh was diverted from REGS fund to DRDA Administration towards the pay and allowance for the staff of DRDA Tura during 2006-07.</li> </ul>
<b>Orissa</b>	<ul style="list-style-type: none"> <li>• Scheme funds of Rs 29.67 lakh were diverted during 2006-07 in Loisinga block (Rs 10.60 lakh), Bhawanipatna block (Rs 19.07 lakh) and three GPs (Rs 0.93 lakh) for purposes not connected with NREGA viz. payment of staff salary, Calamity Relief Fund etc., of which Rs. 11.16 lakh remained unrecouped.</li> <li>• BDO Bhawanipatna, Kalahandi District irregularly charged Rs. 11.37 lakh as works contingency for miscellaneous use.</li> <li>• Although the State Government prescribed submission of vouchers in support of advances within 7 days of receipt of cash advances, such vouchers in respect of advances of Rs.</li> </ul>

	<p>71.74 lakh were outstanding from 13 officials/ ex-officials for periods ranging from six to nine months.</p> <ul style="list-style-type: none"> <li>In 2 GPs, the Executive Officers, despite being transferred, had not handed over the unspent cash balance of Rs. 1.77 lakh to their successors</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>The proportionate increase in expenditure during the last quarter of 2006-07 indicated that advances given to Panchayat Implementing Agencies were treated as final expenditure in MPRs.</li> </ul>
<b>Punjab</b>	<ul style="list-style-type: none"> <li>One P.O. did not check the correctness of the final expenditure [C49] reported by the implementing agency at the time of authorizing final closure of work.</li> </ul>
<b>Tripura</b>	<ul style="list-style-type: none"> <li>Rs.9 lakh was irregularly transferred (November 2006) to the account of Divisional Forest Officer, Manu for construction of 72 Indira Awas Yojana houses.</li> </ul>
<b>Uttarakhand</b>	<ul style="list-style-type: none"> <li>Works of Jal Nikaas Naali, in one GP, amounting to Rs. 15220 was not commenced, but the expenditure was reported in the MPR. [C50]</li> </ul>

#### 8.9.2.412.2.3 Unspent Balances of SGRY and NFFWP and Maintenance of Accounts

<b>Bihar</b>	<ul style="list-style-type: none"> <li>The unspent balances of SGRY and NFFWP of March 2006 amounting to Rs 38.99 crore of 3 districts were not transferred to NREGS account up to June 2007.</li> </ul>
<b>Karnataka</b>	<ul style="list-style-type: none"> <li>Instead of operating a single bank account for REGS works, in the test checked blocks and GPs, separate bank accounts had been maintained for unskilled wages, material component, unemployment allowance and administrative expenses.</li> </ul>
<b>Manipur</b>	<ul style="list-style-type: none"> <li>The balance of Rs. 2.24 crore left under NFFWP and SGRY was used for NFFWP and SGRY works, evidently without following NREGA Guidelines.</li> </ul>
<b>Rajasthan</b>	<ul style="list-style-type: none"> <li>In block Dhariyawad (district-Udaipur) NFFWP balance (Rs 28.67 lakh) as on 1 April 2006 was not deemed as resources under NREGA account, and out of Rs 136.59 lakh released by ZP, Udaipur during 2006-07 under NFFWP, Rs 55.14 lakh</li> </ul>

	<p>was the closing balance as on 31 March 2007. Similarly, in block Kherwara (district-Udaipur) SGRY (30 per cent) balance (Rs 14.99 lakh) as on 1 April 2006 was not deemed as resources under NREGA account, and out of Rs 18.69 lakh sanctioned (31 March 2006) for 26 works under SGRY (50 per cent by 26 GPs) Rs 14.59 lakh was spent during 2006-07. Resultantly, these funds were utilised without confirming to the NREGA guidelines.</p>
<b>West Bengal</b>	<ul style="list-style-type: none"> <li>• Cut off date (2 February 2006) for transfer of N.F.F.W.P. fund into N.R.E.G.S. account was not adhered to by 16 out of 24 GPs test checked. The Gram Panchayats were still maintaining the separate Cash Book and Bank Pass Book for N.F.F.W.P. and N.R.E.G.A.</li> <li>• A sum of Rs.61.21 lakh from N.F.F.W.P. fund was spent for the works under N.R.E.G.A. without observing the norms of N.R.E.G.A.</li> </ul>

**Implication**

- Non-compliance with the guidelines on funding leads to mis-utilisation / non-utilisation of NREGA funds, and lack of transparency and financial accountability.
- Delay/ non-provision of State share adversely impacts implementation of NREGA

**Responses of States**

- The Governments of **Assam, Jharkhand, Tripura, Tamil Nadu, Maharashtra, Sikkim** and **Uttar Pradesh** have issued instructions to the DPCs to adhere to the requirements of the NREGA Guidelines for management of NREGA funds.
- The irregular expenditure pointed out in audit had now been recouped by the the Government of Himachal Pradesh.
- The Government of **Orissa** had now issued strict instructions not to charge any work contingency for NREGA works. The state Government had also initiated action against the erring officers for not handing over unspent balances of NREGA funds.
- The Government of **West Bengal** stated that corrective measures had been initiated for transfer of NFFWP funds to NREGA as per the guidelines of the Ministry.

**Recommendations**

- *State Governments should ensure timely release of their share and issue necessary directions to ensure that NREGS All funds are not diverted or misutilised. should be*

*recovered immediately from the State Governments.*

- *In order to guard against any manipulation, the GoI may consider levying interest commensurate with the delay in release of State share, to deter such delays.*
- *State Governments should be directed to ensure that separate bank accounts at all levels are maintained, and monthly squaring of accounts is mandatorily regularly conducted. , or else future GoI funding should be withheld.*

## **8.1013 Social Audit, Transparency and Grievance Redressal**

### **Requirements**

- NREGA gives a central role to “social audits” as a means of continuous public vigilance. The Guidelines indicate two types of social audit:
  - Periodic assemblies in the Gram Sabha for scrutinizing details of projects (which is referred to as “Social Audit Forum”); and
  - Social audit as a continuous process of public vigilance involving potential beneficiaries and other stakeholders, which covers verification of 11 stages of implementation right from registration of families through to evaluation and the Social Audit Forum.
- Updated data on demand received, registration, number of job cards issued, list of people who demanded and had been given/ not given employment, funds received and spent, payments made, works sanctioned and works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local communities and copies of muster roll should be made available in a pre-designed format outside offices of all agencies involved in implementing REGS.
- Social Audit Forums must be held twice a year at the Gram Sabha level for all works done in the preceding year.

### **Audit Findings**

- In 354 GPs in **Andhra Pradesh, Assam, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand** and **West Bengal** (20 States), a Gram Sabha once in every six months to conduct a Social Audit Forum was not held.

- The updated data on demand received, registration, number of job cards issued, list of people who demanded and been given/not given employment, funds received and spent, payments made, works sanctioned and works started, cost of works and details of expenditure on it, duration of work, person-days generated, reports of local communities and copies of muster rolls were not made public in 376 GPs in **Andhra Pradesh, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh and Uttarakhand** (21 States).

**Other State-specific findings**

- In **Arunachal Pradesh**, the grievance redressal forum was not in place.
- In **Jammu & Kashmir**, a grievance redressal system had not been devised.
- In **Jharkhand**, wide publicity had not been undertaken, as the villagers were not fully aware about NREGA as observed during interaction with villagers.; noNo grievance redressal cell was set up at any level.
- In **Karnataka**, no summary of data was prepared and placed before the Gram Sabha.
- In **Rajasthan**, the State Government had not specified the grievance redressal mechanism;
- In **Uttar Pradesh**, in 29 out of 48 test checked GPs, no meetings of the social audit forum were organized. Whenever these meetings were organized, no minutes were available, due to which it could not be ascertained if the forum performed its prescribed role.

**Responses of States**

- The Governments of **Assam, Haryana, Jharkhand, Orissa, Rajasthan, Tripura and Uttar Pradesh** had now issued necessary directions to conduct Social Audit Forums at least twice in a year.
- In **Orissa**, the work of conducting 100 per cent social audit had been assigned to NIRD Hyderabad.
- The Government of **Bihar** stated that the necessary instructions had been issued to ensure all aspects of social audit, however, no improvements were noticed by audit during the limited scrutiny of 2 districts during March 2008.
- The Government of **Madhya Pradesh** had issued directions/

taken necessary action for conducting social audits.

- Instructions had been issued by the Governments of **Jharkhand, Chhattisgarh, Sikkim, Tripura, Uttar Pradesh** and **West Bengal** to make available updated data on registration, JCs issued, demands for employment received, employment provided etc. to the public.
- The Governments of **Rajasthan, Jharkhand** and **West Bengal** were now developing Grievance Redressal Mechanism.

#### **Implication**

In the absence of proper maintenance of records, social audit and the Social Audit Forum in Gram Sabhas remain the only methods for ensuring a degree of transparency and accountability at the GP and GS level. Non-conduct of social audit adversely affects demand-driven bottom-up approach of NREGA.

#### **Recommendation**

*Social audit and Social Audit Forum in Gram Sabha are important means of ensuring transparency and accountability at the GP level. The State Governments should be advised to ensure conduct of Social Audits Forum in all Gram Sabhas twice a year.*

### **8.1114 Monitoring**

#### **Requirements**

NREGA Operational Guidelines stipulate the following procedures for monitoring and reporting

- Block-level officials shall inspect 100 per cent of works every year, District-level officials 10 per cent of works, and State-level officials 2 per cent of works.
- Financial audit of all districts is mandatory.
- District Internal Audit Cells shall be constituted to scrutinise the reports of the Gram Sabhas.
- Verification and quality audit by external monitors must be undertaken at the Central, State and District levels through National, State and District Quality Monitors. Terms of reference for quality monitors have been fixed separately by the Ministry.
- Local Vigilance and Monitoring Committees (VMCs), consisting of members elected by the Gram Sabha, should monitor the progress and quality of work while it is progress.



**Audit Findings**

- State-level inspection of works was not conducted, or documented in respect of **Arunachal Pradesh, Andhra Pradesh, Assam, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Maharashtra, Manipur, Orissa, Punjab, Rajasthan, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (19 States.)
- In **43** districts in **Andhra Pradesh, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Uttar Pradesh, Uttarakhand and West Bengal** (19 States), the district level officials did not conduct 10 per cent inspection of the works.
- In **105** blocks in **Arunachal Pradesh, Andhra Pradesh, Assam, Bihar, Chhattisgarh, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tripura, Uttar Pradesh, Uttarakhand and West Bengal** (22 States), the block level officials did not conduct 100 per cent inspection of the works.
- Financial audit was not carried out in **39** districts in **Arunachal Pradesh, Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Kerala, Madhya Pradesh, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Uttar Pradesh, Uttarakhand, West Bengal** (19 States).
- In **57** districts in **Arunachal Pradesh, Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Maharashtra, Manipur, Meghalaya, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand, West Bengal** (24 States), District Internal Audit Cells were not constituted.
- Both State and District Quality Monitors had not been designated by the State Governments of **Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Maharashtra, Manipur, Meghalaya, Nagaland, Orissa, Punjab, Rajasthan, Sikkim, Tamil Nadu and Tripura** (20 States), while District Quality Monitors had not been designated in **West Bengal**.
- Local VMCs were not constituted by 141 GPs in **Andhra**

**Pradesh, Bihar, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Orissa, Uttar Pradesh and Uttarakhand (14 States).**

**Responses of States**

- The Governments of **Assam, Bihar, Chhattisgarh, Jharkhand, Rajasthan, Sikkim, Tripura and Uttar Pradesh** had now issued directions to the concerned officials to conduct the stipulated inspections periodically.
- Local VMCs had since been constituted in each district in **Jharkhand**. In **Uttar Pradesh**, instructions had been issued for constitution of VMCs.
- The Governments of **Assam, Jharkhand, Punjab, Tripura, Maharashtra** and **Sikkim** had now issued instructions to constitute District Internal Audit Cells and conduct financial audit periodically.
- The Governments of **Assam, Chhattisgarh, Jharkhand, Orissa, Punjab, Rajasthan, Sikkim** and **Tripura** had now initiated the process of designating District and State level Quality Monitors.
- The Government of **Madhya Pradesh** stated that Financial Audits were now being carried out through Chartered Accountants, while the Government of **West Bengal** stated that the Audit of accounts for the year 2006-07 had now been completed.
- The Government of **Rajasthan** had now issued orders for evaluation of the scheme.
- The Government of **West Bengal** stated that the required manpower had now been appointed to increase the inspections/ monitoring of works, at each level, to the desired norms.

**Implication**

- The lack of adequate monitoring mechanisms affects the ground-level implementation of NREGA.

**Recommendation**

- *State Governments should be directed to ensure the requisite level of inspection by different levels of officials. VMCs should be formed, wherever not formed.*

**New Delhi**  
**Dated: ----August 2008**

**(K.R.SRIRAM)**  
**Principal Director of Audit,**  
**Economic and Service Ministries**

**Countersigned**

**New Delhi**  
**Dated: ..... August, 2008**

**(VINOD RAI)**  
**Comptroller and Auditor General of India**

**Selected Districts, Blocks and Gram Panchayats**

In each State, 25 per cent of the NREGA districts (subject to a minimum of two) were selected by the Simple Random Sampling Without Replacement (SRSWOR) method<sup>6</sup>.

Below the district level, the following sampling plan was followed:

- In each sampled district, two blocks were chosen using SRSWOR.
- In each sampled block, four Gram Panchayats (GPs) were chosen using Probability Proportionate to Size (PPS) Sampling<sup>7</sup>. The size measure for PPS was the number of registered households. Wherever the same was not readily available, the BPL population was taken, failing which the village population was used.
- Within each Gram Panchayat's area, four works (preferably, three completed and one ongoing) were selected for detailed examination using SRSWOR.

In all, records relating to 68 districts, 141 blocks within the selected districts, and 558 GPs in the selected blocks were selected for detailed examination.

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<sup>6</sup> Under the SRSWOR method, each item is chosen randomly and by chance, such that each item has the same probability of being chosen at any stage during the sampling process; during the process, the possibility of selecting any item more than once is deliberately avoided.

<sup>7</sup> Under the PPS method, the probability of selection of an item is proportional to its size measure.

S. No	Name of State	District	Name of Blocks	Name of GPs
1.	<b>Andhra Pradesh</b>	Warangal, Nizamabad, Medak (3)	Sangem, Raghunathapally, Dharpally, Dichpally, Kohir, Patancheruvu (6)	Krishna Nagar, Kuntapally, Narlavlai, Thimmapur, Jaffergudem, Nidigonda, Ramanagudem, Kurchapally, Ramadugu, Nallavally, Dbthanda, Yellareddy pally, Doosgaon, Gollapalli, Nadepalli, Mentrajpalli, Gurjuwada, Kohir, Parsapalli, Venkatapur, Ilapur, Lakdaram, Rudraram, Sultanpur (24)
2.	<b>Arunachal Pradesh</b>	Upper Subansiri (1)	Daporeijo, Dumporijo, Baricujo (3)	Sigin 1A, Sigin 1B, Sigin ED, Sigin 1E, Sigin 1G, Karga 1, Karga 11, Tapo (Hach), Libri-laigi, Panimuri (10)
3.	<b>Assam</b>	Kokrajhar, Dhemaji (2)	Kokrajhar, Gossaigaon, Dhemaji, Jonai (4)	East Maligaon, Haloadol, Salakati, Shukanjhora, Dhauliguri, Joypur, Kamasing, Padmabil, Lakhpathar, Jiadhal, Hathigarh, Dakhin Dehamji, Kemi Zelem, Siga, Somkong, Rayeng, Bijoypur (16)
4.	<b>Bihar</b>	Muzaffarpur, Katihar, Munger, Supaul, Samastipur, Darbhanga (6)	Kanti, Sakra, Kadwa, Barsoi, Tarapur, Bariyarpur, Chhatapur, Pratapganj, Bibhutipur, Mohanpur, Tardih, Bahadurpur, (12)	Saine, Shahpur, Madhopur Dhullam, Panapur Haveli, Raja Pakar, Rampur Krishna, Rupanpatti Mathurapur, Dihuli Ishaq, Sagrath, Kumhari, Bharri, Gathora, Maulanapur, Karanpur, Basalgaon, Belwadangi, Rampur Bisaya, Launa, Bihama, Beladih, Pariya, Neerpur, Karhariya (West), Karhariya (East), Dahariya, Madhopur, Rampur, Dhibha, Sripur, Tekuna, Suryapur, Bhawanipur (North), Dumri (North), Jalalpur, Dashara, Baika, Thengaha, Kakpdaha, Kaithwar, Wazitpur, Jalwar, Dilawarpur, Simra Nejalpur (43)
5.	<b>Chhattisgarh</b>	Dhamtari, Surguja, Raigarh (3)	Kurud, Magarlod, Pratappur, Lakhanpur, Kharasia, Sarangarh (6)	Bhendra, Karga, Darba, Gatapar, Nawagaon, Shuklabhata, Magarlod, Bhaismundi, Kewara, Korma, Khajuri, Devri, Adhala, Lahpatra, Latori, Parsodikala, Gorpar, Chaple, Farkanara, Rajghata, Chhind, Ranisagar, Suloani, Kotri. (24)

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<b>6.</b>	<b>Gujarat</b>	Dohad, Sabarkantha (2)	Limkheda, Fatepura, Khedbrahma, Meghraj  (4)	Ambava, Machhelai, MataNa palla, Dhadhela, Karodiya (Fatepura), Dungar, Salara, Nava Mota, Hingatia khalsa, Zinzava Panai, Navamota, Lambadiya, Panchal, Valuna, Tumbaliya, Vaghpur. (16)
<b>7.</b>	<b>Haryana</b>	Mohindergarh, Sirsa (2)	Mohindergarh, Ateli Nangal, Nathusri chopta, Baragudha (4)	Dalanwas, Dhadot, Mandola, Dulana, Ganiar, Guwani, Karia, Rattakhurd, Bakariyanwali, Arniyanwali, Gudiakhera, Alimohammad, ND Khurd, FN Khan, Panjuna, Desukhurd. (16)
<b>8.</b>	<b>Himachal Pradesh</b>	Chamba, Sirmour (2)	Khatiyat, Mehla, Pachhad, Sangarh (4)	Kahari, Parchhore, Rajain, Rulyani, Bakan, Baloth, Bailly, Khundel, Dilman, Bajgah, Katli, Shadia, Beyong Tatwa, MaiNa Gharel, Nohradhar, Redli. (16)
<b>9.</b>	<b>Jammu &amp; Kashmir</b>	Poonch, Doda (2)	Poonch, Mendhar, Bhadrewah, Banihal (4)	Khanetar, Bandli-Chachian, Dara Bagyal, Degwar, Aari Upper Chungan, Gohlad lower, Gohlad upper, Butla, Dradhoo, Gatha, Udrana, Chareel, Chamalvas, Doligam Upper, Nagam. (16)
<b>10.</b>	<b>Jharkhand</b>	Hazaribagh, Palamu, Ranchi, Sahebganj, West singhbhum. (5)	Barhi, Ichak, Chainpur, Daltonganj, Ormanjhi, Karra, Barhait, Udhawa, Chaibasa, Jhinkpani (10)	Kedarut, Gouriya karma, Karso, Bedangi, Parasi, Purana Ichak, Hadari, Barka Khurd, Majhigawan, Narsingh Patahara, Koshiyara, Bansdih, Sua, Kauria, Baralota North, Baralota south, Karma, Sadma, Gari, Chuttupalu, Kudlum, Meha, Kaccha Bari, Govindpur, Barhait bazaar, Labri, Bharat santhal south, Hiranpur, Sutiarpura, Udhawa east, Udhawa west, North Piyarpur, Kursi, Narsanda, Simbiya, Tekrahatu, Nurda, Asura, Choya, Sindrigouri. (40)
<b>11.</b>	<b>Karnataka</b>	Davanagere, Gulbarga (2)	Honnali, ChanNagiri, Aland, Gulbarga (4)	Yeragnal, Chi Kadadakatte, Masadi, Thimlapura, Hosakere, Naogal, Tanigere, Koratakere, Kinnisultan, Sarasamba, Savaleshwar, Tadakal, Farahatabad, Harasur, Khanadal, Melkunda (B). (16)
<b>12.</b>	<b>Kerala</b>	Palakkad, Wayanad (2)	Alathur, Malampuzha, Kalpetta, Sulthan Bathery (4)	Erumayoor, KanNambra, Kizhakhanchery, Vandazhy, Elappully, Malampuzha, Peruvambu, Pudussery, Vythiri, Meppadi, Muppainad, Kottathara, Meenangadi, Poothady, Pulpally, Nenmeni (16)

13.	<b>Maharashtra</b>	Yavatmal, Amravati, Nandurbar (3)	Pusad, Babhulgaon, Chandu Railway, Nandgaon Khandeshwer, Shahada, Navapur (6)	Manikdoh, Gaul(K), Kharshi, Jagapur, Pachkhed, Ashtrampur, Kolhi, Nandura(Bu), Kawtha Kadu, Supalwad, Pathergaon, Shriahgaon, Kothoda, Manjari Mhasala, Jalu, Khed Pimpri, Vajali, Kusumwada, Karjai, Anrad, Bandharpada, Khatgaon, Sonpada, Gadad (24)
14.	<b>Manipur</b>	Tamenglong (1)	Tamenglong, Nungba (2)	Duigailong, Namkaolong (Keikao), Rangkhung, Phalong, Changjal, Longmai (Noney), Namkaolong, Nungleiband (Gangluan) (8)
15.	<b>Meghalaya,</b>	West Garo Hills, South Garo Hills (2)	Betasing, Zikzak, Baghmarn, Rongarn (4)	Agalgre, Mokpara, Bandalkono, Golmangre, Chopara, Salmanpara, Kharipara, Agongittim, Balkalasim, Jongsinggittini1 62, Karakul adingre, Ysibbari, Batlabau, New rongara, Rambilgittim, Gulpan niokgat (16)
16.	<b>MP</b>	Barwani, Jhabua, Dindori, Dhar, Sidhi (5)	Rajpur, Thikri, Kathiwara, Rama, Bajag, Samnapur, Badnawar, Nalchha, Chitrangi, Devsar (10)	Mandil, Moyda, Rangaon Road, Takli, Fatyapur, Bilwaroad, Uchawad, Bhamori, Haveli kheda, Bokadia, Kabrisel, Karelimaudi, Sad, Dokarwani, Kalidevi, Chhapri, Angai, Bhursimal, Karapani, Mazyakhar, Dewalpur, Khami, Ladwani, Samanpur, Dotraya, Kanwan, Chhowkhurd, Sakatali, Bagdi, Lunhera, Nalcha, Sulibardi, Badarkala, Darbari, Gadwani, Noudi hawa, Dhanha, Itar, Khadora, Ujjani (40)
17.	<b>Nagaland</b>	Mon (1)	Chen, Mon, Tobu, Phomching, Wakching, Tizit (6)	Chenloiso, Chenmoho, Chenwetnyu, Chingkao Chingnyu, Longpho, Mon, Pongkong, T/Chingnyu, Pessao, Tobu, Yei, Yongkhao, Pukha, Shengha chingnyu, Shengha mokoko, Shengha Wamsa, Kongan, Shiyong, Tanhai, Wanching, Jaboka, Sangsa, Tizit, Zakho (24)

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<b>18.</b>	<b>Orissa</b>	Bolangir, Gajapati, Kandhamal, Keonjhar, Sambalpur, Kalahandi (6)	Loisinga, Patanagarh, Nuagada, Mohana, Phiringia, Raikia, Jhumpura, Keonjhar, Ujumura, Rairakhol, Bhawanipatna, Narla (12)	Taliudar, Kusmel, Badimunda, Sargad, Ghasian, Bhainsa, Jogimunda, Mundomahul, Kirama, Tabarada, Parimal, Putrupada, Gardama, Karchabadi, Dhepaguda, Chandiput, Pabingia, Sadingia, Nuapadar, Jajespanga, Sugudabadi, Manikeswar, Gumamaha, Ranaba, Khuntapada, Nahabeda, Jhumpura, Baria, Raikala, RaghuNathpur, Kaunrikala, Raisuan, Kesapali, Nuabarangamal, Kayakud, Godloisingh, Tribanpur, Rengali, Charmal, Badabahal, Chancher, Duarsuni, Gurjang, Talbelgaon, Baddharpur, Ghantmal, Palam, Santpur (48)
<b>19.</b>	<b>Punjab</b>	Hoshiarpur (1)	Hoshiarpur-I, Talwara (2)	Bure Jattan, Hargarh, Hardo Khanpur, Pandori Bawa Dass, Beh Ranga, Fateh Pur, Mohalla Nagar, Namoli (8)
<b>20.</b>	<b>Rajasthan</b>	Dungarpur, Udaipur (2)	Aspur, Simalwara, Dhariyawad, Kherwara (4)	Gamadi, Indora, Parada Itiwar, Pindawal, Badgama, Ratariya, Simalwara, Gadhamedatiya, Bhojpur, Charniya, Laku Ka leva, Lohagarh, Barothibhilan, Chikla, Katarwas, Keekawat (16)
<b>21.</b>	<b>Sikkim</b>	North District (1)	Passing dang, Mangan (2)	Lingthem Lingden, Sakyong Pentong, Lumgaur Sangtok, Lingdong Barfok, Singhik Sentam, Tingchim Mangshila, Ringhim Nampatam, Namok Sweyam (8)
<b>22.</b>	<b>Tamil Nadu</b>	TiruvanMalalai, Cuddalore (2)	KilpenNathur, Thandrampet, Panruti, Melbhuvanagiri (4)	Kallayee, Kazhikulam, Rajanthangal, Rayampettai, Agarampallipattu, Kolamanjanur, Radhapuram, Veppur Chakkadi, Keelkangeyankuppam, Marungur, Nadukuppam, Veerasingankuppam, ANaivari, Kathazhai, Manjakollai, PrasanNaramapuram (16)
<b>23.</b>	<b>Tripura</b>	Dhalai (1)	Ambassa, Salema (2)	Ambassa, West Lalchare, East Nalichara, Kulai, Kalachari, Mayachari, Halhuli, Avanga (8)



24.	<b>Uttar Pradesh</b>	Jaunpur, Azamgarh, Chandauli, Mirzapur, Sonebhadra, Hardoi (6)	Machhalishahar, Suithakala, Mehnagar, Tarwa, Chandauli, Shahabganj, Jamalpur, Rajgarh, Duddhi, Babhani, Bharkhani, Madhoganj (12)	Paharpur, Jamuhar, Bankat, Bhiduna, Kammarpur, Sukarnakala, Sawayan, Sarai Mohinddinpur, Barwa Sagar, Ganjjaur, Gopalpur, Bachhawal, Mehnajpur, Tiyyara, Noorpur, Nawarasia, Bisauri, Daudpur, Phutiya, Bichiya Kala, Pachapara, Shahpur, Hadora, Tiyyara, Kunda Deeh, Jogwa, Hardi Sahijani, Madra, Dariya, Semra Barho, Khoradeeh, Koori, Bagharu, Kewal, Badmandhawa, Mahuaria, Satbahni, Barve, Konga, Iqdiri, Bhorapur, Paitapur, Vilsar Hilan, Pachadewra, Roshanpur, Baraiya Khera, Shahabda, Naumalikpur (48)
25.	<b>Uttarakhand</b>	Chamoli, Champavat (2)	Joshomath, Karnaprayag, Champavat, Lohaghat (4)	Padukeshwar, Lambagarh, Tapovan, Ringi, Paini, Jakh, Kuneth, Tefna, Baulna, Khunabora, Pau, Jakhjindi, Chaudala, Sailanigoth, Diyuri, Dudhouri, Kotamori (17)
26.	<b>West Bengal</b>	Paschim Medinipur, Dakshin Dinajpur, Purulia (3)	Shalbani, Kharagpur II, Tapan, Gangarampur, Kashipur, Neturia (6)	Karnagarh, Garmal, Bankibandh, Lalgeria, Lachmapur, Chakmakrampur, Changual, Paparara II, Azmatpur, Ramparachenra, Tapan Chandipur, Ramchandrapur, Ashokegram, Jahangirpur, Uday, Belbari II, Kashipur, Manihara, Sonaijuri, Barrah, Digha, Saltore, Bhamuria, Raibundh (24)
<b>Total</b>		<b>68</b>	<b>141</b>	<b>558</b>

### Districts, Blocks and GPs Selected for Limited Scrutiny

The limited scrutiny, which was conducted in February- March 2008, covered 6 states, 12 districts, 12 blocks and 24 GPs, which were selected from the original audit sample, as detailed below:

S. No	Name of State	District	Name of Blocks	Name of GPs
1	<b>Bihar</b>	Darbhanga and Samastipur	Bahadupur& Mohanpur	Jalwar, Simra Nehalpur, Raj Jalapur and Dumri North
2	<b>Jharkhand</b>	Hazaribagh and Ranchi	Ichak and Ormanjhi	Purani Ichak, Hadari, Chuttupalu and Sadma
3	<b>Maharashtra</b>	Amrawati and Nandurbar	Chandur Railway and Navapur	Pathargaon, Kawtha (Kadu), Sonpada and Khatgaon
4	<b>Rajasthan</b>	Dungarpur and Udaipur	Simalwara and Kherwara	Gadamedatiya, Ratariya, Barothi Bhilan and Katarwas
5	<b>Uttar Pradesh</b>	Mirzapur and Jaunapur	Rajgarh and Machhlishar	Koori, Semra Barho, Paharur and Bhiduna
6	<b>West Bengal</b>	Paschim Medinapur and Purulia (2)	Kharagpur – II and Kashipur	Changual, Lachmpur, Kashipur and Sonajjuri

## Annexure B

## Physical performance/ achievement for the year ending March 2007\*

S.No	State	No .of households issued job card				Number of households who have demanded wage employment	Number of households provided employment	Number of women provided employment	Cumulative number of households which have completed 100 days of employment
		SCs	STs	Others	Total				
1	Andhra Pradesh	1331594	695404	3039677	5066675	2161494	2161395	207148	57946
2	Arunachal Pradesh	0	16926	0	16926	16926	16926	5247	0
3	Assam	77672	425310	413771	916753	798179	792270	171182	185160
4	Bihar	1536705	72270	1953786	3562761	1708610	1688899	467126	60310
5	Gujarat	82342	312779	237148	632269	226269	226269	52472	12208
6	Haryana	60842	0	45930	106772	50765	50765	2105	5626
7	Himachal Pradesh	32407	20463	46576	99446	67187	63514	5846	16815
8	Jammu & Kasmmir	8212	49503	121418	179133	121328	121328	5206	11758
9	Karnataka	256983	146514	392103	795600	548532	545185	80567	69789
10	Kerala	36656	19211	157973	213840	104927	99107	72828	537
11	Madhya Pradesh	634035	1831978	1980182	4446195	2733762	2866349	979095	531556

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12	<b>Maharashtra</b>	541838	746379	1464830	2986768	354344	386264	18367	5341
13	<b>Manipur</b>	0	18568	0	18568	18568	18568	0	18568
14	<b>Meghalaya</b>	809	94268	18178	113255	99177	96627	26230	575
15	<b>Mizoram</b>	0	21966	0	21966	52478	50998	7485	5946
16	<b>Nagaland</b>	0	27884	0	27884	27884	27884	16000	0
17	<b>Orissa</b>	623772	1203381	766041	2593194	1407251	1394169	279517	154118
18	<b>Punjab</b>	24262	0	13064	37326	31788	31648	265	5327
19	<b>Rajasthan</b>	221160	872005	415058	1508223	1175172	1175172	355271	639219
20	<b>Sikkim</b>	58	4327	113	4498	4179	4107	1229	222
21	<b>Tamil Nadu</b>	572102	32727	552696	1157525	683708	683481	161801	1824
22	<b>Tripura</b>	13053	45797	16217	75067	74800	74335	29075	19577
23	<b>Uttar Pradesh</b>	2189202	68044	1747041	4004287	2676261	2573245	212543	154953
24	<b>West Bengal</b>	1639097	670142	2837902	5147141	3235360	3083757	581960	18817
25	<b>Chhattisgarh</b>	216964	889721	742081	1848766	1282794	1256737	398276	130302
26	<b>Jharkhand</b>	445594	883580	974863	2304037	1394108	1394108	202620	51065
27	<b>Uttranchal</b>	44502	2108	152626	199236	134363	134312	16665	3727
<b>Total</b>		<b>10589861</b>	<b>9171255</b>	<b>18089274</b>	<b>38084111</b>	<b>21190214</b>	<b>21017419</b>	<b>4356126</b>	<b>2161286</b>

**\*Note: As per information available on the NREGA website of MoRD (September 2007)**

## Annexure – C

FINANCIAL PERFORMANCE for the Year 2006-07<sup>£</sup>

Amounts in Lakhs

S.No.	State	Actual O.B. as on 1st April of the year	Releases during the year including releases of last year but received during the current year			Misc Receipt	Total Availability	Cumulative Expenditure					%age of Exp Against Total Avl. Funds
			Centre	State	Total			On Unskilled Wage	On semi- skilled and skilled wage	On Material	Contingenc y	Total (12+13+14+ 15)	
1	Andhra Pradesh	888	107586.4	5750	113336.4	0	114224.39	58422.46	146.48	1049.66	8401.72	68020.32	59.55
2	Arunachal Pradesh	0.4	1210.85	0	1210.85	0	1211.25	218.91	0	0	2.43	221.34	18.27
3	Assam	16371.63	39207.67	618	39825.67	14571.8	70769.1	38369.19	3472.63	16529.93	881.18	59252.93	83.73
4	Bihar	49564.03	58213.22	8015.95	66229.17	3324.62	119117.81	41859.88	4381.53	24603.2	431.55	71276.16	59.84
5	Gujarat	4013.76	7335.46	745.39	8080.85	280.13	12374.74	5583.01	121.23	1134.72	1746.06	8585.03	69.38
6	Haryana	1169.58	3166.56	312.94	3479.5	3.77	4652.85	2329.77	84.36	1128.78	51.76	3594.67	77.26
7	Himachal Pradesh	1146.64	4207.64	285.41	4493.05	79.51	5719.2	2057.58	383.11	1475.65	23.77	3940.12	68.89

<sup>£</sup> As per information available on the NREGA website of MoRD (September 2007)

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8	<b>Jammu And Kashmir</b>	732.94	3927.51	331.74	4259.25	20.21	5012.4	2242.15	717.11	445.37	49.81	3454.44	68.92
9	<b>Karnataka</b>	7849.21	24248.39	2033.73	26282.12	0	34131.33	14774.24	329.36	9439.87	286.2	24829.67	72.75
10	<b>Kerala</b>	1162.05	3179.51	476.4	3655.91	17.22	4835.18	2474.63	42.6	96.43	176.07	2789.73	57.7
11	<b>Madhya Pradesh</b>	2412.88	188421.5	20837.37	209258.9	1696.63	213368.36	117350.36	9341.7	56657.9	2918.67	186268.63	87.3
12	<b>Maharashtra</b>	24624.22	23124.32	529.32	23653.64	415.8	48693.66	16517.89	676.98	182.9	83.41	17461.18	35.86
13	<b>Manipur</b>	243.4	1689.52	100.75	1790.27	3.92	2037.59	1385.87	230.61	368.52	40.5	2025.5	99.41
14	<b>Meghalaya</b>	2.6	2564.68	0	2564.68	16.35	2583.63	1767.46	4.63	316.77	22.99	2111.85	81.74
15	<b>Mizoram</b>	645.7	1913.34	9.8	1923.14	29.37	2598.21	1375.63	15.21	174.9	77.37	1643.11	63.24
16	<b>Nagaland</b>	515.86	928.53	144	1072.53	7.57	1595.96	863.62	12.05	532.15	49.8	1457.62	91.33
17	<b>Orissa</b>	3236.04	77524.22	8054.29	85578.51	204.11	89018.66	42197.66	4236.49	26062.5	849.97	73346.62	82.39
18	<b>Punjab</b>	340.16	3154.52	323.39	3477.91	21.14	3839.21	1464.01	0	975.06	61.14	2500.21	65.12
19	<b>Rajasthan</b>	1905.08	76161	7551.22	83712.22	0	85617.3	50726.51	2050.63	15608.08	920.92	69306.14	80.95
20	<b>Sikkim</b>	0	451.5	5	456.5	0	456.5	211.23	0	50.66	0	261.89	57.37
21	<b>Tamil Nadu</b>	3293.81	18492.01	2538.49	21030.5	886.61	25210.92	14628.18	0	0	535.45	15163.63	60.15
22	<b>Tripura</b>	905.26	3602.66	450	4052.66	19.71	4977.63	3007.8	204.42	1215.46	80	4507.68	90.56
23	<b>Uttar Pradesh</b>	28308.37	69890.37	3355.22	73245.59	1317.26	102871.22	46209.24	3051.48	27215.87	1490.87	77967.46	75.79
24	<b>West Bengal</b>	16625.97	41480.24	3984.3	45464.54	932.91	63023.42	30814.68	862.23	6801.78	983.94	39462.63	62.62
25	<b>Chhattisgarh</b>	5777.04	70254.52	7769.75	78024.27	287.47	84088.78	43156.49	1904.83	20772.26	1048.58	66882.16	79.54
26	<b>Jharkhand</b>	31845.83	59294.76	6324.3	65619.06	756.06	98220.95	41286.36	3831.65	25188.81	848.31	71155.13	72.44
27	<b>Uttranchal</b>	1711.09	4571.26	794.84	5366.1	28.12	7105.31	2942.07	71.2	1677.35	159.08	4849.7	68.25
<b>Total</b>		<b>205291.55</b>	<b>895802.1</b>	<b>81341.6</b>	<b>977143.7</b>	<b>24920.29</b>	<b>1207355.57</b>	<b>584236.89</b>	<b>36172.52</b>	<b>239704.58</b>	<b>22221.55</b>	<b>882335.55</b>	<b>73.08</b>

## Annexure - D

## Details of Employment Generation in the selected Gram Panchayats

Name of State	District	Name of Blocks	Name of GPs	Reg. H/H	Mandays Projected	Mandays Generated	H/H demanded work	H/H Provided work	Average Mandays Generated per H/H demanding work	Average Mandays Generated per H/H per Reg. H/H	H/H with 100 Mandays Generated	Total Works as per annual plan	Works under-taken		
Andhra Pradesh	Warangal	Sangem	Krishna Nagar	134	6125	2394	DNA	58	DNA	18	3	8	7		
			Kuntapally	333	15500	4158	DNA	109	DNA	12	12	22	22		
			Narlavlai	343	9875	5149	DNA	257	DNA	15	1	16	12		
			Thimmapur	171	7688	2628	DNA	49	DNA	15	3	18	14		
			Raghunathapally	378	0	5456	DNA	202	DNA	14	4	26	11		
			Nidigonda	472	0	3863	DNA	184	DNA	8	3	10	4		
			Ramannagudem	180	0	5306	DNA	152	DNA	29	7	16	6		
			Kurchapally	417	0	17996	DNA	253	DNA	43	78	27	11		
			Nizamabad	Dharpally	Ramadugu	436	11375	10383	DNA	266	DNA	24	5	13	16
					Nallavally	883	20625	14501	DNA	426	DNA	16	4	17	12
	DB thanda	91			11780	1155	DNA	64	DNA	13	0	11	5		
	Yellareddypally	322			21750	6873	DNA	208	DNA	21	3	13	11		
	Dichpally	429			23550	8167	DNA	227	DNA	19	2	5	4		
	Gollapalli	105			7657	1140	DNA	26	DNA	11	1	7	6		
	Nadepalli	378			19987	5068	DNA	120	DNA	13	9	15	10		
	Mentrajpalli	778			37323	16909	DNA	396	DNA	22	17	6	5		
	Medak	Kohir			Gurjuwada	358	12300	9762	DNA	166	DNA	27	21	11	7
					Kohir	756	35750	7653	DNA	106	DNA	10	23	13	12
			Parsapalli	302	13975	10993	DNA	229	DNA	36	14	11	10		
			Venkatapur	298	12238	3919	DNA	107	DNA	13	1	10	7		
		Patancheruvu	Ilapur	134	11007	1344	DNA	53	DNA	10	0	10	7		
			Lakdaram	260	17146	1680	DNA	47	DNA	6	0	16	12		

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			Rudram	293	14615	5498	DNA	146	DNA	19	0	11	9
			Sultanpur	425	22546	4352	DNA	90	DNA	10	9	25	21
<b>Arunachal Pradesh</b>	Upper Subansiri	Daporeijo	Sigin 1A	168	16440	0	DNA	DNA	DNA	0	168	19	5
			Sigin 1B	151	13860	DNA	151	151	DNA	DNA	151	14	1
			Sigin ED	107	9600	DNA	107	107	DNA	DNA	107	6	2
			Sigin 1E	180	19800	DNA	180	180	DNA	DNA	180	20	5
			Sigin 1G	142	32310	DNA	142	142	DNA	DNA	142	16	2
		Dumporijo	Karga 1	106	10600	DNA	106	106	DNA	DNA	100	0	0
			Karga 11	72	7200	DNA	72	72	DNA	DNA	72	0	0
			Tapo (Hach)	43	4300	DNA	43	43	DNA	DNA	43	0	0
		Baricujo	Libri-laigi	22	2200	DNA	22	22	DNA	DNA	32	7	5
			Panimuri	23	2300	DNA	23	23	DNA	DNA	0	28	5
<b>Assam</b>	Kokrajhar	Kokrajhar	East Maligaon	1026	0	33086	DNA	DNA	DNA	32	0	18	15
			Haloadol	2775	0	35546	DNA	DNA	DNA	13	0	7	5
			Salakati	5800	0	22941	DNA	DNA	DNA	4	0	47	39
			Shukanjhora	815	0	6370	DNA	DNA	DNA	8	0	19	17
		Gossaigaon	Dhauliguri	1104	0	11086	DNA	DNA	DNA	10	0	27	20
			Joypur	903	0	8002	DNA	DNA	DNA	9	0	8	8
			Kamalsing	615	0	10816	DNA	DNA	DNA	18	0	7	7
			Padmabil	2061	0	27381	DNA	DNA	DNA	13	0	6	6
	Dhemaji	Dhemaji	Lakhipathar	1585	0	13415	1230	907	11	8	0	18	14
			Jiadhal	1525	0	42810	1940	1525	22	28	0	23	13
			Hathigarh	1358	0	42810	1269	1260	33	32	0	30	14
			Dakhin Dehamji	1195	0	52398	1253	1253	42	44	0	24	18
		JoNai	Kemizelem	1696	0	28425	1315	1315	22	17	0	12	8
			Siga	1410	0	42729	1410	1410	30	30	211	8	7
			Somkong	2196	0	75570	1926	1926	39	34	178	10	10
			Rayeng Bijoypur	1235	0	46545	1090	1090	43199	38	0	11	8
<b>Bihar</b>	Muzaffarpur	Kanti	Saine	530	0	0	DNA	DNA	DNA	0	0	9	0
			Shahpur	315	0	170	DNA	DNA	DNA	0	0	29	1
			Madhopur Dhullam	100	0	0	DNA	DNA	DNA	0	0	29	0
			Panapur Haveli	293	0	405	DNA	DNA	DNA	1	0	35	3



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		Sakra	Raja Pakar	449	0	650	DNA	DNA	DNA	1	0	21	8
			Rampur Krishna	592	0	873	DNA	DNA	DNA	1	0	14	3
			Rupanpatti Mathurapur	912	0	1616	DNA	DNA	DNA	2	0	18	6
			Dihuli Ishaq	282	0	467	DNA	DNA	DNA	2	0	0	2
	Katihar	Kadwa	Sagrath	894	861000	0	DNA	DNA	DNA	0	0	41	2
			Kumhari	734	0	0	DNA	DNA	DNA	0	0	32	6
			Bharri	800	0	0	DNA	DNA	DNA	0	0	23	3
			Gathora	700	17000	0	DNA	DNA	DNA	0	0	53	3
		Barsoi	Maulanapur	464	23000	0	DNA	DNA	DNA	0	0	28	4
			Karanpur	615	0	0	DNA	DNA	DNA	0	0	45	5
			Basalgaon	560	22000	0	DNA	DNA	DNA	0	0	23	2
			Belwadangi	547	0	0	DNA	DNA	DNA	0	0	38	6
	Munger	Tarapur	Rampur Bisaya	543	0	0	DNA	DNA	DNA	0	0	2	2
			Launa	750	0	0	DNA	DNA	DNA	0	0	2	2
			Bihama	1200	0	0	DNA	DNA	DNA	0	0	2	2
			Beladih	928	0	0	DNA	DNA	DNA	0	0	2	2
		Bariyarpur	Pariya	794	0	766	DNA	DNA	DNA	1	0	0	0
			Neerpur	1029	0	833	DNA	DNA	DNA	1	0	0	2
			Karhariya (West)	1008	0	2933	DNA	DNA	DNA	3	0	0	5
			Karhariya (East)	981	0	2933	DNA	DNA	DNA	3	0	0	4
	Supaul	Chhatapur	Dahariya	165	0	727	DNA	DNA	DNA	DNA	0	19	0
			Madhopur	338	0	0	DNA	DNA	DNA	DNA	0	10	2
			Rampur	200	0	0	DNA	DNA	DNA	DNA	0	10	2
			Dhibha	320	0	2839	DNA	DNA	DNA	DNA	0	9	4
		Pratapganj	Sripur	280	0	1293	DNA	DNA	DNA	DNA	0	7	7
			Tekuna	869	0	10997	DNA	DNA	DNA	DNA	0	7	7
			Suryapur	765	0	0	DNA	DNA	DNA	DNA	0	8	7
			Bhawanipur (North)	1217	0	0	DNA	DNA	DNA	DNA	0	12	10
	Samastipur	Bibhutipur	-	0	0	0	DNA	DNA	DNA	DNA	0	0	0
			-	0	0	0	DNA	DNA	DNA	DNA	0	0	0
			-	0	0	0	DNA	DNA	DNA	DNA	0	0	0

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			-	0	0	0	DNA	DNA	DNA	DNA	0	0	0
		Mohanpur	Dumri (North)	321	0	0	DNA	DNA	DNA	DNA	0	2	2
			Jalalpur	405	0	0	DNA	DNA	DNA	DNA	0	4	4
			Dashara	279	0	0	DNA	DNA	DNA	DNA	0	7	7
			-		0	0	DNA	DNA	DNA	DNA	0	0	
	Darbhanga	Tardih	Baika	792	0	3089	DNA	DNA	DNA	DNA	0	0	7
			Thengaha	350	0	14684	DNA	DNA	DNA	DNA	0	0	8
			Kakpdaha	532	0	1880	DNA	DNA	DNA	DNA	0	0	4
			Kaithwar	404	0	0	DNA	DNA	DNA	DNA	0	0	6
		Bahadurpur	Wazitpur	1217	0	0	DNA	DNA	DNA	DNA	0	0	5
			Jalwar	800	0	0	DNA	DNA	DNA	DNA	0	0	5
			Dilawarpur	850	0	0	DNA	DNA	DNA	DNA	0	0	0
			Simra Nejalpur	385	0	1686	DNA	DNA	DNA	DNA	0	0	2
<b>Chhattisgarh</b>	Dhamtari	Kurud	Bhendra	180	0	13708	DNA	DNA	DNA	76	DNA	5	4
			Karga	456	0	28373	DNA	DNA	DNA	62	DNA	7	5
			Darba	260	0	18203	40	DNA	445	70	DNA	6	3
			Gatapar	379	0	28642	59	DNA	485	76	DNA	4	4
		Magarlod	Nawagaon	353	0	24744	DNA	DNA	DNA	70	DNA	5	4
			Shuklabhata	329	0	18537	113	DNA	164	56	DNA	4	4
			Magarlod	411	0	18953	167	DNA	113	46	DNA	4	4
			Bhaismundi	372	0	8023	112	DNA	71	22	DNA	2	3
	Surguja	Pratappur	Kewara	466	0	3385	57	DNA	59	7	DNA	4	1
			Korma	267	0	9404	110	DNA	85	35	DNA	2	2
			Khajuri	286	0	9500	118	DNA	81	33	DNA	2	2
			Devri	176	0	15168	107	DNA	141	86	DNA	3	3
		Lakhanpur	Adhala	526	0	13061	261	DNA	50	25	DNA	2	2
			Lahpatra	293	0	1549	73	DNA	21	5	DNA	1	1
			Latori	449	0	4662	51	DNA	91	10	DNA	2	1
			Parsodikala	259	0	15408	112	DNA	137	59	DNA	2	2
	Raigarh	Kharasia	Gorpar	290	0	9570	DNA	DNA	DNA	33	DNA	0	3
			Chaple	281	0	18283	DNA	DNA	DNA	65	DNA	0	3
			Farka Nara	222	0	19562	DNA	DNA	DNA	88	DNA	0	6
			Rajghata	320	0	6227	DNA	DNA	DNA	19	DNA	0	4

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		Sarangarh	Chhind	456	0	1545	50	DNA	31	3	DNA	0	2
			Ranisagar	575	0	25934	91	DNA	284	45	DNA	0	5
			Suloani	395	0	25451	DNA	DNA	DNA	64	DNA	0	5
			Kotri	422	0	6674	135	DNA	49	16	DNA	0	2
<b>Gujarat</b>	Dohad	Limkheda	Ambava	133	0	4788	DNA	DNA	DNA	36	08	0	9
			Machhelai	483	0	27048	DNA	DNA	DNA	56	22	0	25
			Matana palla	130	0	9168	DNA	DNA	DNA	70	06	0	15
			Dhadhela	169	0	13013	DNA	DNA	DNA	77	11	0	11
		Fatepura	Karodiya (Fatepura)	374	0	8228	DNA	DNA	DNA	22	12	0	8
			Dungar	896	0	9856	DNA	DNA	DNA	11	16	0	5
			Salara	800	0	9637	DNA	DNA	DNA	12	14	0	6
			Nava Mota	413	0	4942	DNA	DNA	DNA	12	11	0	3
	Sabarkantha	Khed-brahma	Hingatia khalsa	1251	0	13611	DNA	DNA	DNA	11	17	0	7
			Zinzava Panai	1495	0	19490	DNA	DNA	DNA	13	21	0	7
			Navamota	373	0	14294	DNA	DNA	DNA	38	06	0	4
			Lambadiya	1738	0	29400	DNA	DNA	DNA	17	19	0	3
		Meghraj	Panchal	1116	0	43782	DNA	DNA	DNA	40	20	0	5
			Valuna	296	0	14208	DNA	DNA	DNA	48	07	0	4
			Tumbaliya	965	0	6369	DNA	DNA	DNA	07	14	0	1
			Vaghpur	205	0	9492	DNA	DNA	DNA	46	04	0	10
<b>Harya-na</b>	Mohinder-garh	Mohinder-garh	Dalanwas	220	22000	5752	66	66	87	26	44	0	4
			Dhadot	173	17300	2237	66	66	34	13	0	0	2
			Mandola	205	20500	331	21	21	16	2	0	0	1
			Dulana	175	17500	1819	21	21	87	10	0	0	2
		Ateli Nangal	Ganiar	265	26500	11170	95	95	118	42	74	0	3
			Guwani	265	26500	3561	56	56	64	13	0	0	5
			Karia	135	13500	503	46	46	11	4	0	0	4
			Rattakhurd	140	14000	3110	21	21	148	21	21	0	3
	Sirsa	Nathusri chopta	Bakariyanwali	325	32500	922	53	53	17	3	0	0	1
			Arniyanwali	210	21000	1992	57	57	35	10	0	0	1
			Gudiakhera	425	42500	9355	184	184	51	22	65	0	2

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			Ali Mohammad	225	22500	8010	87	87	92	36	6	0	1
		Baragudha	N D Khurd	134	13400	2696	57	57	47	20	4	0	1
			F N Khan	261	26100	7506	76	76	99	29	11	0	6
			Panjuna	215	21500	9463	125	125	76	25	7	0	1
			Desu Khurd	94	9400	585	36	36	16	6	19	0	1
<b>Himachal Pradesh</b>	Chamba	Bhatiyat	Kahari	270	23819	13711	DNA	DNA	DNA	51	11	35	24
			Parchhore	171	48602	16060	DNA	DNA	DNA	94	41	48	21
			Rajain	227	20540	9718	DNA	DNA	DNA	43	11	27	17
			Rulyani	236	13423	7763	DNA	DNA	DNA	33	6	30	14
		Mehla	Bakan	398	24197	5085	DNA	DNA	DNA	13	0	44	12
			Baloth	254	15497	8413	DNA	DNA	DNA	33	11	20	14
			Bailly	154	21514	5809	DNA	DNA	DNA	38	10	44	15
			Khundel	192	27257	6664	DNA	DNA	DNA	35	1	44	12
	Sirmour	Pachhad	Dilman	123	0	6113	DNA	DNA	DNA	50	10	71	16
			Bajgah	224	0	6956	DNA	DNA	DNA	31	20	33	12
			Katli	239	0	5981	DNA	DNA	DNA	25	9	22	12
			Shadia	74	0	2038	DNA	DNA	DNA	28	0	15	8
		Sangarh	Beyong Tatwa	135	36710	7425	DNA	DNA	DNA	55	12	48	13
			MaiNa Gharel	146	11103	2358	DNA	DNA	DNA	16	0	25	10
			Nohradhar	265	33631	2948	DNA	DNA	DNA	11	0	48	9
			Redli	180	23478	1360	DNA	DNA	DNA	8	0	44	11
<b>J&amp;K</b>	Poonch	Poonch	Khanetar Upper	227	24780	4999	72	72	69	22	32	15	4
			Bandli-Chachian	433	22550	13178	153	153	86	30	17	19	7
			Dara Bagyal	40	0	0	0	0	0	0	0	0	0
			Degwar Maldayalan	337	18830	5665	126	126	45	17	0	15	5
		Mendhar	Aari Upper	441	0	17804	350	350	51	40	0	5	5
			Chungan	393	0	10470	322	322	33	27	0	11	11
			Gohlad lower	90	0	732	16	16	46	08	0	1	1
			Gohlad upper	178	0	2419	59	59	41	14	0	5	5
	Doda	Bhadrewah	Butla	N.A.	19697	1814	DNA	DNA	DNA	0	0	23	11
			Dradhoo	N.A.	49604	16133	DNA	DNA	DNA	0	0	21	17
			Gatha	N.A.	13971	2505	DNA	DNA	DNA	0	0	15	8
			Udrana	N.A.	12626	6047	DNA	DNA	DNA	0	0	18	14

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		Banihal	Chareel	275	30400	6855	262	262	26	25	0	19	14
			Chamalvas Lower	606	66700	9330	527	527	18	15	0	26	18
			Doligam Upper	532	58800	17948	489	489	37	34	0	23	17
			Nagam	224	24800	7165	192	192	37	32	0	14	11
<b>Jhar-khand</b>	Hazaribagh	Barhi	Kedarut	677	67700	1690	118	112	14	2	0	8	7
			Gouriya karma	593	59300	877	22	13	40	1	0	3	2
			Karso	747	74700	1119	40	40	28	1	0	2	2
			Bedangi	339	33900	248	10	10	25	1	0	1	1
		Ichak	Parasi	415	41500	220	9	DNA	24	1	0	4	1
			Purana Ichak	483	48300	1548	77	DNA	20	3	0	4	2
			Hadari	668	66800	248	29	DNA	9	0	0	10	4
			Barka Khurd	608	60800	0	0	DNA	DNA	0	0	4	0
	Palamu	Chainpur	Majhigawan	692	0	6092	263	263	23	9	0	0	12
			Narsingh Patahara	564	0	5290	196	196	27	9	0	0	20
			Koshiyara	484	0	5866	259	259	23	12	1	0	15
			Bansdih	693	0	5190	208	208	25	7	0	0	14
		Daltonganj	Sua	485	0	4682	240	240	20	10	0	0	18
			Kauria	660	0	7387	310	310	24	11	0	0	31
			Baralota North	417	0	2585	153	153	17	6	0	0	7
			Baralota south	215	0	4234	120	120	35	20	0	0	7
	Ranchi	Ormanjhi	Karma	751	75100	3401	147	147	23	5	0	0	10
			Sadma	762	76200	10531	248	248	42	14	0	0	23
			Gari	950	95000	7868	312	312	25	8	0	0	20
			Chuttupalu	850	85000	9922	225	225	44	12	0	1	15
		Karra	Kudlum	718	71800	16040	DNA	151	DNA	22	0	5	27
			Meha	606	60600	10501	DNA	280	DNA	17	0	5	20
			Kaccha Bari	814	81400	12028	DNA	307	DNA	15	0	4	22
			Govindpur	267	26700	14697	DNA	407	DNA	55	0	4	14
	Sahebganj	Barhait	Barhait bazaar	256	0	0	DNA	DNA	DNA	0	0	0	0
			Labri	768	0	0	DNA	DNA	DNA	0	0	0	0
			Bharat santhal south	608	0	0	DNA	DNA	DNA	0	0	0	0

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			Hiranpur	775	0	2715	135	135	20	4	0	0	5
		Udhawa	Sutiara para	365	0	0	DNA	DNA	DNA	0	0	0	0
			Udhawa east	300	0	2414	64	64	38	8	0	0	4
			Udhawa west	407	0	3064	78	78	39	8	0	0	5
			North Piyarpur	289	0	4232	150	150	28	15	0	0	5
	West Singhbhum	Chaibasa	Kursi	991	0	3219	272	245	12	3	0	0	9
			Narsanda	709	0	4200	222	194	19	6	0	0	9
			Simbiya	991	0	6238	314	314	20	6	0	0	11
			Tekrahatu	930	0	7488	299	289	25	8	0	0	9
		Jhinkpani	Nurda	914	0	6610	245	245	27	7	0	0	7
			Asura	987	0	3286	287	287	11	3	0	0	5
			Choya	936	0	5706	305	305	19	6	0	0	10
			Sindrigouri	912	0	7112	324	324	22	8	0	0	12
<b>Karnataka</b>	Davanagere	Honnali Block	Yeragnal	636	533760	6290	DNA	DNA	DNA	10	0	63	04
			Chi Kadadakatte	630	171264	12125	DNA	DNA	DNA	19	0	130	08
			Masadi	619	236160	16913	DNA	DNA	DNA	26	0	167	5
			Thimlapura	960	254304	37262	DNA	DNA	DNA	39	0	189	27
		ChanNagiri Block	Hosakere	1260	107043	77146	DNA	DNA	DNA	61	18	61	31
			Naogal	882	98304	45968	DNA	DNA	DNA	52	0	14	05
			Tanigere	1000	48960	18261	DNA	DNA	DNA	18	0	14	07
			Koratakere	453	44089	15614	DNA	DNA	DNA	34	0	12	10
	Gulbarga	Aland Block	Kinnisultan	555	37583	5515	DNA	DNA	DNA	10	0	641	16
			Sarasamba	710	149546	20304	DNA	DNA	DNA	29	0	17	9
			Savaleshwar	640	140791	57971	DNA	DNA	DNA	91	0	36	16
			Tadakal	1150	55773	4596	DNA	DNA	DNA	4	0	59	9
		Gulbarga Block	Farahatabad	543	88972	7609	DNA	DNA	DNA	14	0	50	16
			Harasur	634	68647	5946	DNA	DNA	DNA	9	0	74	9
			Khanadal	623	61657	19888	DNA	DNA	DNA	33	0	88	13
			Melkunda (B)	760	108640	22046	DNA	DNA	DNA	29	0	1857	99
<b>Kerala</b>	Palakkad	Alathur	Erumayoor	2490	146868	2888	427	427	7	1	0	117	31

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			Kannambra	2095	214160	8754	586	586	15	4	0	246	69
			Kizhakhanchery	2469	155900	6612	779	779	8	3	0	187	50
			Vandazhy	1822	222346	2919	378	378	8	2	0	229	29
		Malampuzha	Elappully	2384	194928	26674	1400	1400	19	12	1	131	59
			Malampuzha	1622	146060	10450	760	760	14	6	0	381	89
			Peruvambu	1557	98590	7375	440	440	17	6	0	117	46
			Pudussery	2392	264346	42630	921	880	46	18	6	98	42
	Wayanad	Kalpetta	Vythiri	2413	0	53735	1339	1339	40	22	22	344	142
			Meppady	4918	0	28578	3108	3108	9	6	5	116	93
			Muppainad	2907	0	19628	2395	1257	8	7	4	124	31
			Kottathara	2370	0	36476	132	1273	28	15	20	132	77
		Sulthan Bathery	Meenangadi	4088	0	12366	1648	1648	8	3	0	555	77
			Poothady	5789	0	80148	3725	3725	22	14	42	515	285
			Pulpally	4779	0	45233	2250	2075	20	9	42	354	186
			Nenmeni	6152	0	15393	950	950	16	3	0	264	37
<b>Maha-rashtra</b>	Yavatmal	Pusad	Manikdoh	432	0	0	DNA	DNA	DNA	0	0	2	0
			Gaul(K)	527	0	0	DNA	DNA	DNA	0	0	2	0
			Kharshi	172	0	0	DNA	DNA	DNA	0	0	2	0
			Jagapur	131	0	0	DNA	DNA	DNA	0	0	2	0
		Babhulgaon	Pachkhed	198	0	270	DNA	DNA	DNA	18	0	2	1
			Ashtrampur	207	0	0	DNA	DNA	DNA	0	0	2	0
			Kolhi	336	0	0	DNA	DNA	DNA	0	0	2	0
			Nandura(Bu)	504	0	0	DNA	DNA	DNA	0	0	2	0
	Amravati	Chandu Railway	Kawtha Kadu	350	0	0	DNA	DNA	DNA	0	0	1	0
			Supalwad	210	0	0	DNA	DNA	DNA	0	0	1	0
			Pathergaon	265	0	0	DNA	DNA	DNA	0	0	1	0
			Shriahgaon	504	0	0	DNA	DNA	DNA	0	0	1	0
		Nandgaon Khandeshwer	Kothoda	450	0	0	DNA	DNA	DNA	0	0	3	0

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			Manjari Mhasala	562	0	0	DNA	DNA	DNA	0	0	0	0
			Jalu	342	0	0	DNA	DNA	DNA	0	0	3	0
			Khed Pimpri	342	0	0	DNA	DNA	DNA	0	0	3	0
	Nandurbar-	Shahada	Vajali	407	0	0	DNA	DNA	DNA	0	0	0	0
			Kusumwada	364	0	0	DNA	DNA	DNA	0	0	0	0
			Karjai	92	0	0	DNA	DNA	DNA	0	0	1	0
			Anrad	129	0	0	DNA	DNA	DNA	0	0	0	0
		Navapur	Bandharpada	648	0	0	DNA	DNA	DNA	0	0	0	0
			Khatgaon	147	0	0	DNA	DNA	DNA	0	0	0	0
			Sonpada	255	0	0	DNA	DNA	DNA	0	0	0	0
			Gadad	213	0	0	DNA	DNA	DNA	0	0	0	0
<b>Manipur</b>	Tamenglong	Tamenglong	Duigailong	122	17780	12200	122	122	100	100	122	2	1
			Namkaolong (Keikao)	109	17821	10900	109	109	100	100	109	3	1
			Rangkhung	165	29971	16500	165	165	100	100	165	2	1
			Phalong	188	34831	18800	188	188	100	100	188	4	1
		Nungba	Changjal	16	2520	1600	16	16	100	100	16	2	1
			Longmai (Noney)	528	85796	52800	528	528	100	100	528	8	8
			Namkaolong	198	33776	19800	198	198	100	100	198	3	3
			Nungleiband (Gangluan)	122	21745	12200	122	122	100	100	122	6	4
<b>Meghalaya</b>	West Garo Hills	Betasing	Agalgre	321	32100	3609	321	321	11	11	0	32	3
			Mokpara	277	24600	6131	277	277	22	22	0	22	3
			Bandalkono	215	21500	1200	215	215	6	6	0	36	1
			Golmangre	164	16400	1102	164	164	7	7	0	34	2
		Zikzak	Chopara	35	3500	350	35	35	10	10	0	2	1
			Salmanpara	213	21300	1734	213	213	8	8	0	7	3
			Kharipara	465	46500	12874	465	465	28	28	0	7	3
			Agongittim	285	28500	4863	285	285	17	17	0	17	8



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	South Garo Hills	Baghmarn	Balkal asim	125	12500	4921	125	125	39	39	0	11	3
			Jongsinggittini 162	162	16200	1389	162	162	9	9	0	12	2
			Karakul adingre	234	23400	17870	234	234	76	76	0	20	5
			Ysibbari	152	15200	8071	152	152	53	53	0	13	4
		Rongarn	Batlabau	87	8700	2693	87	87	31	31	0	913	12
			New rongara	188	18800	10304	188	188	55	55	0	22	17
			Rambilgittim	108	108200	5677	108	108	53	53	0	12	7
			Gulpan niokgat	155	15500	5898	155	155	38	38	0	13	9
<b>Madhya Pradesh</b>	Barwani	Rajpur	Mandil	430	43000	5382	DNA	DNA	DNA	13	0	0	0
			Moyda	364	36400	11272	DNA	DNA	DNA	34	0	0	0
			Rangaon Road	382	38200	11780	DNA	DNA	DNA	36	0	0	0
			Takli	1400	140000	15903	DNA	DNA	DNA	51	0	0	5
		Thikri	Fatyapur	325	32500	9400	DNA	DNA	DNA	29	0	0	0
			Bilwaroad	420	42000	5200	DNA	DNA	DNA	12	0	0	0
			Uchawad	314	31400	2090	DNA	DNA	DNA	7	0	0	0
			Bhamori	200	20000	6790	DNA	DNA	DNA	34	0	0	0
	Jhabua	Kathiwara	Haveli kheda	288	28800	24278	DNA	DNA	DNA	84	0	0	9
			Bokadia	703	70300	11438	DNA	DNA	DNA	16	0	0	3
			Kabrisel	79	7900	12009	DNA	DNA	DNA	152	0	0	3
			Karelimaudi	106	10600	23040	DNA	DNA	DNA	217	0	0	7
		Rama	Sad	432	43200	13931	DNA	DNA	DNA	32	0	0	0
			Dokarwani	637	63700	13410	DNA	DNA	DNA	21	0	0	0
			Kalidevi	379	37900	3861	DNA	DNA	DNA	10	0	0	0
			Chhapri	303	30300	4138	DNA	DNA	DNA	14	0	0	0
	Dindori	Bajag	Angai	393	39300	5749	DNA	DNA	DNA	15	23	0	11
			Bhursimal	474	47400	7049	DNA	DNA	DNA	15	28	0	14
			Karapani	433	43300	7109	DNA	DNA	DNA	16	23	0	24
			Mazyakhar	685	68500	12055	DNA	DNA	DNA	18	18	0	18
		Samnapur	Dewalpur	453	45300	7857	367	367	21	17	0	0	34
			Khami	431	43100	8019	353	353	23	19	0	0	36
			Ladwani	402	40200	10444	316	316	33	26	5	0	38
			Samanpur	1051	105100	1990	662	662	3	2	0	0	28

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	Dhar	Badnawar	Dotraya	612	61200	18084	299	299	60	30	65	0	29
			Kanwan	981	98100	7420	290	290	26	8	0	0	6
			Chhowkhurd	384	38400	6659	147	147	45	17	9	0	8
			Sakatali	257	25700	14141	34	34	416	55	8	0	8
		Nalchha	Bagdi	916	91600	7813	294	223	27	19	70	0	13
			Lunhera	364	36400	10214	257	257	40	28	0	0	17
			Nalcha	1111	111100	8146	206	206	40	7	3	0	15
			Sulibardi	289	28900	8545	193	193	44	30	1	0	32
	Sidhi	Chitrangi	Badarkala	345	34500	0	DNA	DNA	DNA	0	0	0	0
			Darbari	300	30000	0	DNA	DNA	DNA	0	0	0	0
			Gadwani	904	90400	0	DNA	DNA	DNA	0	0	0	0
			Noudi hawa	299	29900	0	DNA	DNA	DNA	0	0	0	0
		Devsar	Dhanha	396	39600	17074	DNA	DNA	DNA	43	0	0	0
			Itar	710	71000	1762	DNA	DNA	DNA	2	0	0	0
			Khadora	462	46200	2646	DNA	DNA	DNA	6	0	0	0
			Ujjani	739	73900	22857	DNA	DNA	DNA	31	0	0	0
<b>Nagaland</b>	Mon	Chen	Chenloiso	530	0	30841	530	530	58	58	0	4	2
			Chenmoho	600	0	29971	592	592	51	50	0	3	1
			Chenwetnyu	380	0	21926	376	376	58	58	0	5	2
			Chingkao Chingnyu	370	0	20800	370	370	56	56	0	3	1
		Mon	Longpho	218	0	12023	218	218	55	55	0	2	1
			Mon	354	0	15736	354	354	44	44	0	7	2
			Pongkong	266	0	11125	266	266	42	42	0	4	2
			T/Chingnyu	537	0	29616	537	537	55	55	0	8	1
		Tobu	Pessao	595	0	30471	595	595	51	51	0	4	1
			Tobu	632	0	32366	632	632	51	51	0	4	1
			Yei	168	0	8808	168	168	52	52	0	2	1
			Yongkhao	408	0	21170	408	408	52	52	0	3	2
		Phomching	Pukha	182	0	17475	182	182	96	96	0	2	1
			Shengha chingnyu	430	0	25626	430	430	60	60	0	3	2
			Shengha	224	0	10533	224	224	47	47	0	3	1

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			mokoko										
			Shengha Wamsa	250	0	17075	250	250	68	68	0	4	2
		Wakching	Kongan	344	0	23370	344	344	68	68	0	3	1
			Shiyong	310	0	18205	310	310	59	59	0	4	1
			Tanhai	224	0	8752	224	224	39	39	0	2	1
			Wanching	398	0	29102	398	398	73	73	00	3	2
		Tizit	Jaboka	199	0	11641	99	99	118	58	99	2	1
			Sangsa	115	0	6297	115	115	55	55	0	2	1
			Tizit	1111	0	52750	1111	1111	47	47	0	7	3
			Zakho	96	0	4989	96	96	52	52	0	1	1
Orissa	Bolangir	Loisinga	Taliudar	585	57000	5000	154	132	32	9	0	59	8
			Kusmel	1053	70000	13000	245	242	53	12	18	91	6
			Badimunda	409	25000	5000	168	159	30	12	4	45	5
			Sargad	429	60000	8000	208	203	38	19	0	35	11
		Patanagarh	Ghasian	272	60000	8000	88	85	91	29	0	44	3
			Bhainsa	592	78000	6000	185	179	32	10	0	116	3
			Jogimunda	1161	94000	13000	511	494	25	11	0	187	4
			Mundomahul	592	62000	13000	259	250	50	22	0	200	7
	Gajapati	Nuagada	Kirama	655	77000	27000	175	175	154	41	0	36	18
			Tabarada	842	89000	27000	272	222	99	32	0	29	20
			Parimal	777	91000	21000	177	177	119	27	0	24	14
			Putrupada	750	75000	21000	223	106	94	28	0	25	14
		MohaNa	Gardama	700	45000	13000	550	550	24	19	0	20	8
			Karchabadi	1273	140000	16000	664	599	24	13	0	75	12
			Dhepaguda	485	49000	5000	253	213	20	10	0	12	5
			Chandiput	909	117000	21000	710	577	30	23	0	51	17
	Kandhamal	Phiringia	Pabingia	876	101000	10000	494	449	20	11	3	28	8
			Sadingia	960	96000	12000	547	423	22	13	2	26	13
			Nuapadar	744	84000	18000	150	147	120*	24	6	20	11
			Jajespanga	954	102000	23000	644	621	36	24	48	28	12
		Raikia	Sugudabadi	897	92000	11000	355	348	31	12	23	22	8
			Manikeswar	988	125000	36000	305	240	118	36	12	36	15
			Gumamaha	1265	183000	27000	548	537	49	21	20	37	11
			Ranaba	860	156000	16000	344	262	47	19	9	34	9
	Keonjhar	Jhumpura	Khuntapada	927	114000	7000	212	212	33	8	3	20	10

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			Nahabeda	1439	111000	6000	135	134	44	4	5	20	5
			Jhumpura	1056	60000	3000	132	131	23	3	1	13	4
			Baria	1382	91000	6000	163	163	37	4	1	16	6
		Keonjhar	Raikala	713	90000	11000	232	229	47	15	22	15	4
			RaghuNathpur	986	78000	11000	241	235	46	11	34	16	6
			Kaunrikala	368	37000	3000	29	29	103	8	0	9	1
			Raisuan	407	46000	2000	50	50	40	5	3	9	4
	Sambalpur	Jujomura	Kesapali	567	432000	8000	273	216	29	14	6	83	8
			Nuabarangamal	882	429000	21000	495	465	42	24	22	57	9
			Kayakud	682	119000	18000	458	454	39	26	16	23	8
			Godloisingh	609	298000	11000	236	228	47	18	19	44	5
		Rairakhol	Tribanpur	1046	63000	13000	415	398	31	12	4	16	7
			Rengali	517	63000	7000	142	137	49	14	13	17	6
			Charmal	672	52000	9000	198	208	45	13	9	12	8
			Badabahal	891	88000	14000	233	228	60	16	32	21	6
	Kalahandi	Bhawanipatna	Chancher	433	69000	20000	286	286	70		66	18	14
			Duarsuni	853	90000	39000	534	534	73	46	147	22	22
			Gurjang	980	32000	44000	593	661	74	45	164	19	19
			Talbelgaon	419	42000	9000	127	127	71	21	32	24	12
		Narla	Baddharpur	873	70000	18000	428	413	42	21	43	26	11
			Ghantmal	561	53000	28000	472	472	59	50	56	16	13
			Palam	687	56000	16000	368	368	43	23	13	17	7
			Santpur	652	68000	10000	244	233	41	15	9	22	7
<b>Punjab</b>	Hoshiarpur	Hoshiarpur-I	Bure Jattan	64	3800	1659	61	61	27	26	0	4	3
			Hargarh	24	2650	817	22	22	37	34	0	5	3
			Hardo Khanpur	135	9600	2997	130	130	23	22	0	5	5
			Pandori Bawa Dass	19	1750	1225	18	18	68	64	0	3	3
		Talwara	Beh Ranga	66	7000	2298	66	66	35	35	0	2	2
			Fateh Pur	66	6000	2043	66	66	31	31	0	3	2
			Mohalla Nagar	55	6000	2435	55	55	44	44	0	2	2
			Namoli	30	4000	2202	30	30	73	73	0	2	2
<b>Rajasthan</b>	Dungarpur	Aspur	Gamadi	988	98800	42213	988	988	43	45	0	16	12

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			Indora	1138	113800	99272	1081	1081	92	92	0	37	33
			Parda Itiwar	876	87600	24489	588	588	42	42	0	9	7
			Pindawal	863	86300	39382	697	697	57	58	0	15	12
		Simalwara	Badgama	745	74500	68121	680	680	100	100	0	29	13
			Ratariya	730	73000	51172	686	686	75	75	0	30	9
			Simalwara	1249	124900	57508	788	788	73	73	0	45	7
			Gadhamedatiya	1183	118300	105114	1153	1153	91	91	0	42	21
	Udaipur	Dharyawad	Bhojpur	1173	117300	46704	657	657	71	71	450	32	8
			Charniya	851	85100	35661	480	480	74	50	251	19	7
			Laku Ka leva	935	93500	22670	480	480	47	47	282	22	8
			Lohagarh	819	81900	47240	767	767	62	61	238	9	6
		Kherwara	Barothibhilan	704	70400	35015	652	652	54	53	312	40	10
			Chikla	564	56400	32875	531	531	62	62	245	58	6
			Katarwas	803	80300	40832	729	729	56	56	488	44	9
			Keekawat	1066	106600	49682	860	860	58	57	424	54	11
<b>Sikikim</b>	North District	Passing dang	Lingthem Lingden	257	0	20203	DNA	DNA	DNA	78	78	0	2
			Sakyong Pentong	87	0	1465	DNA	DNA	DNA	17	0	0	9
			Lumgaur Sangtok	255	0	16853	DNA	DNA	DNA	66	1	0	5
			Lingdong Barfok	135	0	9983	DNA	DNA	DNA	74	15	0	5
		Mangan	Singhik Sentam	172	0	10947	DNA	DNA	DNA	64	20	0	9
			Tingchim Mangshila	406	0	6155	DNA	DNA	DNA	15	0	0	7
			Ringhim Nampatam	365	0	12938	DNA	DNA	DNA	35	10	0	5
			Namok Sweyam	234	0	8231	DNA	DNA	DNA	35	0	0	7
<b>Tamil Nadu</b>	TiruvanNalurai	KilpenNathur	Kallayee	258	11422	8594	90	90	95	95	0	3	2
			Kazhikulam	202	7500	6189	71	71	87	87	0	3	2
			Rajanthangal	232	10622	6309	81	81	78	78	0	3	3
			Rayampettai	246	11475	5396	86	86	63	63	0	3	2

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		Thandrapet	Agarampallipattu	406	11363	7572	208	208	36	36	0	4	2
			Kolamanjanur	394	11875	3998	235	235	17	17	0	3	2
			Radhapuram	753	11300	6649	504	504	13	13	2	4	2
			Veppur Chakkadi	394	11250	11237	264	264	43	43	0	3	3
	Cuddalore	Panruti	Keelkangyanuppam	428	9709	6886	296	296	23	16	9	1	1
			Marungur	1367	11973	12556	763	763	16	9	0	2	2
			Nadukuppam	640	9653	9669	620	620	16	15	0	2	2
			Veerasingankuppam	580	10159	3796	334	334	11	7	36	2	2
		Melbhuvanagiri	Anaivari	127	0	4228	127	122	35	33	0	0	2
			Kathazhai	259	0	8413	259	253	33	32	0	0	2
			Manjakollai	473	0	10336	473	454	23	22	0	0	2
			PrasanNaramapuram	135	0	6601	135	133	50	49	7	0	2
<b>Tripura</b>	Dhalai	Ambassa	Ambassa	1024	2600	2600	DNA	DNA	DNA	3	19	62	62
			West Lalchare	223	1698	1698	DNA	DNA	DNA	8	14	7	7
			East Nalichara	944	5332	5332	DNA	DNA	DNA	6	6	17	17
			Kulai	558	5804	5804	DNA	DNA	DNA	10	82	18	18
		Salema	Kalachari	960	5022	5022	DNA	DNA	DNA	5	0	33	33
			Mayachari	712	4000	4000	DNA	DNA	DNA	6	2	17	17
			Halhuli	870	3320	3320	DNA	DNA	DNA	4	0	22	22
			Avanga	836	4550	4550	DNA	DNA	DNA	5	13	25	25
<b>Uttar Pradesh</b>	Jaunpur	Machhalishahar	Paharpur	149	0	2827	DNA	DNA	DNA	19	DNA	16	10
			Jamuhar	246	0	4780	DNA	DNA	DNA	19	DNA	22	05
			Bankat	81	7506	380	DNA	DNA	DNA	05	DNA	0	01
			Bhiduna	127	0	2924	DNA	DNA	DNA	23	DNA	13	08
		Suithakala	Kammarpur	214	28895	12517	DNA	DNA	DNA	58	DNA	11	05
			Sukarnakala	94	0	1440	DNA	DNA	DNA	15	DNA	08	03
			Sawayan	91	8904	2187	DNA	DNA	DNA	24	DNA	09	04
			Sarai	150	9113	5120	DNA	DNA	DNA	34	DNA	17	04

Name of State	District	Name of Blocks	Name of GPs	Reg. H/H	Mandays Projected	Mandays Generated	H/H demanded work	H/H Provided work	Average Mandays Generated per H/H demanding work	Average Mandays Generated per H/H per Reg. H/H	H/H with 100 Mandays Generated	Total Works as per annual plan	Works under-taken
			Mohinddinpur										
	Azamgarh	Mehnagar	Barwa Sagar	45	48140	0	DNA	DNA	DNA	0	DNA	24	08
			Ganjjaur	50	0.	1605	DNA	DNA	DNA	32	DNA	06	05
			Gopalpur	62	0.	3272	DNA	DNA	DNA	53	DNA	11	02
			Bachhawal	152	0.	2884	DNA	DNA	DNA	19	DNA	34	10
		Tarwa	Mehnajpur	20	14600	1190	DNA	DNA	DNA	60	DNA	03	01
			Tiyara	119	20482	2541	DNA	DNA	DNA	21	DNA	04	03
			Noorpur	47	19200	240	DNA	DNA	DNA	05	DNA	06	00
			Nawarasia	53	12270	200	DNA	DNA	DNA	04	DNA	03	01
	Chandauli	Chandauli	Bisauri	127	0.	3660	DNA	DNA	DNA	29	DNA	09	09
			Daudpur	215	0.	4287	DNA	DNA	DNA	20	DNA	12	12
			Phutiya	98	0.	2777	DNA	DNA	DNA	28	DNA	06	06
			Bichiya Kala	85	0.	3132	DNA	DNA	DNA	37	DNA	05	05
		Shahabganj	Pachapara	125	0.	3102	DNA	DNA	DNA	25	DNA	05	05
			Shahpur	156	0.	919	DNA	DNA	DNA	06	DNA	05	04
			Hadora	126	0.	1813	DNA	DNA	DNA	14	DNA	08	06
			Tiyara	101	0.	3410	DNA	DNA	DNA	34	DNA	N.A.	06
	Mirzapur	Jamalpur	Kunda Deeh	103	13453	4204	DNA	DNA	DNA	41	DNA	06	05
			Jogwa	97	13274	0	DNA	DNA	DNA	0	DNA	09	00
			Hardi Sahijani	333	26904	846	DNA	DNA	DNA	03	DNA	10	01
			Madra	193	27757	1014	DNA	DNA	DNA	05	DNA	06	02
		Rajgarh	Dariya	516	99491	27163	DNA	DNA	DNA	53	DNA	12	04
			Semra Barho	446	71595	24101	DNA	DNA	DNA	54	DNA	27	10
			Khoradeeh	531	94196	27535	DNA	DNA	DNA	52	DNA	07	05
			Koori	461	60848	9113	DNA	DNA	DNA	20	DNA	19	05
	Sonebhadra	Duddhi	Bagharu	891	42362	13415	DNA	DNA	DNA	15	DNA	06	03
			Kewal	705	35725	20010	DNA	DNA	DNA	28	DNA	07	07
			Badmandhawa	556	30602	16409	DNA	DNA	DNA	26	DNA	06	04
			Mahuarua	550	49425	9808	DNA	DNA	DNA	18	DNA	06	03
		Babhani	Satbahni	982	22877	10326	DNA	DNA	DNA	11	DNA	17	13
			Barve	476	83219	14092	DNA	DNA	DNA	30	DNA	13	08
			Konga	490	0.	9368	DNA	DNA	DNA	19	DNA	20	06
			Iqdiri	351	35780	7516	DNA	DNA	DNA	21	DNA	07	04
	Hardoi	Bharkhani	Bhorapur	227	5640	4481	DNA	DNA	DNA	20	DNA	05	05
			Paitapur	355	7538	3427	DNA	DNA	DNA	10	DNA	08	01

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Name of State	District	Name of Blocks	Name of GPs	Reg. H/H	Mandays Projected	Mandays Generated	H/H demanded work	H/H Provided work	Average Mandays Generated per H/H demanding work	Average Mandays Generated per H/H per Reg. H/H	H/H with 100 Mandays Generated	Total Works as per annual plan	Works undertaken
			Vilsar Hilan	215	18750	6568	DNA	DNA	DNA	31	DNA	08	08
			Pachadewra	331	36229	6486	DNA	DNA	DNA	20	10	17	08
		Madhoganj	Roshanpur	196	11577	2527	DNA	DNA	DNA	13	DNA	11	04
			Baraiya Khera	294	4743	3181	DNA	DNA	DNA	11	1	06	02
			Shahabda	259	13086	5073	DNA	DNA	DNA	20	DNA	03	02
			Naumalikpur	163	13390	9727	DNA	DNA	DNA	22	DNA	04	04
<b>Uttara-khand</b>	Chamoli	Joshomath	Padukeshwar	61	6100	432	14	14	31	7	0	13	2
			Lambagarh	108	10800	1232	21	21	59	11	0	17	2
			Tapovan	173	17300	7183	69	69	104	42	17	10	5
			Ringi	78	7800	3322	43	43	77	43	0	15	9
			Paini	91	9100	1611	68	68	24	18	0	10	4
		Karnaprayag	Jakh	156	15600	3307	154	154	21	27	0	10	7
			Kuneth	63	6300	2918	117	117	25	25	0	8	4
			Tefna	85	8500	3296	70	70	47	39	11	12	4
			Baulna	32	3200	1646	59	59	28	28	5	5	4
	Champavat	Lohaghat	Khunabora	135	15687	2430	125	120	19	18	0	14	4
			Pau	166	20296	415	16	16	26	3	0	13	3
			Jakhjindi	95	10545	1196	8	8	150	13	0	08	04
			Chaudala	75	17990	63	25	25	3	1	0	13	2
		Champavat	Sailanigoth	102	9860	715	65	65	11	5	0	04	02
			Diyuri	230	24920	1898	38	38	50	9	0	15	1
			Dudhour	85	9259	468	68	68	7	6	0	04	01
			Kotamori	160	13557	1270	78	78	31	7	0	06	01
<b>West Bengal</b>	Paschim Medinipur	Shalbani	Karnagarh	3432	11883	5802	436	436	13	13	0	4	4
			Garmal	2731	7176	5431	437	437	12	12	0	4	4
			Bankibandh	2707	9744	6130	510	510	12	12	0	4	4
			Lalgeria	3060	0	19796	397	397	15	50	0	9	9
		Kharagpur II	Lachmapur	3397	0	12560	943	943	13	13	0	14	12
			Chakmakrampur	3702	0	10779	876	876	12	12	0	9	9
			Changual	3378	5566	3077	319	319	10	10	0	5	4
			Paparara II	2224	0	6889	688	688	10	10	0	5	5



Name of State	District	Name of Blocks	Name of GPs	Reg. H/H	Mandays Projected	Mandays Generated	H/H demanded work	H/H Provided work	Average Mandays Generated per H/H demanding work	Average Mandays Generated per H/H per Reg. H/H	H/H with 100 Mandays Generated	Total Works as per annual plan	Works undertaken
	Dakshin Dinajpur	Tapan	Azmatpur	5030	0	46089	2544	2544	19	18	0	39	39
			Ramparachenchra	5608	0	169894	4056	4056	42	42	86	76	76
			Tapan Chandipur	5350	0	100496	4700	4700	21	21	0	58	58
			Ramchandrapur	5210	0	81763	4933	4933	17	17	0	87	87
		Gangarampur	Ashokegram	2464	0	12698	2464	2464	5	5	0	30	30
			Jahangirpur	4150	0	19014	2169	2169	9	9	0	30	30
			Uday	3323	0	24507	2598	2598	9	9	0	31	31
			Belbari II	2232	0	31827	1243	1243	26	28	2	22	22
	Purulia	Kashipur	Kashipur	2009	0	45891	1522	1395	30	33	0	20	20
			Manihara	1743	0	1020	290	290	4	4	0	6	6
			Sonajuri	2078	0	19692	951	951	21	21	0	13	13
			Barrah	2399	0	6445	321	321	20	21	0	15	15
		Neturia	Digha	2349	0	7388	260	260	28	28	0	5	5
			Saltore	1368	0	2065	DNA	DNA	DNA	2	0	29	28
			Bhamuria	1170	0	1033	DNA	DNA	DNA	1	101	7	5
			Raibundh	2432	0	27726	DNA	DNA	DNA	11	0	192	191

**Notes:**

➤ **DNA- Data Not Available / furnished to Audit**

## Results of Limited Scrutiny of Record Maintenance in 6 States

Issue	State	Brief Findings
1. Reconciliation of MPRs submitted by the Districts with MPRs submitted by the Blocks to the Districts	West Bengal (Paschim Medinipur and Purulia Districts)	<ul style="list-style-type: none"> <li>• Excess reporting of 6.06 lakh mandays of cumulative employment generation was noticed in Purulia District.</li> <li>• Excess reporting of 3745 job cards issued was noticed in both districts.</li> <li>• Excess reporting of 39001 households for cumulative employment demand was noticed in both districts.</li> <li>• Excess reporting of 13235 households and under reporting of 14 981 households for cumulative employment provided was noticed in Purulia and Paschim Medinipur Districts.</li> <li>• Excess reporting of funds utilization of Rs. 0.99 crore was noticed in both districts.</li> </ul>
	Rajasthan (Dungarpur and Udaipur Districts)	<ul style="list-style-type: none"> <li>• No supporting data in respect of MPRs prepared by DPC available on record in respect of both the districts.</li> <li>• Difference in figures of Physical and Financial achievements as reported by the DPC to State Government and those furnished by the POs to the DPC in both the districts.</li> </ul>
	Maharashtra (Amrawati and Nandurbar Districts)	<ul style="list-style-type: none"> <li>• Excess and over-reporting of figures of ST/SC/Others, households demanding / employment provided in Amrawati District.</li> <li>• Excess reporting of 2.56 lakh mandays generated and 1.67 lakh mandays provided to women workers in Amrawati District.</li> <li>• Excess reporting of expenditure of Rs. 174.29 lakh.</li> <li>• Supporting details of the figures reflected in the MPRs of Nandurbar Districts were not available.</li> </ul>
	Uttar Pradesh (Mirzapur and Jaunapur Districts)	<ul style="list-style-type: none"> <li>• No discrepancies were noticed in both the Districts</li> </ul>
	Jharkhand (Hazaribagh and Ranchi Districts)	<ul style="list-style-type: none"> <li>• The figure Block level MPRs match with district MPRs in Hazaribagh district. However, MPRs of Ranchi could not be reconciled due to want of all block figures</li> </ul>

	Bihar (Darbhanga & Samastipur Districts)	<ul style="list-style-type: none"> <li>Absence of MPRs of 12 Blocks out of total of 38 Blocks.</li> <li>Fabricated/non-reconciled figures of job cards issued, person days generated, expenditure incurred etc.</li> </ul>
2. Reconciliation of MPRs submitted by the Blocks with information submitted by the GPs to the Blocks	West Bengal (Kharagpur – II and Kashipur Blocks)	<ul style="list-style-type: none"> <li>Excess reporting of 13,323 person days of employment was noticed in both blocks.</li> <li>Excess reporting of issue of 231 job cards was noticed in both blocks.</li> <li>Excess reporting of Rs. 32.71 lakh of funds utilization was noticed in Kashipur.</li> <li>Excess reporting of 539 households and underreporting of 2554 households for cumulative employment demand was noticed in Kharagpur-II and Kashipur.</li> <li>Excess reporting of 926 households and underreporting of 434 households for cumulative employment provided was noticed in Kharagpur-II and Kashipur.</li> </ul>
	Rajasthan (Simalwara and Kherwara Blocks)	<ul style="list-style-type: none"> <li>In Block Kherwara (District-Udaipur), out of 62 GPs, only 31 GPs had furnished GP level data. No records were available in support of the figures of the remaining 31 GPs being reflected in the Block level MPRs</li> </ul>
	Maharashtra (Chandur Railway and Navapur Blocks)	<ul style="list-style-type: none"> <li>Details of GP level data were not furnished by the GPs under both the Blocks.</li> <li>Excess reporting of 838 JCs issued, 103 households provided employment in the MPRs submitted by the PO- Chandur Railways (in comparison to the figures maintained in the Block level records).</li> </ul>
	Uttar Pradesh (Rajgarh and Machhlishar Blocks)	<ul style="list-style-type: none"> <li>Block level MPRs were prepared from the written data furnished by the GPs and no discrepancies were observed between the GP level data and the Block MPRs in both the Blocks</li> </ul>
	Jharkhand (Ichak and Ormanjhi Blocks)	<ul style="list-style-type: none"> <li>Excess reporting of 1251 mandays created.</li> <li>Though the data of 16 GPs were not available in Ormanjhi Block, however, reporting of 21,109 mandays was done to DPC Ranchi.</li> </ul>
	Bihar (Bahadurpur & Mohanpur Blocks)	<ul style="list-style-type: none"> <li>MPR of Bahadurpur Block did not contain figures of household demanded/provided work, employment generated, expenditure on unskilled wage etc.</li> <li>Records of Mohanpur Block were not produced</li> </ul>

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		before audit.
3. Annual Plans for 2007-08 GPs	West Bengal	<ul style="list-style-type: none"> <li>All four GPs had Annual Plans, which were approved by the GS.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>All the 4 GPs had APs approved by the Gram Sabha.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>All the 4 GPs had APs approved by the Gram Sabha.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>All the 4 GPs had APs approved by the Gram Sabha.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>In Purani Ichak (Hazaribagh) 3 GPs had Annual Plan approved by Gram Sabha while in Sadna GP, Annual plan was not approved by Gram Sabha</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>Annual Plan was not found in selected GPS of Bahadurpur Block</li> <li>No records were produced before audit in respect of Mohanpur Block/its GPs.</li> </ul>
4. Job Card Register containing photographs	West Bengal	<ul style="list-style-type: none"> <li>No job card register was maintained in any of the 4 GPs.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>In the 4 GPs out of 3496 JCs, 780 JCs were without photographs.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>Out of 1093 JCs issued to the registered households, none of the JCs had photographs affixed.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>Job Card registers were properly maintained containing photographs in all the 4 GPs.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>In all the 4 GPs, no photographs were found affixed in all 3189 job cards.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>No photographs were found affixed in Job Card Register.</li> </ul>
5. Employment Register	West Bengal	<ul style="list-style-type: none"> <li>While all 4 GPs were maintaining employment registers, employment demanded was not recorded in 3 cases (partly recorded in one case), and employment allotted was not recorded in 2 cases.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>All the 4 GPs were maintaining Employment Registers containing the JC numbers, employment demanded, date from which employment sought, employment allotted etc.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>Employment Registers were not being maintained by any of the 4 GPs.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>Employment Registers were properly maintained containing all the requisite details.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>Employment Registers was maintained in 2 GPs of Ichak Block but in 1 GP the details of</li> </ul>

		“date from which employment sought” was missing. Both the GPs of Ormanjhi Block did not maintain the Registers.
	Bihar	<ul style="list-style-type: none"> <li>• Employment Register was not maintained.</li> </ul>
6. Applications for Employment	West Bengal	<ul style="list-style-type: none"> <li>• Only 2 GPs had all applications available, and the date from which employment was sought on all applications. In the other 2 GPs, insufficient number of applications was available, and the majority did not have the date from which employment was sought.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>• Application for employment containing all details viz. JC number, date from which employment sought, days of employment sought etc. were being maintained by all the 4 GPs.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>• Application for employment was not received in any of the 4 GPs.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>• Applications for employment contained all requisite information in all the 4 GPs.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>• In 2 GPs the Applications did not have the date of application and in 1 GP the JC numbers were not indicated.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>• Found only in 1 GP that too without any details viz. JC number, date from which employment sought, days of employment sought.</li> </ul>
7. Reconciliation of information submitted by GP with the Employment Register	West Bengal	<ul style="list-style-type: none"> <li>• In 2 GPs, information on employment demanded and households demanding employment was not recorded, and posting of employment provided and households provided employment was partial/ non-existent. Households provided with 100 days of employment could also not be provided in 1 GP.</li> <li>• The information for the other 2 GPs was successfully reconciled.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>• There were major differences in the figures of days of employment demanded/ generated, number of households demanding / provided employment, households provided 100 days of employment as reported by the GPs / included in the Block MPRs and those given in the employment registers maintained by the GPs in all the 4 test checked GPs.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>• No applications for demand for work were received in any of the 4 GPs.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>• Figures reported in the GP returns tallied with the figures shown in the Employment Registers</li> </ul>

		in all the 4 GPs.
	Jharkhand	<ul style="list-style-type: none"> <li>The MPRs of GPs as well as the Employment registers of the 2 GPs, where employment registers were maintained, did not contain details of the days of employment demanded, households demanding employment, households provided 100 days of employment. There were cases of excess reporting in the MPR of 1 GP in comparison to the employment register.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>Could not be done since Employment Register was not maintained</li> </ul>
8. Asset Register	West Bengal	<ul style="list-style-type: none"> <li>The Asset Register was maintained properly in 1 GP, and partly in 3 GPs.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>Asset Registers containing all the requisite details were being maintained by all the 4 GPs.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>Asset registers were not being maintained in any of the 4 GPs.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>Asset Registers containing all the requisite details were being maintained by all the 4 GPs.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>Asset Registers containing all the requisite details were being maintained but no work was completed.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>Asset Registers were not being maintained.</li> </ul>
9. Photographs of works	West Bengal	<ul style="list-style-type: none"> <li>For the selected schemes, no photographs were taken before commencement and during execution.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>Photographs of the works before commencement were available in 2 cases, however, no photographs were taken during the execution of the work.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>No work was undertaken as of November 2007.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>Photographs of works before commencement, during execution and after completion were taken in both the works test checked.</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>Photographs of works before commencement, during execution and after completion were taken in both the works test checked.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>Photographs of works before commencement, during execution and after completion were not taken in the works test checked.</li> </ul>
10. Muster Rolls (MRs)	West Bengal	<ul style="list-style-type: none"> <li>For two works, MRs for Rs. 2.28 lakh could not be produced. The remaining MRs did not contain job card numbers, rates and quantity of work. The majority of MRs did not contain the classification of labourers (SC/ST/ Women/</li> </ul>

		Others) <ul style="list-style-type: none"> <li>For the other 2 works, MRs contained relevant information as well as classification of labourers.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>Though the requisite details in the MRs were available, it was, however, noticed that the payment to the labours, for the month of December 2007 was not made till February 2008.</li> <li>In 2 works (Block Kherwara), the payments were made without measurements.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>No work was undertaken as of November 2007.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>No work was undertaken during the test checked month i.e. November 2007</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>MRs containing the requisite details were being maintained by the GPs.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>Some MRs did not contain Job Card No.</li> </ul>
11. Reconciliation of MRs with MPRs	West Bengal	<ul style="list-style-type: none"> <li>Underreporting of 319 mandays and 26 households in the MPRs was noticed in 1 work, and excess reporting of 6 households was noticed in 1 work.</li> </ul>
	Rajasthan	<ul style="list-style-type: none"> <li>The figures of mandays generated, classification of workers i.e. SC/ST/Women etc. were being made on an estimation basis and not from the original MRs of the works.</li> </ul>
	Maharashtra	<ul style="list-style-type: none"> <li>No work was undertaken as of November 2007.</li> </ul>
	Uttar Pradesh	<ul style="list-style-type: none"> <li>No work was undertaken during the test checked month i.e. November 2007</li> </ul>
	Jharkhand	<ul style="list-style-type: none"> <li>While no discrepancies were noticed in the MRs and the MPRs of the selected works in Ichak Block (Hazaribagh district), no works were being executed in Ormanji Block (Ranchi district) during November 2007.</li> </ul>
	Bihar	<ul style="list-style-type: none"> <li>No work was taken up in Nov'07 and also no work was in progress during Nov'07.</li> </ul>

**Discrepancies between MPRs of GPs, Blocks and Districts in Uttarakhand, Punjab,  
Karnataka and Jammu & Kashmir**

**Uttarakhand**

Kind of reporting	Figures as per Muster Rolls/ Vouchers	Figures as per MPR of Block	Difference Excess “+” ; Short “-”
<b>Gram Panchayat – Baunla (Construction work of Gaumukhdhara Saundriyakaran)</b>			
Labours deployed on the job	19	14	(-) 5
Household employed	15	14	(-) 1
Man-days generated	253	342	(+) 89
Labour cost	18469	24966	(+) 6469
Material cost	20617	21000	(+) 383
<b>Gram Panchayat – Jakh (Construction of Khal at Mandakhali)</b>			
Labours deployed on the job	12	22	(+) 10
Labour cost	29054	29200	(+)146
Material cost	17840	15000	(-)2840
<b>Gram Panchayat – Jakh (Construction of Khal at Bajan)</b>			
Labour cost	25404	22484	(-)2920
Material cost	18380	30000	(+)11620

**Punjab**

Kind of reporting	Figures as per MPR of Blocks	Figures as per MPR of Distt./State	Difference Excess “+” Short “-”
<b>Punjab (Disttict : Hoshiarpur)</b>			
No. of household issued job cards	39761	37326	(-) 2435
No. of households who have demanded wage employment	35161	31788	(-) 3373



No. of households provided employment		31752	31648	(-) 104
No. of household which have completed 100 day of employment		5140	5327	(+) 187
No. of Man days generated	Households	27384	31648	4264
	Man days (In lakh)	13.60	15.57	(+) 1.97
Works (Nos.)	Completed	687	749	(+) 62
	On going	854	579	(-) 108

### Karnataka

Kind of reporting		Figures as per MPR of Blocks	Figures as per MPR of Distt./State	Difference Excess “+” Short “-”
<b>Karnataka (District- Davanagere; Block- Honnali)</b>				
Number of Households issued Job cards	SC	7947	10918	(+) 2971
	ST	2305	1077	(-) 1228
	Others	14011	12268	(-) 1743
No of individual applicants provided employment during the month		21358	17268	(-) 4090
No. of Women provided employment out of individual applicants		9856	6907	(-) 2949
Cumulative number of households who have completed 100 days of employment		Not furnished	1891	(+) 1891
Employment generated	SC	5650	5426	(-) 224
	ST	3767	4521	(+)764
	Others	9417	8138	(-) 1279
Total fund available (Rs.in lakh)		1014.957	1212.20	(+) 197.243
Cumulative expenditure (Rs.in lakh)		1006.20	1163.06	(+)157.04
Works (Nos.)	Completed	251	155	(-)96
	Ongoing	226	222	(-) 4
Works (Expenditure) (Rs.in lakh)	Completed	363.52	599.56	(+) 236.04
	Ongoing	636.36	551.93	(-) 84.43
<b>Karnataka (District- Davanagere; Block- Channagiri)</b>				

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Kind of reporting		Figures as per MPR of Blocks	Figures as per MPR of Distt./State	Difference Excess "+" Short "-"
Number of Households issued Job cards	SC	5632	2994	(-) 2638
	ST	3755	1331	(-) 2424
	Others	9388	18628	(+) 9240
No of individual applicants provided employment during the month		22093	21546	(-) 547
Number of Women provided employment out of individual applicants		7732	8618	(-) 886
Cumulative number of household which have completed 100 days of employment		2422	3456	(+) 1034
Employment generated	SC	5285	6886	(-) 1601
	ST	3950	5738	(+)1788
	Others	10350	10329	(-) 21
Total fund available (Rs.in lakh)		1164.251	1225.206	(+) 60.95
Cumulative expenditure (Rs.in lakh)		669.67	1040.38	(+)370.71
Works (Nos.)	Completed	225	51	(-)174
	Ongoing	167	368	(+) 201
Works (Expenditure) (Rs.in lakh)	Completed	669.66	401.20	(-) 268.46
	Ongoing	--	625.13	(+)625.13
<b>Karnataka (District- Gulbarga; Block- Aland)</b>				
Cumulative number of household which have completed 100 days of employment		340	310	(-) 30
Total fund available (Rs.in lakh)		518.74	608.50	(+) 89.76
Cumulative expenditure (Rs.in lakh)		455.25	535.13	(+) 79.90
<b>Karnataka (District- Gulbarga; Block- Gulbarga)</b>				
Total fund available (Rs.in lakh)		465.456	553.60	(+) 88.15
Cumulative expenditure (Rs.in lakh)		317.627	392.556	(+) 74.92

**Jammu & Kashmir**

Particulars	Figures as per records of POs/Panchayats for the year 2006-07	Figures reported to DPC/Government for the year 2006-07
Issue of job cards during 2006-07	12,248 Nos. reported by POs Bhaderwah and Banihal to DPC	10,630 Nos. reported by DPC Doda to Government.

	Doda	
Employment demanded/provided to households during 2006-07	(a) 9,449 Nos. of households reported by POs Bhaderwah and Banihal to DPC Doda. (b) 823 households reported by 5 GPs to POs of Poonch and Banihal.	(a) 10,910 Nos. of households reported by DPC Doda to Government. (b) 1,623 households reported by POs to DPC Poonch and Doda.
Person days of employment provided	3,42,927 person days reported by POs Bhaderwah and Banihal to DPC Doda	3,65,814 person days reported by DPC Doda to Government.

**List of Abbreviations**

A & TA	Administrative & Technical Assistants
AAP	Annual Action Plan
AE	Assistant Engineer
AP	Annual Plan
AWPB	Annual Work Plan and Budget
BDO	Block Development Officer
BDPO	Block Development and Panchayat Officer
BF	Block Fund
BPL	Below Poverty Line
CEGC	Central Employment Guarantee Council
CEO	Chief Executive Officer
DC	District Collector
DDC	Deputy Development Commissioner
DF	District Fund
DPC	District Programme Coordinator
DPP	District Perspective Plan
DQMs	District Quality Monitors
DRDA	District Rural Development Agency
DSR	District Schedule of Rates
EGA/GRS	Employment Guarantee Assistant/ Gram Rozgar Sewak
EGC	(State Rural) Employment Guarantee Commissioner
GPs	Gram Panchayats
GoI	Government of India
GS	Gram Sabha
IA	Implementing Agency
IAY	Indira Awas Yojana
IP	Intermediate Panchayat
JE	Junior Engineer
MB	Measurement Book

MIS	Management Information System
MoRD	Ministry of Rural Development
MPRs	Monthly Progress Reports
MR	Muster Roll
N.F.F.W.P	National Food For Work Programme
NEGF	National Employment Guarantee Fund
NGOs	Non Government Organisations
NREGA	National Rural Employment Guarantee Act
OIA	Other Implementing Agencies
PC	Personal Computer
PO	Programme Officer
PRIs	Panchayat Raj Institutions
PWD	Public Works Department
SC	Schedule Cast
SEGC	State Employment Guarantee Council
SEGF	State Employment Guarantee Fund
SGRY	Sampoorn Gramin Rozgar Yojana
SHGs	Self-Help Groups
SQM	State Quality Monitor
SREGC	State Rural Employment Guarantee Commissioner
SREGS	State Rural Employment Guarantee Scheme
SRSWOR	Simple Random Sampling Without Replacement
ST	Schedule Tribe
TRSG	Technical Resource Support Group
UC	Utilisation Certificate
UID	Unique Identification Number
VLDC	Village Level Development Councils
VLL	Village Labour Leaders
VMC	Vigilance and Monitoring Committee
ZP	Zila Panchayat