



## मध्यप्रदेश राज्य रोजगार गारंटी परिषद् (पंचायत एवं ग्रामीण विकास विभाग के अधीन गठित पंजीकृत संस्था)

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क्रमांक / 6937 / MGNREGS-MP / वित्त एवं लेखा / 2012  
प्रति,

भोपाल, दिनांक 12/07/12

कलेक्टर/जिला कार्यक्रम समन्वयक  
मुख्य कार्यपालन अधिकारी/अतिरिक्त जिला कार्यक्रम समन्वयक  
महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार गारंटी स्कीम-म.प्र.  
जिला/जिला पंचायत - अशोकनगर, बालाघाट, छिंदवाडा, दतिया, धार, इंदौर, खरगोन,  
नीमच, सतना, सीहोर, शहडोल, शाजापुर एवं विदिशा (म.प्र.)

समय सीमा /  
तत्काल कार्यवाही

विषय :- निष्पादन लेखा परीक्षा 2007-08 से 2011-12 तक की ड्राफ्ट रिपोर्ट पर प्रमाणिक जानकारी उपलब्ध कराने के संबंध में।

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विषयान्तर्गत दिनांक 16.07.2012 को प्रमुख सचिव, पंचायत एवं ग्रामीण विकास विभाग को मनरेगा के निष्पादन लेखा परीक्षा की ड्राफ्ट रिपोर्ट पर उत्तरों से अवगत कराया जाना है। इस रिपोर्ट की प्रति आपको ई मेल के माध्यम से भेज दी गई है। इस रिपोर्ट का आप सूक्ष्मता पूर्वक अध्ययन कर लें। पूरी रिपोर्ट अध्ययन करने के बाद जहां-जहां आपका जिला संबंधित है, उन ऑडिट आपत्तियों का संलग्न प्रपत्रानुसार जानकारीयां प्रस्तुत की जानी है। यह जानकारी हार्ड कॉपी के साथ साफ्ट कापी में भी होगी।

आप अपने जिले के मनरेगा स्कीम से संबंधित लेखाधिकारी एवं परियोजना अधिकारी (प्रशासन) को आपके द्वारा सत्यापित उत्तरों के साथ अनिवार्य रूप से दिनांक 14.07.12 को प्रातः 11 बजे तक परिषद् मुख्यालय भोपाल में उपस्थित होने के निर्देश दें। जो जानकारीयां भिजवाई जाएं वह गंभीरता पूर्वक बनाकर प्रमाणिक हों। असत्य जानकारी दी जाने पर एवं किसी भी प्रकार की विसंगति उत्पन्न होने पर निश्चय ही आप उत्तरदायी होंगे।

परिषद् मुख्यालय भोपाल में दिनांक 14.07.2012 एवं 15.07.2012 को अधोहस्ताक्षरकर्ता द्वारा संबंधित जिला अधिकारियों की बैठक ली जाएगी। संबंधित अधिकारियों को 17.07.2012 तक भोपाल में रुकना हो सकता है, अतः आवश्यक व्यवस्थाएं संबंधित अधिकारी कर लें। संबंधित अधिकारियों का अनिवार्य रूप से उपस्थित होना अनिवार्य है, अन्यथा तत्काल प्रभाव से उनके विरुद्ध दण्डात्मक कार्यवाही आरंभ की जाएगी।

(नीरज मण्डलोई)

आयुक्त

म.प्र. राज्य रोजगार गारंटी परिषद् भोपाल

भोपाल, दिनांक 12/07/12

क्रमांक / 6938 / MGNREGS-MP / वित्त एवं लेखा / 2012  
प्रतिलिपि :-

1. प्रमुख सचिव म.प्र. शासन पंचायत एवं ग्रामीण विकास मंत्रालय वल्लभ भवन की ओर सूचनार्थ ।
2. संबंधित लेखाधिकारी एवं परियोजना अधिकारी (प्रशासन) संबंधित जिला ..... की ओर सूचनार्थ एवं पालनार्थ।

आयुक्त

म.प्र. राज्य रोजगार गारंटी परिषद् भोपाल

Reply to draft performance audit report 2007-08 to 2011-12

क्र.	पैरा	विषय	ऑडिट आपत्ति	जिले का उत्तर

नोट – उत्तर को इसी फॉर्मेट में भेजा जाए, संलग्नकों को पृष्ठांकन भी किया जाए। जिले का स्पष्ट उत्तर लिखा जाए।

## **Draft report on the Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)**

### **1. Introduction**

The National Rural Employment Guarantee Act 2005 (NREGA), guarantees at least 100 days of wage employment in every financial year to every rural household whose adult members volunteer to do unskilled manual work. The act provides rural households a right to register themselves with the local Gram Panchayats and seek employment. The work was to be provided within 15 days of date of demand, failing which State Government would be liable to pay-unemployment allowance at a stipulated rate. Employment must be provided within a radius of five kilometers of the village where the applicant resides, in case the employment is provided beyond the radius of five kilometers, 10 percent of the wage rate would be paid to labourers as extra wages. The Act made the Panchayats at each level the principal authorities for planning and implementation of the scheme.

The act required the State Government to formulate a State Rural Employment Guarantee Scheme. Accordingly the scheme was notified (2<sup>nd</sup> February 2006) as Madhya Pradesh Rural Employment Guarantee Scheme. (MPREGS) and Panchayat and Rural Development Department was the nodal department for its implementation in the State.

The Act became effective on 2 February 2006 in 18 districts of Madhya Pradesh in first phase. In second phase, 13 more districts of the state were included from 1 April 2007 and remaining 19 districts were included from 1 April 2008 in third phase. At present all the 50 districts of Madhya Pradesh are covered under the Act.

The name of the Act was changed to Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) in October 2009.

### **2. Objectives of the Act-**

The primary objective of the Act was enhancement of livelihood security of rural households by providing at least 100 days of guaranteed wage employment in every financial year to every rural households whose adult members volunteer to do unskilled manual work. The other auxiliary objectives were to generate productive assets, protecting environment, empowering rural women, reducing migration from rural to urban areas and fostering social equity etc.

### **3. Organizational Set-up**

The Scheme at village level was implemented by Gram Panchayats (GPs). The Programme officers (POs) were responsible for coordinating the works undertaken by the GPs and other implementing agencies at block level while District Programme Coordinator (DPC) was responsible for overall coordination and implementation of scheme at district level. The State Employment Guarantee Council (SEGC) was to advise the State Government on implementation of scheme and monitor and evaluate the scheme. Other roles of the State Council include deciding on the 'preferred works' to be implemented under MGNREGS, and recommending the proposals of works to be submitted to the Central Government under Schedule I, Section 1 (ix) of the Act.

### **4. Implementing Agencies**

The Gram Panchayat was the single most important agency for executing works, as the Act mandates earmarking a minimum 50 per cent of the works in terms of costs to be executed by the Gram Panchayats. The other Implementing Agencies were Intermediate and District Panchayats, Line Departments of the Government, Public Sector Undertakings of the Central and State Governments, Cooperative Societies with a majority shareholding by the Central and State Governments, and reputed NGOs having a proven track record of performance. Self-Help Groups may also be considered as possible Implementing Agencies.

The Line Departments have to give technical support for preparing the estimates, measurement, supervision of works executed. No overhead charge would be paid to any Line Department for this. The selection of the Implementing Agency, other than the Gram Panchayat that has a mandatory responsibility for work execution, would be based on technical expertise resources, capacity to handle work within the given time frame, and proven track record for work, and the overall interests of beneficiaries. The selection of the Implementing Agency should be indicated in the Development Plan.

### **5. Audit Objectives:**

- Whether structural mechanisms have been put in place and adequate capacity building measures taken by the Center and State Governments for implementation of the Act?

- Whether the procedures for preparing perspective and annual plan at different levels for estimating the likely demand for work, and preparing shelf of projects were adequate and effective?
- Whether funds were released, accounted for and utilized by the Central and State Governments in compliance with the provisions of Act/Rules?
- Whether there was an effective process of registration of households, allotment of job cards, and allocation of employment in compliance with the Act/Rules?
- Whether the primary objective of ensuring the livelihood security by providing 100 days of annual employment to the targeted rural community at the specified wage rates was effectively achieved and whether the unemployment allowance for inability to provide job-on-demand paid in accordance with the Act and relevant Rules?
- Whether MGNREGA works were properly planned and economically, efficiently and effectively executed in a timely manner and in compliance with the Act and Rules, and whether durable assets were created, maintained and properly accounted for?
- Whether the auxiliary objectives of protecting the environment, empowering rural women, reducing rural-urban migration, fostering social equity etc. were effectively achieved in accordance with the Act and the Rules?
- Whether the Convergence of the Scheme with other Rural Development Programmes as envisaged was effectively achieved in ensuring sustainable livelihood to the targeted rural community and improving the overall rural economy?
- Whether all requisite records and data maintained at various levels and whether the MGNREGA data automated completely and provides reliable and timely MIS?
- Whether complete transparency was maintained in implementation of the Act by involving all stakeholders in various stages of its implementation from planning to monitoring and evaluation?
- Whether there was effective mechanism at Center and State level to assess the impact of MGNREGS on individual households, local labour market, migration cycle and efficacy of assets created?

## **6. Audit Criteria:**

The criteria for the Performance Audit was following:

- NREGA-2005 and amendments thereto.
- Guidelines - Operational Guidelines 2006 and 2008 issued by the Ministry of Rural Development, GoI, regarding NREGA and the circulars issued by MoRD.
- Fund Rules 2006, Financial Rules 2009 and Audit of Scheme Rules 2011.
- MGNREGA works field manual
- Reports of the State/District by National Level Monitors, available with MoRD and respective States' NREGS Commissioners.
- Muster Roll Watch Guidelines.
- Guidelines/Checklist for internal monitoring by states.
- Performance indicators framed by Government of India/State Governments
- MNREGS Vision, Strategic Framework and Plan of Action (2010-2011) by MoRD.

## **7. Scope and Methodology of Audit**

The Performance Audit (PA) was required to cover 290 Gram Panchayats of 29 blocks of 13 sample selected districts and State Employment Guarantee Council of Madhya Pradesh for the period 2007-08 to 2011-12. The P.A. included beneficiary survey, physical verification of works executed under the scheme and attending the Social Audit meetings.

For the selection of districts, all the 50 districts of the state were stratified into three strata based on the phases of implementation of the Act in the State. After stratification, the districts were arranged in alphabetical order and 13 districts (25%) were selected by using Simple Random Sampling without Replacement Sampling Method (SRSWOR).

Within each selected district, 25 per cent blocks (subject to a minimum of two blocks) were selected by using SRSWOR. Thus total 29 blocks of 13 districts were selected for the P.A.

Within each selected block, total 10 GPs were to be selected out of which, 02 GPs (58 GPs of 29 blocks) that incurred maximum expenditure during the audit period (2007-08 to 2011-12) were selected based on risk analysis and remaining 08 GPs within each selected block (232 GPs of 29 blocks) were selected by using Probability Proportional to Size With Replacement (PPSWR) method with size measure as total expenditure incurred under the scheme by GPs during the audit period. Thus total 290 GPs of 29 sample blocks were selected for the performance audit.

Within each selected GP, 10 beneficiaries were selected for beneficiary survey by using PPSWR methods similarly minimum 10 works were to be selected for scrutiny and physical verification by using PPSWR method. Thus total 2900 beneficiaries and 2890 works were selected of above 290 selected sample GPs.

An entry conference was held with the Principal Secretary, Rural Development Department, Government of Madhya Pradesh on 14 February 2012 during which the audit objectives and criteria, the scope and coverage of audit, overall timeframe etc. were discussed.

## 8. Audit Coverage

The task of the PA was assigned to 09 field audit parties (07 audit parties for covering ZP, JP and GP and 02 parties for covering line departments).

Audit parties completed the following sample:

State Level		District Level		Block Level		GP Level		Beneficiary Survey		Physical verification of works	
Targetted	Covered	Targetted	Covered	Targetted	Covered	Targetted	Covered	Targetted	Covered	Targetted	Covered
SEGC	Covered	13	13	29	29	290	287*	2900	2741**	2839	2809*

\* GP Bodri of Block Sohagpur, District-Shahdol, could not be covered as the GP Secretary absconded.

\* GP Ghoti of Block Khairlanji, District Balaghat and GP Bharatpur of Block Ramnagar, District Satna could not be audited as the Panchayat Secretaries of these GPs were in prison.

\*\* The interview of 129 beneficiaries could not be conducted as they were not found at their homes and 30 beneficiaries of above three GPs could not be interviewed as the PA of these GPs was not conducted.

## 9. Audit Findings

### 9.1 Financial Management-

MGNREGS was implemented as a centrally sponsored scheme (CSS) on a cost sharing basis between the Centre and the State. The Government of India (GOI) bears entire cost of wages of unskilled manual works, 75 percent of cost of material and wages for skilled and semiskilled workers alongwith administrative expenses as determined by the GOI. The State Government bears twenty five percent of cost of material and wages of skilled

& semiskilled workers, unemployment allowance and administrative expenses of SEGC. During 2007-08 to 2008-09 the scheme funds were transferred by the GOI directly to the districts and thereafter to the SEGC and the SEGC transferred it to districts alongwith matching share of the State, districts transferred it to JPs, GPs and other implementing agencies, (line departments etc.) The Position of funds received and expenditure incurred during 2007-08 to 2011-12 is given in the table below:

(₹ in lakh)

Year	Opening Balance	Receipt during the year	Total	Expenditure	Closing Balance	Difference in CB and OB
2007-08	35699.75	294538.39	330238.14	289267.23	40970.91 (12%)	
2008-09	44892.49	436094.71	480987.20	355166.71	125820.49 (26%)	3921.58
2009-10	155000.93	480558.53	635559.46	377971.93	214313.61 (34%)	29180.44
2010-11	266491.51	287112.97	553604.48	351213.93	168702.56 (30%)	52177.90
2011-12	190038.68	334363.66	524402.34	345692.48	176696.45 (34%)	21336.12

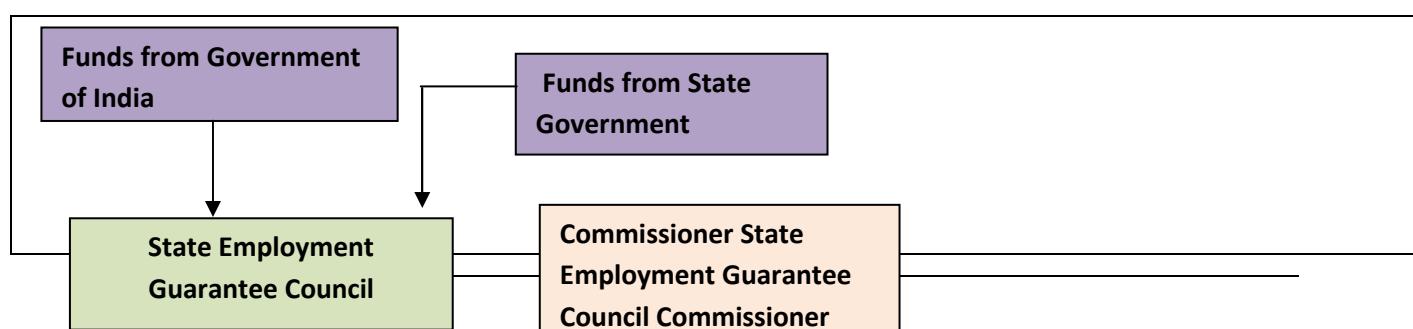
(Source- Data furnished by the State Employment Guarantee Council)

Audit observed that, the funds were not managed properly during 2007-12 as the unspent balances at the year end ranged between 12% to 34% of the total availability of funds. Wide variations between the Closing Balance (CB) of the previous year and Opening Balance (OB) of the next year were also noticed. The amount of OB was taken in excess of CB of previous year during 2007-12 as shown in the above table. Thus, inflated utilization of funds were reported to the GOI by the SEGC during 2007-12 which was irregular.

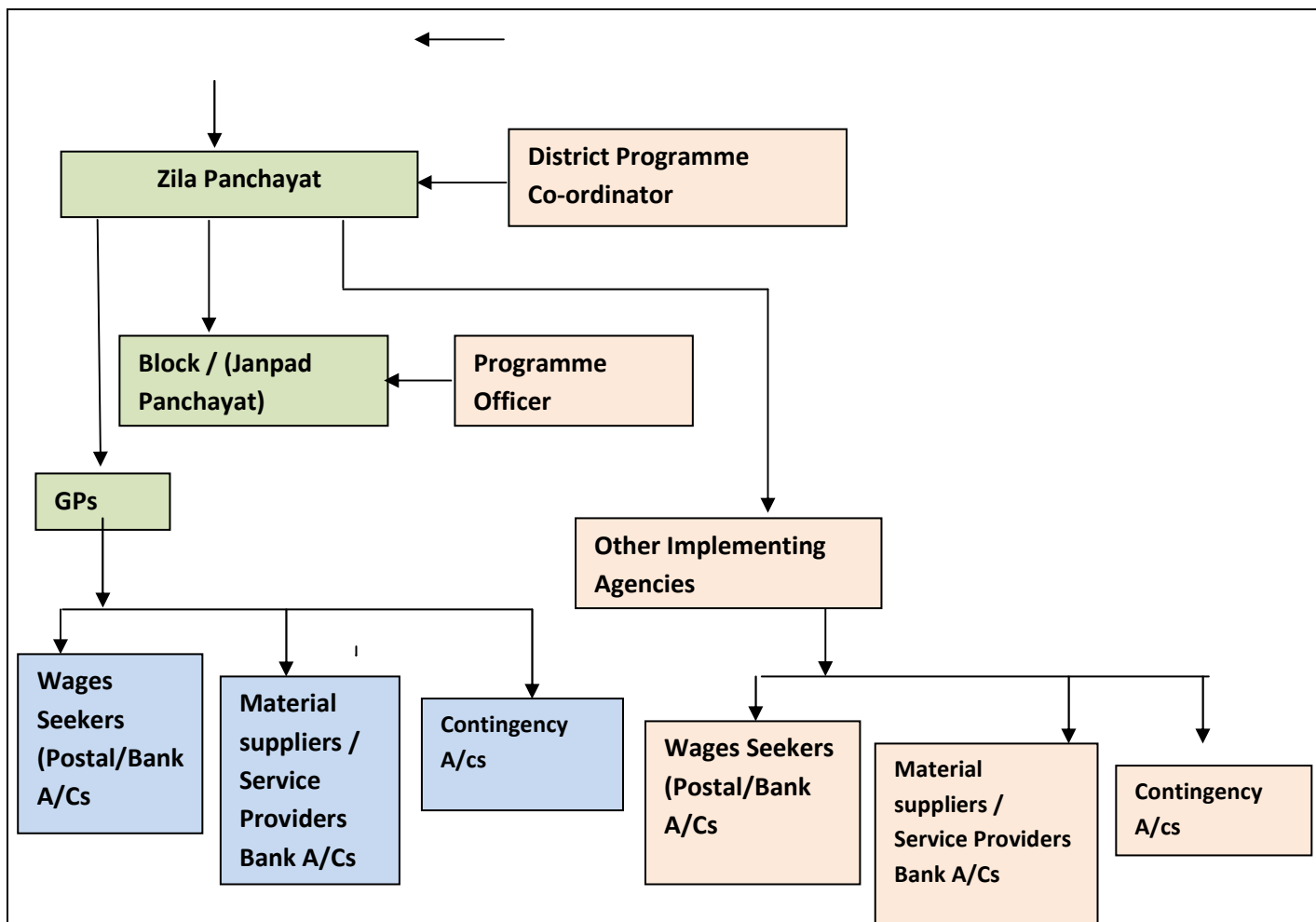
On being pointed out, the Commissioner SEGC, MP, Bhopal stated that the difference between OB and CB was due to non feeding of complete expenditure figures in the MIS. The OB for 2010-11 and 2011-12 were based on the office records (Utilization Certificates) of SEGC and the figures of 2007-08, 2008-09 and 2009-10 were based on Monthly Progress Reports (MPRs).

## 9.2 Fund Flow mechanism

Illustrative fund flow mechanisms of the State is depicted below:







## **Audit Findings**

### **Objective 1**

#### **1.1 Meetings of SEGC and its sub committee**

As per the by-laws of the SEGC, the meeting of General Body of SEGC was to be held twice in a financial year. Audit found that the General Body meeting of SEGC was held only two times (08.06.07 and 13.02.08) since its registration (18.01.2006) against 13 meetings required to be held.

The meeting of sub-committee of SEGC (Empowered Committee) was to be held four times in a financial year. Audit found that the meeting of the sub-committee was held only six times against the requirement of 25 meetings to be held since 2006, which shows lackadaisical approach of SEGC towards the implementation of the scheme in the state.

#### **1.2 Appointment of Gram Rozgar Sahayak (GRS)**

As per Para 3.1.1 of the Operational Guidelines, 2008 of the MGNREGS, for effective implementation of the scheme, appointment of GRS in each Gram Panchayat was suggested. Audit found that out of 23336 Gram Panchayats of Madhya Pradesh, only 6438 GPs availed the services of GRS from 2009-10 i.e. after three years of the implementation of the scheme.

It was further noticed that in 6828 GPs of 13 selected districts, only 1914 GRS (28.03%) were posted and there were no GRS in six Districts (**Annexure I**) which adversely affected the implementation of the scheme.

#### **1.3 Posting of Programme Officer/Additional Programme Officer**

As per Para 3.1.2 of the Guidelines, a full time dedicated Programme Officer (PO) not below the rank of Block Development Officer, was to be appointed at the Block level.

Audit found that full time Programme Officer was not posted in any of the 313 blocks of the State. The CEOs of Janpad Panchayat (Intermediate Panchayat) discharged the function of the PO.

For assisting the CEO, out of 313 posts, only 253 posts of Additional Programme Officers were filled due to which effective monitoring and supervision of the scheme could not be ensured.

### **1.3.1 Posting of supportive staff of the PO**

As per Para 3.1.2 of the Guidelines, to facilitate programme functioning at the Block level, supportive staff of PO i.e. Engineers and data entry operators should be deployed.

- Audit found that against 2817 sanctioned posts of engineers in the State, only 1379 engineers (49%) were posted to provide technical assistance to 23336 GPs of the State. Thus on an average, every engineer had to supervise 17 GPs for execution of MGNREGS works.
- The SEGC made the provision of posting of two Data Entry Operators (DEOs) in every Block for data feeding in MIS. Audit found that in 29 test checked blocks, the data entry work was being carried out either by outsourcing from an outside agency or by hiring DEOs on temporary basis despite the posting of two regular DEOs in each block. The work of data feeding in MIS was not done by dedicated staff of the Scheme.

### **1.4 Lack of Information Education and Communication (IEC) Activity**

Para 3.2.2 of the Guidelines states that the State Government would undertake an intensive IEC exercise to publicize the key provisions of the Act.

Audit found that no State specific IEC plan was developed by the SEGC. No funds were released to the GPs for IEC activities during the audit period due to which, the stakeholders at the village level could not be made aware of their rights enshrined in the Act. During beneficiary survey, audit found that out of 2741 beneficiaries interviewed, 31 per cent of the beneficiaries were not even aware of their annual entitlement of employment of 100 days.

## **Objective 2**

### **2.1 Lack of Planning**

Section 13 of the Act makes the Panchayats at district, intermediate and village levels the principal authorities for planning. The process of planning as laid down under the Act gives the power to make recommendations on the works to be taken under MGNREGS to

the Gram Sabha and the power to prepare a development plan comprising a Shelf of Projects (SOP) and labour budget. The GP has to forward the development plan with its priorities and the labour budget for the GP to Programme Officer and subsequently to the DPC for approval by 31 December each year.

Audit found that in 287 test checked GPs of 13 selected districts, the prescribed procedure for the preparation of annual development plan and labour budget was not followed. The list of works approved by the GPs was considered as annual plan which did not include assessment of labour demand, identification of works to meet the estimated labour demand and benefits expected in terms of physical improvements. The stakeholders of the village were not involved in the preparation of the development plan.

The scheduled dates of approval from three tiers of the PRIs were not adhered to.

Audit further observed that the State Government did not prepare manuals to enable PRIs for preparation of development plans for SOP which adversely affected proper planning at the GP level. The Secretaries of the GPs were not imparted training for the preparation of annual plan and labour budget.

During the survey of 2741 beneficiaries, audit found that 48 per cent of the beneficiaries never attended the meeting of Gram Sabha and only 40 per cent of the beneficiaries stated that the selection of MGNREGS works were discussed in the Gram Sabha meetings.

### **2.1.1 Execution of works by Line Departments (LD) without the approval of Gram Sabha**

As per Para 4.4 of the Guidelines, the works executed within the jurisdiction of GP, should be approved by the Gram Sabha of the concerned GP. The Para 6.3 of the Guidelines stipulate that the services of LDs may be obtained for the execution of the works but as per Para 9.2.2, the responsibility for the coordination of employment data would lie with the GP.

Scrutiny of the records of PRIs and LDs in 13 selected districts revealed that the works executed by the LDs were not found included in the SOP/Annual Plan of the concerned GPs. The LDs did not submit the details of employment generation to the GPs by fortnight reports. A copy of the MR was not being forwarded to the GPs for MIS. The social audit of these works was not conducted as GPs had no records of employment

generation and assets created. Thus the release of funds amounting ₹ 118492.51 lakh to the LDs during the audit period (**Annexure II**) did not fulfil the objectives of the scheme.

## **2.2 Unrealistic Labour Budget**

As per Para 8.4 of the Guidelines, the DPC shall prepare in the month of December every year a labour budget for the next financial year containing the details of anticipated demand for unskilled manual work in the district.

The labour budget was to be based on realistic estimate for the number and kind of works to be taken up, as derived from the annual SOP in the Development Plan.

During the test check of the records of selected districts, audit found that three districts Ashok Nagar, Balaghat, and Datia did not prepare Labour Budget for the year 2007-08. The annual expenditure of the districts in the implementation of the scheme was not in accordance with the labour budget estimates (BE) as in the case of Vidisha, the actual expenditure was only 6 per cent of the BE in 2008-09 whereas in District Indore, it exceeded to 103 per cent in the year 2009-10. The details are given in the “**Annexure III**”. The labour budget was not prepared on the basis of expenditure of previous years as a result of which the preparation of labour budget remained only a formal procedure and it could not fulfil the need of the scheme.

## **2.3 Non- display of details of approved works in the GPs.**

As per para 4.3 (iv) of the guidelines, it is essential for the GPs to display the list of approved works with technical estimates in simple local language on the GPs and other prominent places of the village.

During the beneficiary survey, audit found that out of 2741 beneficiaries interviewed, 67 per cent of the beneficiaries replied such display was not done in the villages of the test checked GPs. Therefore transparency in the implementation of the scheme was not ensured at the GP level.

## **2.4 Non- Maintenance of Work Register**

Para 4.3 (v) of the guidelines states that each work taken up under the scheme should be assigned a unique number and was to be recorded in the Work Register to enable verification and prevent duplication of works at GP level.

During the test check of the records of 287 GPs, it was noticed that in 189 GPs, the work register was not maintained and in 57.GPs, entries were not updated in the work register (**Annexure IV**). Thus the possibility of duplication/overlapping of works executed under different schemes can not be ruled out.

### **2.5 Non Preparation of District Perspective Plan (DPP)**

As per Para 4.5.1 of the Guidelines, the DPP is intended to facilitate advance planning and to provide a development perspective plan for the District. The aim is to identify the types of MGNREGS works that should be encouraged in the district, and the potential linkages between these works and long-term employment generation and sustained development.

During the scrutiny of the records in 13 test checked districts, audit found that five districts did not prepare the District Development Plan and 08 districts did not send it to the State Government for approval. None of the districts uploaded it on the web site as detailed in **Annexure “V”**.

### **2.6 Wasteful expenditure on preparation of Detailed Project Report (DPR)**

Government of MP, Panchayat and Rural Development Department, Bhopal, vide its letter No. 1585/22/V.7/2007 dated 28.6.2007 issued the instructions that the DPR for Kapil Dhara, Nandan Phalodyan, Bhoomishilp and Shailparna sub plan may be prepared by engaging outsourcing agencies. The selected outsourcing agency was responsible for preparing detailed plan for selected beneficiaries and area for next two years and was also responsible for seeking approval of DPR from all the three tiers of PRIs and for issuing AS and TS on the basis of DPR.

Scrutiny of records of PO, Block- Pandhurna, District Chhindwara revealed that the work order for preparation of DPR was issued (May 2008) to M/s Parag Printers, Pandhurna and an agreement between JP, Pandhurna and M/s. Parag Printers, Pandhurna was signed. The said work was reported to be completed in May 2009 for which a payment of ₹ 24.03 lakh was made to M/s Parag Printers, Pandhurna for the preparation of following sub plans :-

S.No.	Name of Sub plan	No. of works for which DPR was prepared	Expenditure (₹)
1	Kapil Dhara(Koop)	2803	<b>896960</b>
2	Khet Talab	<b>536</b>	<b>160800</b>
3	Nandan Phalodyan	961	278690
4	Bhoomishilp	3317	995100
5	Shailparna	359 Hec.	71800
		<b>Total</b>	2403350

Audit also found that not a single work was taken up for execution from these DPRs (31 March 2012) and the validity of two years got expired. Thus an expenditure of ₹ 24.03 lakh incurred for preparation of DPRs through outsourcing agency became wasteful.

On being pointed out, the PO, Pandhurna replied that large number of works were taken up in 2007 due to which the works from these DPRs could not be executed.

### **2.7 Irregular selection of implementing agency (IA)**

Para 4.3 and 6.3 of the Guidelines state that the annual development plan of the GP should have Shelf of Project (SOP) with approved AS/TS, the name of the I.A. and the anticipated outcome of the projects. The selection of the I.A. should be made on the basis of expertise.

Scrutiny of the records of DPC, Shahdol revealed that the selection of I.A was made by the DPC for the works added at ZP level. These works were not got approved by the Gram Sabhas of the concerned GPs. The selection of I.A. was not based on the criteria of expertise as two works of plantation costing ₹ 48.08 lakh were awarded to the EE, RES for execution which is an Engineering Department of the State Government. Thus the guidelines of the scheme regarding selection of the IA were not followed.

### **2.8 Belated transfer of funds of SGRY and NFFWP**

As per Section 4 (1) of Chapter III of the Act, the State Government had to adopt the Annual Action Plan or Perspective Plan for the Sampoorana Gramin Rozgar Yojana (SGRY) or the National Food for Work Programme (NFFWP) whichever was in force in the concerned area immediately before the notification for MGNREGS in that area for the purposes of this Act.

Audit found that out of 13 selected districts, six districts transferred the balance amount ₹ 591.74 lakh of SGRY and NFFWP with delay of one to three years. The details of transfer of funds are given in the **Annexure (VI)**. Thus the unspent balances of the closed schemes were parked idle in the bank accounts and it could not be utilized on the implementation of MGNREGS.

### **Objective 3**

#### **3.1 Non establishment of Employment Guarantee Fund**

As per Para 8.2.2 of the Guidelines, the State Government, by notification, had to establish a State Employment Guarantee Fund to be expended and administered as revolving fund with Rules that govern and ensure its utilization according to the purposes of the Act and similar Revolving Funds were to be created at the District, Block and the GP levels.

Audit found that the Employment Guarantee Fund was not constituted at the State, Districts, Block as well as GP level. Though separate bank account for the MGNREGS funds was maintained by the SEGC from April 2009, the revolving fund as prescribed in the Guidelines has not yet been constituted.

#### **3.2 Non-maintenance of separate Bank A/c**

As per Para 8.2.5 of the Guidelines, separate bank account should be opened for funds under the scheme at the State, District, Block level. The accounts were required to be opened in Public Sector Banks.

Audit found out of 13 test checked districts, four districts maintained more than one bank accounts and three districts opened bank accounts in non-nationalised banks which was contrary to the guidelines of the scheme. The details are given in **Annexure “VII”**.

#### **3.3 Non utilization of the scheme funds at the District level**

During the test check of the records of 13 selected districts, audit found that the optimum utilization of the available funds for the implementation of the scheme was not ensured as the unspent balances at the year end during 2007-08 to 2011-12 remained between 136.76 crore to 718.18 crore which was 15 per cent to 44 per cent of the total available funds during the year. The details are given in the **Annexure “VIII”**



### **3.4 Non presentation of accounts of GP for scrutiny at Social Audit.**

As per Gazette Notification issued by the Ministry of Rural Development on 30 June 2011, it was essential for the GPs/Implementing Agencies to produce the vouchers, cash books, bank account details and muster rolls etc. to the Social Audit of the Gram Sabha.

Audit found that in 287 test checked GPs of the selected districts, the practice of producing the accounts before the Gram Sabha of Social Audit was not being observed.

During the survey of 2741 beneficiaries in 287 selected GPs, audit found that only 16 per cent of the beneficiaries were aware of Social Audit.

The audit parties also participated in the proceedings of Social Audits meetings in 13 GPs of seven districts as detailed in **Annexure “IX”** and observed that in the name of social audit, the Panchayat Secretaries organized a meeting of 8 to 10 people of the village and conducted a gram sabha. The secretary read out the work details and recorded the proceedings on paper which was signed by the Sarpanch, Secretary and few other persons available there. The prescribed procedure such as circulation of photocopies of accounts, advance notice of 15 days for holding the meeting of Gram Sabha, participation of district and block level officials etc. was not adopted.

### **3.5 Monthly squaring of accounts**

Para 8.6.1 of the Guidelines emphasizes on the need to carry out the practice of monthly squaring of accounts to reduce the risk of financial leakages and to promote transparency and accuracy in fund management. The accounts should be categorized under three heads i.e. (i) Money held in bank (ii) Advances to the implementing agencies (iii) Vouchers of actual expenses, and should be made publicly available on the Internet at all levels of aggregation.

Audit found that the accounts at the State, test checked Districts, Block as well as GP level were not monthly closed and were not made publicly available on the internet.

### **3.6 Release of funds to Implementing Agencies (IA) treated as final expenditure**

As per the provisions contained in Para 3 (f) of National Rural Employment Guarantee Financial Rules 2009, the funds that have been given to the Programme Officer, GPs and other IAs as advance shall not be shown as funds utilized.

Scrutiny of records of test checked Districts revealed that the DPC released the funds to various IAs for the implementation of the scheme and booked the released amount as final expenditure in the records of DPC which was contrary to the provisions of NREG Financial Rules. The details are given in the **Annexure “X”**. It was further found that the UC watch register was not maintained at any level of execution of the scheme. Therefore effective watch over utilization of funds released to IAs was not ensured at the DPC level.

### **3.7 Bank Reconciliation**

As NREG Financial Rules, 2009, monthly reconciliation of balances in bank and books of accounts should be carried out.

During scrutiny of records of 13 selected Districts, 29 Blocks and 287 GPs, audit found that monthly reconciliation of balances was not carried out at any level of execution of the scheme.

### **3.8 Wage Payment**

#### **(i) Non-issue of bank pass book to the beneficiaries**

During the scrutiny of the records of selected GPs of Block- Burhar, District Shahdol, audit found that the Allahabad Bank, Branch-Keshwai and Central Bank of India, Branch-Jaitpur had not issued bank pass books to 1840 beneficiaries for their no frills saving accounts as detailed in **Annexure “XI”**. Thus the payment of wages of ₹ 202.73 lakh made to the beneficiaries through these banks could not be acknowledged.

#### **(ii) Irregular expenditure of ₹ 22.15 lakh on printing of bank pass books**

Scrutiny of the records of DPC, Shahdol revealed that an expenditure of ₹ 22.15 lakh was incurred for printing of 196000 pass books of 11 different banks through Private Printing Press and handed over to the banks concerned for issuing it to the beneficiaries as detailed in the **Annexure “XII”**.

#### **(iii) Injudicious release of scheme funds to Bank/Head Post Office**

The SEGC, MP, Bhopal entered into an agreement with the Madhya Pradesh Rajya Sehkari Bank Maryadit, Bhopal 22.05.2009 to ensure that the payment of wages to the workers must be done within the statutory time limit of 15 days of the work done. The SEGC agreed to keep and maintain the amount equal to one month wages in advance to the bank.

Audit found that the DPCs of Indore, Shahdol advanced Rs 9.50 crore to the Head Post Office and Cooperative bank in 2009-10 and 2010-11 for its utilization to avoid delay in payment to the labourers which was not utilized for disbursing the wages to the beneficiaries.

Audit found the following irregularities in the operation of the above bank account:

- In District Indore, 0.50 crore was released to the Bank/HPO which remained unutilized (March 2012).
- In District Shahdol, ₹ 9.00 crore was released to the District Cooperative Bank, Shahdol which was utilized for topping up the balance of the GPs and not for the payment of wages to the beneficiaries.

### 3.9 Variations in opening and closing balances of the UCs

As per Para 11.3.4 of the Guidelines, the DPC should ensure that the OB and CB with respect to UCs and Audit Reports should be submitted to the Ministry by 30 September each year.

Scrutiny of the UCs compiled and sent by the DPCs of Balaghat and Indore to the Government revealed that the figures of CB of previous years were not carried forward as the OB of the next year as detailed below:

(₹ in lakh)

District	Year	OB	Other receipts	GOI share	State share	Total	Expenditure	CB
<b>Balaghat</b>	2007-08	3608.04	51.14	11832.26	1314.70	16806.14	13563.23	<b>3242.91</b>
	2008-09	<b>2504.85</b>	1031.60	15895.50	2016.17	21448.12	16975.71	<b>4472.41</b>
	2009-10	<b>4882.54</b>	3172.56	15236.55	2526.28	25817.93	16011.91	<b>9806.02</b>
	2010-11	<b>10674.09</b>	39.63	13938.00	551.56	25203.28	17623.65	<b>7579.63</b>
	2011-12	<b>5549.66</b>	17.82	15780	1753.33	23100.81	15835.06	7265.75
<b>Indore</b>	2007-08	Nil	0.85	68.50	50.00	119.35	92.94	<b>26.41</b>
	2008-09	<b>58.88</b>	50.44	2176.63	191.85	2477.80	1906.28	<b>571.52</b>
	2009-10	<b>556.65</b>	19.37	2978.54	330.95	3885.41	3148.82	<b>736.59</b>
	2010-11	<b>749.23</b>	56.39	2079.06	231.01	3115.69	2378.59	737.10

- The bold figures represent the difference in CB and OB.

On being pointed out in audit, the DPCs of Balaghat and Indore replied that the differences are due to non-availability of the UCs of IAs while sending the proposal for next installment, and the actual balances are reflected after the audit of CA.

The reply of the DPC was not tenable as all three tiers of PRIs should maintain UC watch register which should be regularly updated.

### **3.10 Reporting of inflated expenditure in UCs**

Scrutiny of annual accounts and UCs sent to GOI by the DPC Indore revealed that during 2007-08, a GOI grant of ₹ 68.50 lakh was received for preparatory and planning works of MGNREGS. The State Government also advanced ₹ 50 lakh for preparatory works. The DPC could incur an expenditure of ₹ 3.72 lakh only in the year 2007-08 but sent the UCs for ₹ 92.94 lakh. Hence inflated reporting of expenditure of ₹ 89.22 lakh was made to the Government.

On being pointed out, the DPC, Indore replied that the funds received in the year 2007-08 were utilized in subsequent years.

### **3.11 Non-submission of the accounts and audit report of the scheme**

As per MGNREG Audit of Schemes Rules, 2011, the Director Local Fund Audit or equivalent authority, or the Chartered Accountant as the case may be, shall submit accounts of the scheme together with the audit report thereon to the State Government, Comptroller and Auditor General of India (CAG) and to the Central Government. The Central Government shall cause the audit report to be laid, as soon as may be after they are received, before each House of Parliament.

Audit found that the accounts of the scheme together with the audit report thereon, for the year 2010-11 and 2011-12 was not finalized.

## **Objective 4**

### **4.1 Registration and issue of Job Cards to all rural households under the scheme**

As per Schedule-II under Section 5 of the Act, the adult members of every households who (i) reside in any rural areas and (ii) are willing to do unskilled manual work, may submit their names, age and the address of the household to the concerned GP for registration and issue of Job Card (JC).

It shall be the duty of the GP to register the household, after making such enquiry as it deems fit and issue a job card. Panchayat and Rural Development Department, Government of M.P. vide its letter dated 16 January 2005, issued detailed instructions to

all districts and block authorities to register households residing in the rural areas on the basis of the BPL Survey 2003. The names of those families which were not included in the list of BPL Survey 2003, may submit their application for registration.

Audit found that the GPs in compliance of the above orders of the Government registered all rural households in the test checked districts without considering the spirit of the act and the Government orders. Thus 17.79 lakh to 19.94 lakh ineligible households who were above poverty line as per above survey, were registered under the scheme and issued Job Cards during the audit period as detailed in the **Annexure “XIII”**.

It was further found that the number of households who were provided employment in comparison to the households who were issued JCs in 13 test checked districts ranged between 32 per cent to 55 per cent. Thus monitoring and supervision failure at each level of execution of the scheme led to registration and issue of JCs to huge number of ineligible households.

#### **4.2 Irregularities in the maintenance of Job Cards**

During the survey of 2741 beneficiaries in 287 GPs, the following irregularities were noticed in audit:

- 21 per cent of the JCs were found without photos.
- 38 per cent job cards were found where photos of all the adult members of the family were not pasted.
- In 50 per cent of the JCs, the payment entries were not updated.
- In 40 per cent of the JCs, days on which work done was not up to date.
- In 56 per cent of the JCs, signature column was blank or partly blank.

It is evident from the above facts that the JCs were not properly maintained in the GPs in the absence of which the genuiness of the beneficiaries could not be ascertained.

#### **4.3 Providing employment without Oral/Written request of Beneficiaries**

As per Para 1.5 of the Guidelines, Wage employment programme under NREGA is demand driven. Employment under the scheme is dependent upon the worker exercising the choice to apply for registration, obtain a job card and seek employment for the time and duration that the worker wants.

For obtaining employment, application (Oral/Written) for work should be submitted to the GP and a dated receipt for the application for work must be issued to the applicant.

During the scrutiny of the records and beneficiary survey in 287 test checked GPs, audit found that due to lack of awareness about the scheme, neither the workers submitted application for work nor any dated receipt was given to them. The 'Application for Work' register was not maintained at the GP level.

During the survey of 2741 beneficiaries, 77 per cent of the beneficiaries replied that they were employed at the site of the work by Sarpanch of the GP. Thus the primary objective of the scheme to provide rights- based wage employment to the workers was defeated.

#### **4.4 Irregularities in the maintenance of Employment Register**

As per Para 9.1.1 (vi), Employment Register containing the information on details of application for work, allotment of work, performance of work and the wages or unemployment allowance paid to the worker must be maintained at GP/ Programme Officer.

During the scrutiny of records of 287 test checked GPs, audit found that the Employment Register was not maintained in seven GPs and in 260 GPs, it was incomplete (**Annexure IV**). Thus data of employment generation per household could not be updated and limitations of 100 days of employment from GOI fund could not be checked.

### **Objective 5**

#### **5.1 Non-fulfillment of the ensuring livelihood security to rural households**

The primary objective of the scheme is to enhance 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.

During the scrutiny of the records of SEGC, MP, Bhopal, audit found that the number of households who completed 100 days of employment during the audit period ranged between 2.31 per cent to 12.60 per cent of the total number of registered households and the average person days per rural household in a financial year ranged between 14 to 38 days per registered HH which shows poor implementation of the scheme in the state. The details are given in "**Annexure XIV**"

## 5.2 Non-payment of minimum wages to the workers

As per Schedule-I of Section 4 (3) of the Act, “Under no circumstances shall the labourers be paid less than the wage rate”. The schedule of rates (SOR) of wages for unskilled labourers shall be so fixed that a person working for nine hours would normally earn a wage equal to the wage rate.

When wages are directly linked with the quantity of work, the wages shall be paid according to the schedule of rates fixed by the State Government for different types of work every year in consultation with State Council.

During scrutiny of the records of the GPs and IAs, audit found that the labourers were paid less than the minimum wage rate prescribed by the Government. In some cases, the deductions were made uniformly from the wages of all the workers engaged on the works. The SOR for NREGS works was not prepared district wise. It was not mentioned on the Muster Rolls whether the labourers were deployed on daily wage rate or on piece meal rate. The comparative figures of average wage cost per person day with the minimum wage rate prescribed by the Government in 13 test checked districts during 2007-12 is given in the **Annexure “XV (i)”**. It was further noticed that the labourers were paid much less than the minimum wage rate in three districts namely Dhar, Satna and Shahdol.

During the survey of 2741 beneficiaries in 287 selected GPs, 67 per cent of the beneficiaries replied that they were not aware how their wages were calculated.

During test check of 143 muster rolls of selected 12 GPs of districts Indore and Shahdol, audit found that the deductions were uniformly made from the wages of all the workers without any justifiable reason recorded on the MRs. The details are given in **Annexure “XV (ii)”**.

On being pointed out, the DPC Shahdol stated that the deductions from wages were made on the basis of valuation of the works by the engineers.

The reply was not tenable as district wise SOR for MGNREGS should have been prepared on the basis of comprehensive time and motion studies so that every worker could earn his entitlement.

### **5.3 Non Payment of compensation for delayed payment of wages.**

Para 7.1.4 of the guidelines state that the wages should be paid on weekly basis on a pre-specified day of the week in each GP. Details of wages paid through the banks/ post office network should be made public. The wages of workers should be paid on weekly basis and in any case within a fortnight of the date on which the work was done. In the event of any delay in wage payments, the workers are entitled to compensation as per the provisions of the Payment of Wages Act, 1936.

During the scrutiny of the records of 13 test checked districts, audit found that in 6 districts, wages amounting ₹ 10297.24 lakh were paid with delays ranging between 15 days to 90 days and above as detailed in **Annexure “XVI (i)”**

During the test check 2418 MRs of line departments (WRD, PWD, Forest and NVDA) in 11 districts, audit found that payment of wages amounting ₹ 436.05 lakh was made with delays ranging 30 days to 360 days as detailed in **“Annexure XVI(ii)”**

It was further found that despite delayed payment of wages, the workers were not paid compensation in any of the test checked districts as envisaged in the Act.

### **5.4 Non- Issuance of wage slips to the workers**

For every payment due to the workers, a wage slip in prescribed format {Annexure B-3 (i) of the guidelines} should be issued by the implementing agency to the workers stating the amount and the period for which the work was done.

During the test check of the records of 287 GPs, audit found that the wage slips were not issued to the workers in any of the test checked GP. Thus the authenticity of the payment made to the workers for the work done by them could not be ascertained.

### **5.5 Deployment of mates**

As per 6.4.4 of the Guidelines, for supervision of the work and for recording attendance at the worksite, formation of groups, marking out the task required to earn minimum wages, a Mate was to be designated for each work. Adequate representation of women mates should be ensured. The remuneration of the mates should be included under the material component of the work.



During the scrutiny of records of 287 test checked GPs of selected districts, audit found that mates were not deployed on every work. Wherever the services of mates were obtained by the IAs, the wages of the mates were charged as unskilled labour and booked under labour component of the work. Thus due to non deployment of mates on every work; formation of groups required to earn minimum wages, measurement of work, physical attendance of the workers and proper monitoring and supervision of the works could not be ascertained.

### 5.7 Suspicious identity of workers

During the scrutiny of records of selected GPs of District Indore and Shahdol, audit found that in the following three cases, the identity of the workers was doubtful because of various reasons as detailed below:

S. No.	District	Block	GP	Job Card No.	Audit Observation	Reply of the GP
1	Indore	Depalpur	Semda	MP-23-001-036-002/76	An amount of ₹ 10980 was sent on 13.09.11 in the accounts of Shri Jagannath but the bank returned the amount as the beneficiary's account was found closed. On the verification of the facts, audit found that the beneficiary has not worked in the year 2011-12. He worked for 24 persondays on MR No. 231219 between 21.05.09 to 28.05.09 for which ₹ 2184 (@ ₹ 91*24) was payable to him.	The case would be investigated .
2	Indore	Depalpur	Farkoda	MP-23-001-023-001/152	The JC was issued in the name of Shri Om Prakash and it had the name of five members on it. During beneficiary survey, Audit found that three other workers Bhagu, Kanti and Babulal whose names were not mentioned on that JC; worked on MR no. 230680 dated 10.05.10 and on 234591 dated 24.05.11 for six days each and a payment of ₹ 2400 was made on the above JC in the account no. 737 of CBI, Gokulpur, Indore. The JC holder replied that these workers are not the members of his family.	Reply was not furnished by the GP.
3	Shahdol	Sohagpur	Kelmaniya	MP-14-003-042-001/412	During beneficiary survey, audit found that the above JC was used by Shri Lachchu. On verification of the facts from JC issue register, it was noticed that at this no, another person Shri Chaitu Kol, Male, Age-37 years was registered for the period 2006-07 to 2010-11. On the renewal of JC in 2011-12, no JC was issued on this number.	The case would be investigated .

It is evident from the above facts that the identity of the beneficiaries was not counterchecked by the PO and DPCs regularly.

## Objective 6

### 6.1 Execution of impermissible works

Para 6.1 of the guidelines stipulates that the intention of the MGNREGS is to provide basic employment guarantee in rural areas and to fulfil the above objectives, the works permissible for execution under Schedule-I of the Act should be taken up for execution.

During the scrutiny of records of test checked GPs, audit found that the following types of impermissible works were being carried out by IAs:

#### (i) Construction of Cement Concrete Roads:

Para 6.1.1 (viii) of the guidelines states that no Cement Concrete (CC) Roads should be taken up under MGNREGS. During physical verification of the selected works, it was found that in 207 test checked GPs of 10 districts, 55 CC Roads costing ₹ 134.41 lakh were constructed by incurring an expenditure of ₹ 75.12 lakh. The details are given in the **Annexure “XVII”**. Since the construction of CC roads was not permitted under MGNREGS, the expenditure of ₹ 75.12 lakh incurred on above works was irregular.

#### (ii) Construction of Mitti Muram Roads:

Schedule I of the Act permits the construction of rural connectivity roads to provide all weather access therefore, the roads constructed should be gravel road or WBM road which is durable and provide all weather access.

During scrutiny of the records and physical verification of selected works in 207 test checked GPs of ten districts audit found that 35 number of 2<sup>nd</sup> class roads costing ₹ 790.08 lakh were constructed by incurring an expenditure of ₹ 542.93 lakh. On site visit, audit found that on these roads, instead of using proper gravel material, only Mitti and Murram was used and proper compaction, side slopes, side drains, cross drainage and other required technical inputs were missing. Since Mitti Murram roads do not provide all weather access, these are not permissible under MGNREGS. Thus the expenditure of ₹ 542.93 lakh incurred on above roads was irregular. (**Annexure “XVII”**)

**(iii) Levelling of school playgrounds:**

During scrutiny of records and physical verification of selected works, audit found that in 207 GPs of 10 districts, 33 works of leveling of playgrounds costing ₹ 106.06 lakh was undertaken by incurring an expenditure of ₹ 56.89 lakh.

Though Government of Madhya Pradesh, Panchayat and Rural Development Department, vide its letter no. 12025 dated 04.09.2009, permitted the leveling of playground and other subsidiary works in the playground under MGNREGS but neither such works are included in Schedule-I of the Act nor such works strengthen the livelihood resource base of the rural poor, therefore expenditure of ₹ 56.89 lakh incurred on these works was irregular. (Annexure “XVII”)

**(iv) Construction of Bathing Ghat / Stairs of Talabs:**

During scrutiny of records and physical verification of works, audit found that in test checked GPs of District Shahdol, ten works of construction of bathing ghats / stairs were taken up alongwith the construction of Talabs costing ₹ 42.84 lakh and an expenditure of ₹ 33.84 lakh was incurred on these works.

Such works are not included in Schedule-I of the Act nor strengthen the livelihood resource base of the rural poor, hence not permitted under MGNREGS. Therefore expenditure of ₹ 33.84 lakh incurred on these works was irregular. (Annexure “XVII”)

**(v) Construction of Platform and Boundary Walls of cremation ground:**

During scrutiny of records and physical verification of works, audit found that in test checked GPs of four Districts, ten works of construction of platform and boundary walls of cremation grounds costing ₹ 40.53 lakh were carried out during the audit period by incurring an expenditure of ₹ 19.68 lakh. Since these works are not labour intensive and would not strengthen the livelihood resources base of the rural poor, therefore should not be taken up. Thus, the expenditure incurred on these works ₹ 19.68 lakh was irregular. (Annexure “XVII”)

**(vi) Plantation of Jatropha:**

During scrutiny of records and physical verification of works, audit found that in test checked GPs of two districts, 13 works of Jatropha plantation costing ₹ 14.49 lakh were

carried out by incurring an expenditure of ₹ 12.93 lakh. Since Jatropha is a shrub and not tree, the plantation of Jatropha should not be carried out under MGNREGS. Therefore expenditure of ₹ 12.93 lakh incurred on above work was irregular. (**Annexure “XVII”**)

## **6.2 Diversion of funds for the construction of toilets**

The State Government formulated the guidelines for a sub-plan under the plantation work named “Nirmal Vatika”. Under this work, construction of leach pits at the site of toilets for preparing bio-compost and plantation of at least 5 fruit yielding plants was to be done near the leach pits on which the bio compost obtained from these pits was to be used.

During scrutiny of records and physical verification of these works, audit found that in 45 GPs of six test checked districts, 56 work of Nirmal Vatika, costing ₹ 65.41 lakh were executed by incurring an expenditure of ₹ 32.18 lakh. On site visit, it was found that on these sites, no plantation was done and the bio compost was not being made and utilized. The amount sanctioned under this scheme was utilized towards the construction of toilets as detailed in the **Annexure “XVIII”**. Since plantation was not done and the bio compost was not obtained from any of the sites, expenditure of ₹ 32.18 lakh incurred on these works was irregular and the objective of the scheme was defeated.

## **6.3 Non-existence of the executed works**

(i) During the physical verification of the assets of selected works of GP- Birgoda, Block Depalpur, District Indore, audit found that the work of construction of 19 units of leaching pits under Nirmal Vatika sub-component of the scheme was carried out in 2008-09. The muster roll number 236449 for the period 25.02.09 to 03.03.09 was used on the above work and an expenditure of ₹ 25861 was incurred. The measurement was recorded on the MB No. 236928. The CC of the above work was issued on 23.08.10.

On physical verification of selected five sites of the above work, the works were not found in existence at any of the sites. On being pointed out in audit, the Secretary of the GP replied that the matter would be investigated.

(ii) During the physical verification of GP Birgod, Block Shajapur, District Shajapur, audit found that three works of ‘Samudayik falodyan’ (community garden) costing ₹ 32.52 lakh were executed in 2009-10 by EE, RES, Shajapur and an expenditure of ₹ 7.27 lakh was incurred on these works as detailed below:

(₹ in lakh)

S. No.	District/ Block	Name of G.P.	Name of work	A.S. No. and date	Sanctioned Amount	Expenditure
1	Shajapur/Shajapur	Birgod	Samudayik Falodyan, near charagah talab	142/05.08.09	10.86	3.63
2	Shajapur/Shajapur	Birgod	Samudayik Falodyan, Motakhora, Birgod	141/05.08.09	10.83	2.64
3	Shajapur/Shajapur	Birgod	Samudayik Falodyan, Revbaldi, Birgod	140/05.08.09	10.83	1.00
<b>Total</b>					<b>32.52</b>	<b>7.27</b>

The IA could not show these sites to the audit party. On being pointed out, the EE, RES replied that these works were not in existence and also failed to furnish the photographs of plantation on these sites.

(iii) During the scrutiny of the records of EE, WRD, Satna, audit found that 18 works of Stop Dams and Talabs amounting ₹ 361.68 lakh were sanctioned in 2008-09. The works were executed and an expenditure of ₹ 300.89 lakh was reported on these works. During valuation and physical verification of these works conducted by the EE, WRD, Satna, it was found that works amounting ₹ 194.96 lakh only were actually executed at these sites and fake reporting of expenditure of ₹ 105.93 lakh was done by the engineers. The excess amount of Rs. 105.93 lakh was treated as Miscellaneous Public Work Advance against seven engineers who were held responsible for above works.

On being pointed out in Audit, the EE, WRD, Satna failed to elaborate the reasons for fake reporting of expenditure and non-recovery of advances.

#### **6.4 Non-maintenance of Wage-Material Ratio of 60:40**

As per Para 6.2 of the Guidelines, the ratio of wage costs to material costs should be no less than the minimum norm of 60:40 as stipulated in the Act.

During the scrutiny of records of selected Districts, audit found that the wage material ratio of 60:40 as stipulated in the guidelines was not maintained at the district level. Out of 13 test checked districts, 10 districts in 2009-10, seven districts in 2008-09 and 2010-11 each and one district in 2007-08 and 2011-12 each did not limit the expenditure on material to 40 percent due to execution of material intensive works. The details are given in **Annexure “XIX”**.

### **6.5 Payment of overhead charges to the Line Department for technical support**

Para 6.3.3 of the Guidelines stipulates that the role of Line Department is to give technical support in the nature of estimates, measurement and supervision of the works executed. No overhead charge will be given to any line department for this.

The Government of MP, Panchayat and Rural Development Department, vide its letter no. 2998 dated 23.03.2010 issued the instruction to all the DPCs regarding convergence of MGNREGS with Mukhya Mantri Sadak Yojna (MMSY). For this purpose a Project Management Unit (PMU) was established in every district in the Office of Executive Engineer, Rural Engineering Services (RES). For supervision, monitoring, valuation of work, a consultant was to be appointed and the overhead expenses on such charges were to be paid from the administrative head of MGNREGS.

Scrutiny of the records at the district level and RES of five districts revealed that the funds amounting ₹ 136.20 lakh under administrative head of MGNREGS were released to EE, RES for meeting out the expenditure of the PMUs (RES) as detailed in the **Annexure “XX”**. The IA incurred an expenditure of ₹ 56.47 lakh on administrative head for execution of 281 works costing ₹ 10943.13 lakh.

Since RES was a Line Department of the State Government, no overhead charges on these works was to be paid from MGNREGS funds for supervision of the works. Thus the funds advanced to EE, RES and expenditure incurred from it on administrative head was irregular.

### **6.6 Non-production of records**

(i) During the audit of GP- Arodakot of Block Depalpur, District-Indore, the Cash Book of MGNREGS, vouchers, muster rolls, bank account details and other supporting records of accounts were not produced for audit. On being pointed out, the Secretary of the GP

replied that the records were lost, FIR was lodged on 05.05.12. Due to non-production of records, expenditure of ₹ 53.05 lakh incurred by the GP as per CA's audit report during the audit period could not be verified.

(ii) During the audit of selected GPs of Block- Sohagpur, District-Shahdol, three test checked GPs (Padmaniya Khurd, Jamui and Lalpur) did not produce the MBs of the works executed during the audit period. On being pointed out, the Secretaries of these GPs replied that the MBs were not in the office but with the Sub Engineer who was suspended. Due to non production of MBs for scrutiny to audit, the expenditure of incurred by these GPs on execution of MGNREGS works could not be verified from the MBs in audit.

(iii) During the course of Performance Audit in GP Bodri, block Sohagpur, District Shahdol, the Panchayat Secretary of the GP absconded from the office of GP. On the request of the Audit party, the Sarpanch of the GP was came to the office and handed over the complaint of Panchayat Secretary sent to the Collector by Ex-Janpad Sadasya on 08.06.08. The Sarpanch failed to make available the Secretary with records for audit. The audit party approached the PO of Block Sohagpur regarding PA of MGNREGS funds of ₹ 79.72 lakh advanced to GP Bodri. The PO of the Block Sohagpur could not make any alternative arrangement and stated that the proposal for termination of the Secretary has been sent to the DPC.

(iv) Performance Audit of GP Ghoti, Block Khairlanji, District Balaghat and GP Bharatpur, Block Ramnagar, District Satna, could not be conducted as the concerned Panchayat Secretaries were in prison and alternative arrangement for production of records could not be made by the POs/DPCs.

### **6.7 Non-execution of sanctioned works**

As per Para 6.3.3 of the Guidelines, if any IA is unable to execute the works allotted within 15 days, it will immediately inform the PO who will entrust the work to another agency chosen from the panel of agencies approved project wise for that block in the Development Plan for the district.

Test check of the records of EE, WRD, Vidisha revealed that during 2008-09, 14 works were sanctioned for the estimated amount ₹ 214.89 lakh out of which the agency could not take up 10 works amounting ₹ 140.43 lakh (March 2012) even after incurring an

administrative expenditure of ₹ 1.80 lakh on these works. The IA neither informed the PO its inability to execute the works nor refunded the amount advanced to it.

On being pointed out, the EE, WRD, Vidisha replied that the works could not be executed due to unavailability of site working conditions and labour.

The reply is not tenable as the IA had to ensure the site clearance and labour demand before the execution of works.

## **Objective 7**

### **7.1 Non-deployment of women in higher capacities**

For the empowerment of rural women, the women were to be included in higher capacities like mates and GRS. During scrutiny of records of the DPCs of 13 test checked districts, audit found that only 160 women GRS were appointed against the requirement of 2048 posts of women GRS (30 per cent of 6828 GPs) in these districts as detailed in the **Annexure “XXI”**.

It was further observed that only five women mates were deployed in district Ashok Nagar. Thus the objective of the scheme to empower rural women by including them in higher capacities, got defeated.

### **7.2 Impact of the scheme on the socio economic condition of the households**

During the survey of 2741 beneficiaries of 287 GPs, 81 per cent of the beneficiaries replied that the scheme had brought significant improvement in level of lives of workers with stability and assured income.

## **Objective 8**

### **8.1 Irregular convergence of MGNREGS funds**

As per Para 14.1 of the Guidelines, the convergence of NREGA funds with funds from other sources for the creation of durable assets is permissible. However, care must be taken to ensure that NREGA funds do not substitute for resources from other sectors/schemes. NREGA funds are intended to create additional employment. Funds from other programmes for the works permissible under NREGA can be dovetailed with



the NREGA funds but not vice versa. All initiatives of convergence will be within the parameters of NREGA and it is to be ensured that there is complete ban on contractors.

The State Government prepared the guidelines for convergence of MGNREGS funds with Mukhya Mantri Sadak Yojana (MMSY) for the construction of all weather roads (Barahmasi Sadak) where the initial kuchha and gravel work was to be done with MGNREGS funds under the MGNREGS guidelines. After the kuchha work, the construction of the road was to be carried out with the funds of Backward Region Grant Fund (BRGF) and MMSY by engaging contractors and heavy machinery.

Scrutiny of the records of six selected districts revealed that 570 road works were sanctioned in 2010-11 and 2011-12 in convergence with MMSY for ₹ 25292.67 lakh. The Implementing Agencies (IA) reported an expenditure of ₹ 3616.68 lakh of MGNREGS funds on the above road works as detailed in **Annexure “XXII”**.

Audit found the following irregularities in the execution of above works:

- Administrative Sanction/Technical Sanction of these works did not contain the name of the GPs where the works were to be carried out, details of beneficiaries and wage payment.
- These works were not included in SOP of the concerned GPs where the works were executed.
- The Muster Rolls were not forwarded to the GPs for Management Information System (MIS) and Social Audit.
- The details of employment generation of these works were not maintained in the concerned GPs.
- No additional employment was generated due to engagement of contractors and heavy machinery on execution of work from BRGF and MMSY funds.
- The wage-material ratio of 60:40 was maintained only on the share of NREGA funds and not on the whole amount of work.
- The works under MMSY were sanctioned from the District level and subsequently it was asked by the DPC to obtain the recommendations of GPs. The scheme was implemented from top to down order which was against the spirit of the Act.
- Though 77 roads works were completed, none of the above assets were handed over to the concerned GPs

Thus the expenditure incurred on above works was irregular. On being pointed out in SEGC, MP, Bhopal; the Chief Engineer (CE), RES replied that on above works, the question of additional employment generation does not arise as it is demand driven programme.

The reply of the CE was irrelevant as the objective of convergence of MGNREGS funds with other funds for creation of additional employment was defeated.

## **8.2 Irregular sanction of impermissible work of CC road in convergence with NREGA funds**

Though Para 6.1 of the Guidelines prohibits the construction of CC roads under MGNREGS; the Government of MP, Panchayat and Rural Development Department, vide its order dated 05 October 2011 allowed the work of construction of CC roads under NREGA in convergence with Panchayat funds under Panch Parmeshwar Yozna.

During the scrutiny of the records of DPCs of four districts, audit found that the construction of 836 CC roads were taken up by involving MGNREGS funds of ₹ 1886.04 lakh with GP funds in 2011-12 as detailed in **Annexure “XXIII”**.

Since the construction work of CC roads is not labour intensive and not permissible under MGNREGS, the sanction of CC roads in convergence with MGNREGS was irregular.

On being pointed out, the DPCs of Indore and Shahdol replied that the works under convergence with MGNREGS funds were sanctioned as per the orders of the Government.

## **8.3 Irregular convergence of MGNREGS funds with MPLADS funds**

As per instructions contained in letter No. C-54/2005/MPLADS dated 01.09.2008 of Government of India, Ministry of Statistics and Programme Implementation; ‘the convergence of MPLADS funds into MGNREGS funds does not meet the eligibility criteria under MPLAD Scheme’.

During scrutiny of the records of DPC Shahdol, audit found that MGNREGS funds were irregularly converged with MPLAD funds for the construction of 21 CC roads costing ₹ 39.35 lakh in 2007-08 and 2008-09 against which an amount of ₹ 22.51 lakh was advanced to GPs. It was further noticed that out of these 21 works, only two works could

be completed by incurring an expenditure of ₹ 6.92 lakh, remaining 19 works had not yet been started even after a lapse of four to five years.

On being pointed out, the DPC, Shahdol replied that the works have been sanctioned as per the orders of the Government. The reply is not acceptable as neither the Guidelines of MGNREGS permits the construction of CC roads nor the Guidelines of MPLADS allows the convergence with MGNREGS funds.

## **Objective-9**

### **9.1 Non- maintenance of essential records**

As per Para 9.1.1 of the Guidelines, proper maintenance of records is one of the critical success factors in the implementation of NREGA. Information on critical inputs, processes, outputs and outcomes have to be meticulously recorded in prescribed registers at the levels of DPC, PO, GPs and other IAs. The computer based MIS will also capture the same information electronically. In order to facilitate collection of information, Chapter 9 of the Guidelines prescribe the list of essential records to be maintained at various levels.

During the scrutiny of records of DPCs, POs GPs and other IAs of the selected districts, audit found that the essential records of registration and employment generation, work execution, creation of assets, monitoring and supervision of works etc. were not properly maintained as detailed in the **Annexure “IV”**.

It was further found that the fortnightly reports of employment generation data of the GPs as prescribed in Para 9.2.2 of the Guidelines were not consolidated at Block level, hence the actual data of employment generated under the scheme was not ensured at any level of execution and the various implementing agencies relied only upon the MIS data which was not being reconciled with the actual data of employment generation.

### **9.2 Non-reconciliation of MIS data with the actual data**

For the authenticity of the data generated by the system, it is essential to feed the actual data from the original records in the MIS.

During scrutiny of the records of DPCs, POs and GPs of the selected districts, audit found that the MIS data on physical and financial performance of the scheme was not reliable as the original data fed in the system was not checked before doing MIS.

In this regard, SEGC, MP, Bhopal vide its letter no. 5318 dated 25.05.2011 issued instructions to all DPCs to get the MIS corrected as the variation between MPR and MIS data of man days generation for the year 2010-11 ranged between 55 per cent to 112 per cent and the expenditure data varied between 84 per cent to 122 per cent for all the districts in the State.

Audit further found that in District Shahdol, the expenditure of ₹ 265.21 lakh for the year 2011-12 remained out of MIS as the MIS feeding for the year 2011-12 was closed (June 2012).

## **Objective 10**

### **10.1 Grievance Redressal Mechanism**

As per Para 11.7 of the guidelines, the PO will be the grievance redressal officer at Block level and the DPC at the District level. A system of appeal was to be designed to deal with the grievances at each level. As per GOI Gazette Notification dated 31.12.08, the PO shall enter every complaint in a complaint register and dated and numbered acknowledgement shall be issued. Enquiry through spot verification, inspection and disposal shall be completed within seven working days.

During scrutiny of records of SEGC, DPC, POs and GPs revealed that no such system was in existence at any level of execution as the complaint registers were either not maintained or incomplete. The status of undisposed complaints at SEGC, DPC, and PO level is detailed in **Annexure “XXIV”**.

Though the complaints should be disposed off within seven working days, audit found that out of 2352 complaints received at State level during the audit period, only 1799 complaints were disposed off and 553 complaints were pending.

At the district level, out of 4185 complaints received by 13 test checked districts during the audit period, only 3629 complaints could be disposed off and 556 complaints were still pending. Thus the timeliness for the disposal of complaints was not maintained at the State and District level.

## **10.2 Lack of supervision of works**

As Para 10.3.1 of the Guidelines, the targets were fixed for the internal verification of works at the field level by the official functionaries to be achieved within a quarter as per which 100 per cent of works at the Block level, 10 per cent at the district level and 2 percent of the works at the State level were to be verified.

Scrutiny of records at SEGC, selected districts, blocks and GPs revealed that no permanent record of inspection of works carried out by the various levels was maintained at the GPs and no inspection report of the works inspected was found at any of the test checked GPs, blocks, district and SEGC level.

### **Objective 11**

#### **11.1 Non-Assessment of the impact of MGNREGS**

At the State level, the work of impact assessment of three districts each was assigned to IIM Indore and Indian Institute of Forest Management, Bhopal (total 6 districts) in January 2010 costing ₹ 92 lakh, out of which an amount of ₹ 48.60 lakh was paid to them. The report was required to be submitted within seven months (August 2010) but the impact assessment is still in progress.

The Mahila Chetna Manch, Bhopal was also awarded the work of impact assessment of six districts costing ₹ 24.15 lakh in March 2011. The report was to be submitted within nine months (December 2011). After incurring an expenditure of 14.49 lakh, the report is still in progress.

At the State level, State Government did not utilize the services of Technical Resource Support System for evaluation of the scheme during the audit period.

The SEGC failed to get the impact assessment work even after 18 months which shows the lackadaisical approach of the SEGC towards the assessment of the scheme.

**Annexure I  
(Reference Para 1.2)**

**Statement showing the posting of GRS in test checked districts**

<b>S. No.</b>	<b>Name of the district</b>	<b>Total No. of GPs in the district</b>	<b>No. of GRS required to be posted</b>	<b>No. of GRS posted</b>	<b>Percentage of GRS posted wrt to no. of GPs</b>
<b>1</b>	Ashok Nagar	388	388	Nil	0 %
<b>2</b>	Balaghat	692	692	508	73.4 %
<b>3</b>	Chhindwara	808	808	173	21.41 %
<b>4</b>	Datia	280	280	3	1.07 %
<b>5</b>	Dhar	761	761	462	60.7 %
<b>6</b>	Indore	335	335	Nil	0 %
<b>7</b>	Khargone	600	600	378	63 %
<b>8</b>	Neemuch	236	236	Nil	0 %
<b>9</b>	Satna	704	704	196	27.8 %
<b>10</b>	Sehore	499	499	Nil	0%
<b>11</b>	Shahdol	391	391	194	49.6 %
<b>12</b>	Shajapur	554	554	Nil	Nil
<b>13</b>	Vidisha	580	580	Nil	0 %
	<b>Total</b>	<b>6828</b>	<b>6828</b>	<b>1914</b>	<b>28.03 %</b>

**Annexure II**  
**(Reference Para 2.1.1)**  
**Statement showing execution of works by Line Departments**

(Rs. in lakh)

S. No.	Name of District	Release of funds to Line Departments					Total
		2007-08	2008-09	2009-10	2010-11	2011-12	
1	Ashok Nagar	123.29	111.22	1.48	505.21	236.82	978.02
2	Balaghat	0.00	5590.48	4509.28	5191.93	5329.42	20621.11
3	Chhindwara	760.00	729.00	1568.00	2926.00	2544.00	8527.00
4	Datia	115.74	17.27	22.10	189.54	136.25	480.9
5	Dhar	8418.22	7317.12	5506.72	7644.27	7650.82	28886.33
6	Indore	0.00	218.00	161.00	420.00	325.00	1124.00
7	Khargone	5596.27	8242.65	2787.79	6236.94	6348.15	29211.8
8	Neemuch	10.43	58.16	76.15	229.36	235.26	374.1
9	Satna	1073.48	1658.47	1097.44	1218.60	170.07	5218.06
10	Sehore	0.00	61.53	375.15	176.13	249.23	862.04
11	Shahdol	2073.00	1779.00	3565.00	2336.00	1656.00	11409
12	Shajapur	0.00	382.27	186.50	89.07	0.00	657.84
13	Vidisha	0.00	1205.92	331.13	515.83	203.35	2256.23
	<b>Total</b>	<b>18170.43</b>	<b>27371.09</b>	<b>20187.74</b>	<b>27678.88</b>	<b>25084.37</b>	<b>118492.51</b>

**Annexure "III"**

**(Reference Para 2.2)**

**Statement showing Labour Budget Estimates (BE) and Actual Expenditure**

**(Rs. in lakh)**

S. No	District	2007-08			2008-09			2009-10			2010-11			2011-12		
		LabourBE	Actual expenditure	% of BE	BE	Actual expenditure	% of BE	BE	Actual expenditure	% of BE	BE	Actual expenditure	% of BE	BE	Actual expenditure	% of BE
1	Ashok Nagar	Nil	<b>1714.18</b>	-	11640.40	<b>2093.80</b>	18%	6043.26	<b>1262.57</b>	21%	5501.61	<b>1602.56</b>	29%	2268.49	<b>2249.05</b>	99%
2	Balaghat	Nil	<b>14301.56</b>	-	24663.37	<b>16565.58</b>	67%	35110.93	<b>15143.84</b>	43%	24612.76	<b>20668.45</b>	83%	30205.44	<b>15853.70</b>	52%
3	Chhindwara	13825.43	<b>6315.99</b>	46%	12715.18	<b>8577.36</b>	67%	18452.30	<b>10339.83</b>	56%	16289.39	<b>10940.15</b>	67%	19990.70	<b>10020.78</b>	50%
4	Datia	Nil	<b>900.07</b>	-	4021.20	<b>885.39</b>	22%	4033.72	<b>753.70</b>	19%	2454.68	<b>1560.73</b>	64%	3988.71	<b>885.78</b>	22%
5	Dhar	23013.00	<b>21014.74</b>	91%	28750.00	<b>13400.35</b>	47%	33778.40	<b>14595.37</b>	43%	26513.00	<b>19980.70</b>	75%	32964.13	<b>20209.52</b>	61%
6	Indore	NA	<b>40.53</b>	0	4860.35	<b>1925.66</b>	40%	3060.30	<b>3150.16</b>	103%	3967.01	<b>2452.48</b>	62%	4868.03	<b>3513.72</b>	72%
7	Khargone	25273.73	<b>15019.54</b>	59%	24578.00	<b>15674.83</b>	64%	32674.27	<b>13366.75</b>	41%	31600.00	<b>15965.62</b>	51%	27652.66	<b>15857.40</b>	57%
8	Neemuch	NA	<b>57.40</b>	-	4639.30	<b>687.53</b>	15%	14035.27	<b>1081.75</b>	8%	4434.93	<b>2681.33</b>	60%	3843.93	<b>1203.40</b>	31%
9	Satna	18993.90	<b>10758.06</b>	56%	17214.44	<b>12577.18</b>	73%	31177.27	<b>11535.80</b>	37%	27430.12	<b>8599.87</b>	31%	675124	<b>536083</b>	79%
10	Sehore	NA	<b>Nil</b>	-	8419.70	<b>1079.24</b>	13%	4249.43	<b>2600.12</b>	61%	6525.55	<b>4131.75</b>	63%	8998.56	<b>5287.83</b>	59%
11	Shahdol	17949.89	<b>9807.85</b>	55%	22680.00	<b>9607.38</b>	42%	26679.49	<b>11771.30</b>	44%	29091.26	<b>9447.15</b>	32%	20459.12	<b>7274.95</b>	36%
12	Shajapur	NA	<b>66.86</b>	-	8645.00	<b>2402.71</b>	28%	6994.86	<b>3453.30</b>	49%	4341.77	<b>3132.71</b>	72%	5328.55	<b>5246.05</b>	98%
13	Vidisha	NA	<b>Nil</b>	-	18962.06	<b>1130.96</b>	6%	21593.23	<b>1675.31</b>	8%	5110.90	<b>2474.73</b>	48%	5003.04	<b>2672.94</b>	53%



**Annexure "IV"**

**(Reference Para 2.4, 4.4 and 9.1)**

**Statement showing non- maintenance of essential records**

No.	District	GPs Test checked	Job card register			Muster roll receipt register			Employment register			Asset register			Work Register			Complaint Register		
			Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete
1	Ashok Nagar	20			20			20			20			20			20			20
2	Balaghat	29			29			29			29		10	19	24	5			29	
3	Chhindwara	30	-	-	30	30	-	-			30			30		30			30	
4	Datia	20		20		10	10				20		5	15		20				20
5	Dhar	30			30		30				30			30		30			30	
6	Indore	20			20			20			20		20			20			20	
7	Khargone	20			20			20			20			20		20			20	
8	Neemuch	20			20		20				20			20		20			20	
9	Satna	19			19			19			19			19	17	2		1	18	
10	Sehore	20			20			20			20			20			20			20
11	Shahdol	19		5	14			19			19		19			19			19	
12	Shajapur	20		7	13		6	14		7	13		2	18		03	17		20	
13	Vidisha	20	10	10		10	10		20			14	6			20			20	
	<b>Total</b>	<b>287</b>	<b>10</b>	<b>32</b>	<b>235</b>	<b>50</b>	<b>76</b>	<b>161</b>	<b>20</b>	<b>7</b>	<b>260</b>	<b>14</b>	<b>62</b>	<b>211</b>	<b>41</b>	<b>189</b>	<b>57</b>	<b>1</b>	<b>226</b>	<b>60</b>

**Annexure “V”**  
**Statement showing preparation of Perspective Plan**

S. No	Name of District	Perspective plan prepared		Agency involved		Perspective plan forwarded to Sate Govt. for approval		Plans Uploaded in website		Involvement of DPC in preparation of perspective plan		Adoption of perspective plan of SGRY, NFFWP	
		Yes (Y)	No (N)	Yes (Y)	No (N)	Yes (Y)	No (N)	Yes (Y)	No (N)	Yes (Y)	No (N)	Yes (Y)	No (N)
1	Ashok Nagar		N		N		N		N		N	Y	
2	Balaghat	Y		Y		Y			N	Y		Y	
3	Chhindwara	Y		Y		Y			N	Y			N
4	Datia	Y		Y			N		N		N	Y	
5	Dhar	Y		Y		Y			N	Y		Y	
6	Indore		N		N		N		N		N	Y	
7	Khargone		N		N		N		N		N	Y	
8	Neemuch		N		N		N		N		N	Y	
9	Satna	Y		Y		Y			N	Y		Y	
10	Sehore	Y		Y		Y			N	Y		Y	
11	Shahdol		N		N		N		N		N	Y	
12	Shajapur	Y		Y			N		N	Y		Y	
13	Vidisha	Y		Y			N		N		N	Y	
	<b>Total</b>	<b>08</b>	<b>05</b>	<b>08</b>	<b>05</b>	<b>05</b>	<b>08</b>		<b>13</b>	<b>06</b>	<b>07</b>	<b>12</b>	<b>01</b>

**Annexure (VI)**

**(Reference Para 2.8)**

**Statement showing belated transfer of funds of SGRY and NFFWP**

(Rs.in lakh)

S. No.	District	Year of notification of scheme	Credit after one year	Credit after two year	Credit after three years	Credit after four years	Credit after five years	Funds not transferred
1	Chhindwara	2007-08	226.81	19.56	8.00	--	--	
2	Datia	2007-08	13.17	0.51	--	--	--	
3	Indore	2008-09	--	35.77	--	--	--	
4	Sehore	2007-08	0.51	--	--	--	--	
5	Shahdol	2006-07	--	--	267.69	--	--	
6	Shajapur	2007-08	10.06	9.46	0.20	--	--	
	<b>Total</b>		<b>250.55</b>	<b>65.30</b>	<b>275.89</b>			

**Annexure "VII"**  
**(Reference Para 3.2)**

**Statement showing the details of bank accounts maintained at district level**

<b>S. No</b>	<b>Name of District</b>	<b>No. of Bank A/cs</b>	<b>No. of Bank A/cs in Non-Nationlised Bank</b>
1.	Ashok Nagar	01	Nil
2.	Balaghat	01	Nil
3.	Chhindwara	01	01
4	Datia	01	Nil
5	Dhar	02	Nil
6	Indore	01	Nil
7	Khargone	06	01
8	Neemuch	01	Nil
9	Satna	01	Nil
10	Sehore	01	Nil
11	Shahdol	02	Nil
12	Shajapur	01	Nil
13	Vidisha	02	01

**Annexure "VIII"**

**(Reference Para 3.3)**

**Statement showing unspent balances at the district level**

**(Rs. in lakh)**

S.N	Name of District	2007-08			2008-09			2009-10			2010-11			2011-12		
		Total available funds	Exp	Unspent Balance	Total available funds	Exp	Unspent Balance	Total available funds	Exp	Unspent Balance	Total available funds	Exp	Unspent Balance	Total available funds	Exp	Unspent Balance
1	Ashok Nagar	5000.48	1714.18	3286.30	3391.85	2093.80	1298.08	5055.89	1262.57	3793.32	3233.22	1602.56	1630.66	2724.42	2249.05	475.37
2	Balaghat	16806.41	14301.56	2504.85	21448.12	16565.58	4882.54	25817.93	15141.84	10674.09	26118.11	20668.45	5549.66	23119.44	15853.70	7265.74
3	Chhindwara	7506.47	6315.99	1190.48	14918.99	8577.36	6341.63	16437.71	10339.83	6097.88	15077.76	10940.15	4137.61	14379.45	10020.78	4355.67
4	Datia	2500.16	900.07	1600.09	1653.68	885.39	768.29	3011.69	753.70	2257.99	2345.89	1560.73	781.16	1632.09	885.78	746.31
5	Dhar	21781.90	21014.74	767.16	24087.07	13400.35	10686.72	22855.36	14595.37	8259.99	25298.91	19980.70	5318.21	25500.80	20209.52	5291.28
6	Indore	119.35	40.53	78.82	2482.21	1925.66	556.55	3899.39	3150.16	749.23	3133.86	2452.48	681.38	4021.34	3513.72	507.62
7	Khargone	15407.64	15019.54	388.10	24316.30	15674.83	8641.47	22355.71	13366.75	8988.96	20946.04	15965.62	4980.59	20840.04	15857.40	4982.64
8	Neemuch	169.24	57.40	111.86	1233.96	687.53	546.43	2740.21	1081.75	1658.46	3720.16	2681.33	1038.83	1991.76	1203.40	788.35
9	Satna	13605.96	11215.58	2390.38	19684.02	12589.37	7094.65	22950.14	11709.70	11240.44	14822.05	8545.44	6276.61	10305.98	5360.83	4675.15
10	Sehore	0.00	0.00	0.00	1972.42	1079.24	893.18	5389.82	2600.12	2789.70	5712.97	4131.75	1581.22	7005.16	5296.47	1708.69
11	Shahdol	9132.78	9807.85	1255.67	25757.97	9607.38	16141.99	21293.17	11771.30	9521.87	14596.44	9447.15	5149.29	7257.65	7274.95	2633.47
12	Shajapur	168.93	66.86	103.07	4968.96	2402.71	2566.25	5939.02	3453.30	2485.72	4597.26	3132.71	1464.55	6628.68	5246.05	1382.63
13	Vidisha	0.00	0.00	0.00	2361.40	1130.96	1230.44	4976.17	1675.31	3300.86	4141.38	2474.73	1666.65	4616.94	2672.94	1944.00
	<b>Total</b>	<b>92199.32</b>	<b>80454.3</b>	<b>13676.78 (15%)</b>	<b>148276.95</b>	<b>86620.16</b>	<b>61648.22 (42%)</b>	<b>162722.21</b>	<b>90901.7</b>	<b>71818.51 (44%)</b>	<b>143744.05</b>	<b>103583.8</b>	<b>40256.42 (28%)</b>	<b>130023.75</b>	<b>95644.59</b>	<b>36756.92 (28%)</b>

**Annexure "IX"**

**(Reference Para 3.4)**

**Statement showing the participation of the audit parties in Social Audits**

S. No	District	Block	Name of the GP	Accounts of GP presented in Social Audit (Yes/No)
1.	Ashok Nagar	Chanderi	Muradpur	No
2	Chhindwara	Sausar, Pandhurna	Elkapar, Lonadehi	No
3	Indore	Indore, Depalpur	Aranya, Shivni, Katkoda	No
4	Khargone	Gogawnan	Solana and Nagjhiri	No
5	Neemuch	Neemuch	Soniyana	No
6	Shahdol	Sohagpur, Burhar	Dhanora, Chhatai, Bairiha	No
7	Vidisha	Vidisha, Kurwai	Isakhedi (Block-Kurwai)	No
	<b>Total</b>	<b>11 Blocks</b>	<b>13 GPs</b>	

**Annexure "X"**  
**(Reference Para 3.6)**

**Funds released to implementing agencies treated as final expenditure**

(Rs. in lakh)

<b>S. No.</b>	<b>District</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
<b>1</b>	Ashok Nagar	3467.86	1365.22	941.98	1557.70	2088.71
<b>2</b>	Balaghat	13768.54	15803.74	14563.70	20110.01	15062.40
<b>3</b>	Chhindwara	6697.22	8656.43	9473.83	8482.41	9596.18
<b>4</b>	Datia	806.99	744.08	643.52	1447.71	789.61
<b>5</b>	Dhar	61135.90	18852.29	11812.62	19367.14	22076.89
<b>6</b>	Indore	88.85	2299.62	2908.31	2468.65	3437.34
<b>7</b>	Khargone	12115.43	15163.57	13164.84	15502.66	15086.16
<b>8</b>	Neemuch	14.00	918.52	1239.61	2479.44	1452.50
<b>9</b>	Satna	10368.25	12145.60	11103.22	8082.41	5015.86
<b>10</b>	Sehore	0.00	1640.22	3575.34	3807.03	4974.86
<b>11</b>	Shahdol	2073.33	1778.69	3565.08	2335.72	1655.75
<b>12</b>	Shajapur	0.00	1896.83	3230.32	2962.13	4880.91
<b>13</b>	Vidisha	0.00	869.83	1508.81	2359.24	2469.21
	<b>Total</b>	<b>112176.59</b>	<b>84069.76</b>	<b>77962.87</b>	<b>92130.08</b>	<b>81522.81</b>

**Annexure "XI"**

**{Reference Para 3.8 (i)}**

**Statement showing non-issue of bank pass books to the beneficiaries**

**Block-Burhar, District- Shahdol**

**(Rs. in lakh)**

<b>S.No</b>	<b>Name of the GP</b>	<b>No. of HH issued Job Cards</b>	<b>Amount paid as wages</b>	<b>Name of the bank</b>
1	Kuddi	512	34.96	Allahabad Bank, Branch-Keshwai, District- Shahdol
2	Navatola	375	39.83	Central Bank of India, Branch-Jaitpur, District- Shahdol
3	Sakra	491	29.79	Allahabad Bank, Branch-Keshwai, District- Shahdol
4	Dhummadol	462	98.15	Allahabad Bank, Branch-Keshwai, District- Shahdol
<b>Total</b>		<b>1840</b>	<b>202.73</b>	



**Annexure "XII"**

**{Reference Para 3.8(ii)}**

**Statement showing expenditure incurred on printing of bank pass books**

**(Rs. in lakh)**

<b>S.No.</b>	<b>Name of Bank</b>	<b>No of pass books printed</b>	<b>Rate</b>	<b>Amount</b>
<b>1</b>	Central Bank of India (non-core banking)	40000	12.00	480000
<b>2</b>	Central Bank of India (core banking)	10000	14.00	140000
<b>3</b>	State Bank of India (core banking)	10000	14.00	140000
<b>4</b>	Allahabad Bank (core banking)	3000	14.00	42000
<b>5</b>	Union Bank (core banking)	10000	10.00	100000
<b>6</b>	Bank of Baroda (core banking)	6000	10.00	60000
<b>7</b>	Canara Bank (core banking)	3000	14.00	42000
<b>8</b>	State Bank of Indore	4000	14.00	56000
<b>9</b>	Adim Jati Sewa Sehkari Samiti	25000	8.00	200000
<b>10</b>	Kendriya Sehkari Bank (non-core banking)	15000	9.00	135000
<b>11</b>	Shahdol Nagriya Kshetriya Gramin Bank (non-core banking)	70000	10.50	735000
<b>Total</b>		196000		2130000
			VAT (4%)	85200
<b>GT</b>				2215200

**Annexure "XIII"**

**(Reference Para 4.1)**

**Statement showing registration and issue of Job Cards (JC) to ineligible households of test checked districts**

<b>Year</b>	<b>No. of registered HH</b>	<b>HH issued JC</b>	<b>No. of HH provided employment</b>	<b>% of HH provided employment w.r.t No. of HH issued JCs (4/5*100)</b>	<b>No. of BPL families</b>	<b>Excess JCs issued (3-6=7)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>2007-08</b>	2077136	2067544	1145919	55 %	73199	1994345
<b>2008-09</b>	3122754	3122249	1318248	42 %	1139700	1987549
<b>2009-10</b>	3171810	3171218	1170234	37 %	1196756	1974462
<b>2010-11</b>	3135317	3134677	1229159	39 %	1250615	1884062
<b>2011-12</b>	3137638	3136984	1005147	32 %	1358237	1778747

**Annexure "XIV"**

**(Reference Para 5.1)**

**Statement showing non-fulfillment of livelihood security to rural HH at the State Level**

<b>Year</b>	<b>No. of HH registered</b>	<b>No. of HH provided employment</b>	<b>Person days generated (in lakh)</b>	<b>Average persondays generated per HH</b>	<b>No. of HH completed 100 days of employment w.r.t. no. of registered HH (in lakh)</b>
2007-08	7238784	4346916	2753.01	38	9.12 (12.6%)
2008-09	11229546	5204924	2946.97	26	9.79 (8.72%)
2009-10	11292252	4722409	2623.12	23	7.32 (6.48%)
2010-11	11687129	4046933	1782.54	15	3.74 (3.20%)
2011-12	11860150	3775915	1613.88	14	2.74 (2.31%)

**Annexure "XV-(i)"**

**(Reference Para 5.2)**

**Statement showing average wage cost per person day in selected districts**

S. No	District	2007-08		2008-09		2009-10		2010-11		2011-12	
		Prescribed wage rate	Average wage paid	Prescribed wage rate	Average wage paid	Prescribed wage rate	Average wage paid	Prescribed wage rate	Average wage paid	Prescribed wage rate	Average wage paid
1	Chhindwara	65 & 69	68	85, 88 & 91	62	91 & 100	89	100 & 122	108	122	112
2	Indore	65 & 69	0	85, 88 & 91	86	91 & 100	96	100 & 122	122	122	122
3	Shahdol	65 & 69	46.07	85, 88 & 91	45.49	91 & 100	58.86	100 & 122	67.69	122	90.84
4	Neemuch	65 & 69	0	85, 88 & 91	84	91 & 100	93.00	100 & 122	101	122	122
5	Dhar	65 & 69	63.80	85, 88 & 91	62.70	91 & 100	66	100 & 122	81.90	122	91.60
6	Ashok Nagar	65 & 69	70.00	85, 88 & 91	85	91 & 100	91	100 & 122	103	122	120
7	Sehore	65 & 69	0	85, 88 & 91	70.51	91 & 100	94.63	100 & 122	102.95	122	119.67
8	Satna	65 & 69	62.38	85, 88 & 91	76.22	91 & 100	77.56	100 & 122	87.21	122	102.41
9	Balaghat	65 & 69	56.65	85, 88 & 91	73.46	91 & 100	93.87	100 & 122	91.95	122	113.94
10	Vidisha	65 & 69	0	85, 88 & 91	Not available	91 & 100	90	100 & 122	120	122	121
11	Datia	65 & 69	64	85, 88 & 91	90	91 & 100	90.59	100 & 122	107	122	122
12	Khargone	65 & 69	69	85, 88 & 91	72	91 & 100	100	100 & 122	100	122	122
13	shajapur	65 & 69	0	85, 88 & 91	82	91 & 100	97	100 & 122	102	122	120

**Annexure “XV-(ii)”**

**(Reference Para 5.2)**

**Statement showing deductions from wages**

<b>S. No.</b>	<b>District</b>	<b>Block</b>	<b>No of GPs</b>	<b>No. of MRs test checked</b>	<b>Persondays</b>	<b>Amount payable (Rs)</b>	<b>Duductions made (Rs)</b>	<b>Actual amount paid (Rs)</b>
<b>1</b>	<b>Indore</b>	<b>Indore</b>	<b>05</b>	<b>36</b>	<b>2333</b>	<b>213023</b>	<b>35006</b>	<b>136734</b>
<b>2</b>	<b>Shahdol</b>	<b>Burhar</b>	<b>02</b>	<b>18</b>	<b>388</b>	<b>27864</b>	<b>2653</b>	<b>25211</b>
<b>3</b>	<b>Shahdol</b>	<b>Sohagpur</b>	<b>05</b>	<b>89</b>	<b>16044</b>	<b>1542482</b>	<b>304795</b>	<b>1237787</b>
	<b>Total</b>	<b>03</b>	<b>12</b>	<b>143</b>	<b>18765</b>	<b>1783369</b>	<b>342454</b>	<b>1399732</b>

**Annexure "XVI (i)"**

**(Reference Para 5.3)**

**Statement showing delayed payment of wages**

**(Rs. in lakh)**

S. No.	Name of the district	Amount paid with delays															Total
		2007-08			2008-09			2009-10			2010-11			2011-12			
		15-30 days	31-90 days	91 days and above	15-30 days	31-90 days	91 days and above	15-30 days	31-90 days	91 days and above	15-30 days	31-90 days	91 days and above	15-30 days	31-90 days	91 days and above	
1	Ashok Nagar	0	31.43	0	0	125.08	0	0	250.23	0	0	289.19	0	0	0	0	695.93
2	Indore	0.09	0	0	4.08	0	0	21.43	0	0	2.10	0	0	0	0	0	27.7
3	Neemuch	0	0	0	0	56.82	0	0	758.83	0	0	393.14	0	0	0	0	1208.79
4	Sehore	0	0	0	0	0	0	0	270.64	0	0	76.61	0	0	0	0	347.25
5	Shahdol	0	0	0	0	0	0	0	1372.76	0	0	2480.21	0	0	0	0	3852.97
6	Shajapur	0	0	0	0	0	140.35	0	0	1510.08	0	0	2476.71	0	0	0	4127.14
7	Chhindwara	0	1.50	1.27	0	1.24	1.36	0	5.33	11.21	0	2.03	8.77	0	1.27	3.43	37.41
	<b>Total</b>	<b>0.09</b>	<b>32.93</b>	<b>1.27</b>	<b>4.08</b>	<b>183.14</b>	<b>141.71</b>	<b>21.43</b>	<b>2657.79</b>	<b>1521.29</b>	<b>2.10</b>	<b>3241.18</b>	<b>2485.48</b>	<b>0.00</b>	<b>1.27</b>	<b>3.48</b>	<b>10297.24</b>

**Annexure "XVI (ii)"**

**(Reference Para 5.3)**

**Statement showing delayed payment of wages**

**(Amount in Rs.)**

<b>S No</b>	<b>District</b>	<b>Name of IA</b>	<b>Year</b>	<b>No of MRs</b>	<b>Total Amount (Rs)</b>	<b>Delay up to 30 days</b>	<b>Delay 31 to 90 days</b>	<b>Delay 90 to 181 days</b>	<b>Delay 181 to 360 days</b>
1	Ashoknagar	WRD	2009-10	13	154132	57888	96244	0.00	0.00
			2010-11	07	53874	39658	14216	0.00	0.00
			2011-12	07	64908	0.00	64908	0.00	0.00
2	Balaghat	PWD, WRD, Forest	2008-09	04	152125	0.00	89250	50915	11960
			2009-10	10	538192	262722	275470	0.00	0.00
			2010-11	14	324198	56198	56700	211300	0.00
			2011-12	38	1137320	431988	705332	0.00	0.00
3	Chhindwara	WRD	2007-08	30	276178	149624	126554	0.00	0.00
			2008-09	45	285497	124393	136942	20877	3285
			2009-10	144	1695491	533405	1121355	40731	0.00
			2010-11	91	1120910	202576	876552	41782	0.00
			2011-12	41	469525	126948	342577	0.00	0.00
4	Datia	WRD	2008-09	7	48435	22587	25848	0.00	0.00
			2009-10	6	44663	19664	24999	0.00	0.00
5	Dhar	WRD, Forest, NVDA	2007-08	109	4690744	3686048	1004696	0.00	0.00
			2008-09	136	4051052	1764580	0.00	2155765	130707
			2009-10	247	10041828	1356064	3147817	4801165	736782
			2010-11	138	8493576	336600	3008940	5148036	0.00
			2011-12	49	1579036	321958	0.00	1257078	0.00
6	Khargone	WRD, Forest	2007-08	163	1990259	929602	1022781	18241	19635
			2008-09	20	124157	12129	112028	0.00	0.00

			2009-10	08	73200	17099	27846	28255	0.00
			2010-11	15	231622	111058	90056	26908	3600
7	Neemuch	Forest	2008-09	04	144777	0.00	82173	62604	0.00
			2009-10	402	1440966	660761	498455	268840	12910
			2010-11	170	307994	75120	181900	50974	0.00
			2011-12	40	121508	38186	83322	0.00	0.00
8	Satna	WRD, Forest	2007-08	102	700989	131031	569958	0.00	0.00
			2008-09	21	383007	103044	279963	0.00	0.00
			2009-10	69	613152	48220	358106	173338	33488
			2010-11	18	179227	54640	114395	10192	0.00
9	Sehore	Forest	2008-09	09	240500	99900	140600	0.00	0.00
10	Shahdol	WRD	2009-10	13	381149	262655	118494	0.00	0.00
			2010-11	42	1148824	485274	610950	52600	0.00
			2011-12	38	910323	513957	149508	93260	153598
11	Vidisha	Forest	2008-09	41	109453	0.00	109453	0.00	0.00
			2009-10	70	93719	0.00	93719	0.00	0.00
			2010-11	54	32200	0.00	32200	0.00	0.00
	<b>Total</b>			<b>2435</b>	<b>44448710</b>	<b>13035577</b>	<b>15794307</b>	<b>14512861</b>	<b>1105965</b>



**Annexure "XVII"**  
**{Reference Para 6.1 (i), (ii), (iii), (iv), (v), (vi)}**  
**Execution of impermissible works**

(Rs. in lakh)

S. No	Name of the District	Test checked GPs	CC roads			Mitti. Muram Roads			Leveling of play ground of schools			Cont. of Stairs/Ghat at Talab			Levelling and cont. of Boundary wall/Platforms of cremation grounds			Plantation of Jetrofa		
			No.	Amt	Exp	No	Amt	Exp	No.	Amt	Exp	No.	Amt	Exp	No	Amt	Exp	No.	Amt	Exp
1	Indore	20	5	14.39	3.44	0	0	0	6	14.66	8.95	0	0	0	2	4.58	1.01	0	0	0
2	Shahdol	19	7	33.79	28.12	43	193.26	158.52	1	5.85	0.24	10	42.84	33.84	3	13.59	4.67	0	0	0
3	Ashok Nagar	20	0	0	0	30	125.91	79.20	5	16.00	8.53	0	0	0	0	0	0	0	0	0
4	Sehore	20	5	7.63	4.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Datia	20	0	0	0	62	234.60	118.22	1	2.66	Nil	0	0	0	0	0	0	1	1.49	1.19
6	Vidisha	20	20	51.67	13.21	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Satna	19	4	10.20	9.97	2	8.82	8.00	0	0	0	0	0	0	1	5.00	5.00	12	13.00	11.74
8	Balaghat	29	3	8.97	8.94	1	1.00	0.90	9	31.11	28.20	0	0	0	0	0	0	0	0	0
9	Shajapur	20	1	0.74	0.74	20	175.92	143.00	5	16.17	14.94	0	0	0	0	0	0	0	0	0
10	Khargone	20	10	7.02	5.76	12	50.57	35.09	06	19.61	13.75	0	0	0	4	17.36	9.00	0	0	0
	<b>Total</b>	<b>207</b>	<b>55</b>	<b>134.41</b>	<b>75.12</b>	<b>35</b>	<b>790.08</b>	<b>542.93</b>	<b>33</b>	<b>106.06</b>	<b>56.89</b>	<b>10</b>	<b>42.84</b>	<b>33.84</b>	<b>10</b>	<b>40.53</b>	<b>19.68</b>	<b>13</b>	<b>14.49</b>	<b>12.93</b>

**Annexure “XVIII”**

**(Reference Para 6.2)**

**Statement showing diversion of funds towards construction of toilets under sub-component “Nirmal Vatika”**

**(Rs in lakh)**

<b>S. No.</b>	<b>Name of Districts</b>	<b>Test checked GPs</b>	<b>Test checked works</b>		
			<b>Number</b>	<b>Sanctioned Amount</b>	<b>Expenditure</b>
<b>1</b>	Indore	11	35	16.85	10.71
<b>2</b>	Shahdol	7	7	30.04	14.73
<b>3</b>	Ashok Nagar	1	3	0.12	0.05
<b>4</b>	Sehore	3	1	1.12	0.07
<b>5</b>	Datia	20	5	0.28	0.00
<b>6</b>	Satna	3	5	17.00	6.62
<b>Total</b>		<b>45</b>	<b>56</b>	<b>65.41</b>	<b>32.18</b>

**Annexure "XIX"**

**(Reference Para 6.4)**

**Statement showing Wage:Material ratio at District level**

(Rs. in lakh)

S. No	District	2007-08	2008-09	2009-10	2010-11	2011-12
		Percentage of material	Percentage of material	Percentage of material	Percentage of material	Percentage of material
1	Ashok Nagar	33.90	<b>41.70</b>	<b>42.46</b>	38.40	36.87
2	Balaghat	40.00	40.00	40.00	40.00	40.00
3	Chhindwara	30.41	35.05	<b>45.36</b>	39.24	35.02
4	Datia	18.97	<b>42.67</b>	<b>56.06</b>	37.83	38.93
5	Dhar	44.38	<b>50.11</b>	<b>49.38</b>	<b>43.60</b>	37.91
6	Indore	0.00	<b>43.19</b>	<b>43.73</b>	<b>40.70</b>	39.02
7	Khargone	38.50	37.54	38.26	<b>43.77</b>	38.15
8	Neemuch	0.00	27.06	31.88	35.59	35.78
9	Satna	<b>51.89</b>	<b>59.02</b>	<b>40.82</b>	<b>40.85</b>	<b>40.63</b>
10	Sehore	0.00	39.93	<b>47.73</b>	<b>43.36</b>	40.73
11	Shahdol	37.90	<b>42.15</b>	<b>40.87</b>	<b>40.97</b>	38.47
12	shajapur	0.00	<b>44.68</b>	<b>48.01</b>	39.22	35.89
13	Vidisha	0.00	36.98	<b>44.64</b>	<b>42.75</b>	<b>41.28</b>

**Annexure "XX"**

**(Reference Para 6.5)**

**Statement showing the payment of overhead charges to RES**

(Rs. in lakh)

<b>Sl. No.</b>	<b>District</b>	<b>Year</b>	<b>Funds released under Administrative head</b>	<b>Expenditure incurred under Administrative head</b>	<b>No. of works awarded to RES</b>	<b>Sanctioned amount</b>	<b>Expenditure</b>
<b>1</b>	Ashok Nagar	2010-11	5.24	0.00	71	2923.90	236.48
<b>2</b>	Shahdol	2010-11	64.24	10.73	32	710.16	164.27
		2011-12	0.00	21.22	24	518.05	31.27
<b>3</b>	Indore	2010-11	9.19	5.92	20	381.14	118.54
		2011-12	9.00	7.46	0	0	94.28
<b>4</b>	Neemuch	2010-11	1.16	1.16	29	1333.64	222.04
		2011-12	0.00	0.00	45	2701.84	0.00
<b>5</b>	Sehore	2010-11	32.57	7.41	0.00	0.00	0.00
		2011-12	14.80	2.57	60	2374.40	216.98
		<b>Total</b>	<b>136.20</b>	<b>56.47</b>	<b>281</b>	<b>10943.13</b>	<b>1083.86</b>

**Annexure “XXI”**

**(Reference Para 7.1)**

**Statement showing the deployment of women GRS and mates in 13 selected districts**

S. No.	District	Total no. of GPs in the district	Total No. of GRS posted	No. of women GRS	No. of women mates employed
1	Ashok Nagar	388	0	0	5
2	Balaghat	692	449	59	0
3	Chhindwara	808	173	0	0
4	Datia	280	3	01	0
5	Dhar	761	462	03	0
6	Indore	335	0	0	0
7	Khargone	600	378	44	0
8	Neemuch	236	0	0	0
9	Satna	704	169	27	0
10	Sehore	499	0	0	0
11	Shahdol	391	194	26	0
12	Shajapur	554	0	0	0
13	Vidisha	580	0	0	0
	Total	6828	1828	160	5

**Annexure "XXII"**  
**(Reference Para 8.1)**

**Statement showing irregular convergence of NREGA funds with MMSY**

(Rs. in lakh)

S. No.	Name of District	Year	Convergence of NREGA funds with MMSY		Expenditure from NREGA funds	Expenditure details of state funds	No. of works completed	No. of assets handed over to Gram Panchayat
			No. of roads sanctioned	Amount				
1	Ashok Nagar	2010-11	71	2923.90	236.48	2.46	Nil	Nil
		2011-12	77	5097.54	52.74	0.00	Nil	Nil
2	Dhar	2010-11	33	876.86	331.53	169.33	18	Nil
		2011-12	51	2093.09	156.89	98.85	Nil	Nil
3	Indore	2010-11	20	381.14	118.54	0	Nil	Nil
		2011-12	0	0	94.28	0	Nil	Nil
4	Khargone	2010-11	34	1331.40	748.09	88.67	20	Nil
		2011-12	12	712.96	15.70	Nil	Nil	Nil
5	Neemuch	2010-11	29	1333.64	141.49	80.55	Nil	Nil
		2011-12	45	3230.64	0.00	Nil	Nil	Nil
6	Sehore	2011-12	60	2374.40	216.98	410.05	Nil	Nil
7	Shahdol	2010-11	32	710.16	164.27	0.77	Nil	Nil
		2011-12	24	518.05	31.27	37.28	Nil	Nil
8	Shajapur	2010-11	82	3708.89	1308.42	567.68	39	Nil
	<b>Total</b>		<b>570</b>	<b>25292.67</b>	<b>3616.68</b>	<b>1015.78</b>	<b>77</b>	Nil

**Annexure "XXIII"**

**(Reference Para 8.2)**

**Statement showing irregular convergence of NREGA funds for construction of CC Roads (Panch Parmeshwar Yojana)**

**Year- 2011-12**

**(Rs. in lakh)**

<b>S.No.</b>	<b>Name of District</b>	<b>Number of works</b>	<b>Sanctioned amount from MGNREGS Funds</b>
<b>1</b>	Indore	397	493.57
<b>2</b>	Shahdol	414	648.76
<b>3</b>	Sehore	5	7.63
<b>4</b>	Vidisha	20	36.08
	Total	836	1186.04

**Annexure "IV"**

**(Reference Para 2.4 and )**

**Statement showing non- maintenance of essential records**

No.	District	GPs Test checked	Job card register			Muster roll receipt register			Employment register			Asset register			Work Register			Complaint Register		
			Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete	Yes	No	Incomplete
1	Ashok Nagar	20			20			20			20			20			20			20
2	Balaghat	29			29			29			29		10	19	24	5			29	
3	Chhindwara	30	-	-	30	30	-	-			30			30		30			30	
4	Datia	20		20		10	10				20		5	15		20				20
5	Dhar	30			30		30				30			30		30			30	
6	Indore	20			20			20			20		20			20			20	
7	Khargone																			
8	Neemuch	20			20		20				20			20		20			20	
9	Satna	19			19			19			19			19	17	2		1	18	
10	Sehore	20			20			20			20			20		20				20
11	Shahdol	19		5	14			19			19		19		19				19	
12	Shajapur																			
13	Vidisha	20	10	10		10	10		20			14	6		20				20	
	<b>Total</b>	247																		



**Annexure “XXIV”**

**(Reference Para 10.1)**

**Statement showing Grievance Redressal Mechanism**

Year	No. of complaints received		No. of complaints disposed of		Pending complaints	
	SEGC	Selected Districts	SEGC	Selected Districts	SEGC	Selected Districts
<b>2007-08</b>	546	433	448	393	98	40
<b>2008-09</b>	346	863	232	776	114	87
<b>2009-10</b>	787	1145	693	1030	94	115
<b>2010-11</b>	509	980	352	840	157	140
<b>2011-12</b>	164	764	74	590	90	174
<b>Total</b>	<b>2352</b>	<b>4185</b>	<b>1799</b>	<b>3629</b>	<b>553</b>	<b>556</b>

**Compilation sheet of Annexure - XXIV**

**(Reference Para 10.1)**

**Statement showing Grievance Redressal Mechanism**

No.	District	No. of complaints received					Total	No. of complaints disposed of					Total	Balance
		2007-08	2008-09	2009-10	2010-11	2011-12		2007-08	2008-09	2009-10	2010-11	2011-12		
1	Indore	0	7	22	03	08	40	0	03	18	03	02	26	14
2	Shahdol	5	48	195	147	84	479	05	46	192	146	83	472	07
3	Vidisha	0	26	41	67	22	156	0	22	36	53	11	122	34
4	Datia	08	09	11	05	02	35	08	09	11	04	01	33	02
5	Chhindwara	70	112	148	179	215	724	70	112	147	168	199	696	28
6	Neemuch	0	17	48	16	24	105	0	5	16	13	21	55	50
7	Dhar	130	160	166	166	177	799	104	124	140	147	119	634	165
8	Ashok Nagar	0	126	81	44	27	278	0	126	81	44	26	277	1
9	Sehore	0	21	61	65	53	200	0	21	59	43	23	146	54
10	Satna	24	162	188	127	39	540	24	157	171	97	29	478	62
11	Balaghat	15	29	31	42	40	157	1	5	6	3	5	20	137
12	Shajapur	0	41	42	43	57	183	0	41	42	43	57	183	0
13	Khargone	181	105	111	76	16	489	181	105	111	76	14	487	2