

F.No.H-11013/4/2016-MGNREGA (VIII)
Government of India
Ministry of Rural Development
Department of Rural Development
MGNREGA Division

Krishi Bhawan, New Delhi
Dated: 12th January, 2017

To,
Principal Secretaries/Commissioners RD (All states)

Subject - Audit Paras of C&AG Report 8 on Mahatma Gandhi NREGA Audit of Scheme Rules 2011

Madam/ Sir,

The report from the O/o. C&AG on Mahatma Gandhi NREGA Audit of Scheme Rules-2011 has been submitted to the Ministry of Rural Development. The Audit Paras have been culled from the C&AG Report No.8 (2016) on Mahatma Gandhi NREGA Audit of Scheme Rules-2011, and States may refer to the enclosed report for further reference. States are requested to read the audit paras carefully and submit their response thereto for compilation at our end.

All States are requested to send their respective response to the audit paras by **10th February, 2017**. The Social Audit Officer (Digvijay Singh - 9958509215) at the Ministry will be following-up with all States to ensure support and follow-up for the same.

Yours faithfully


(Aparajita Sarangi)

Joint Secretary (MGNREGA)

Enclosed:

Annexure A - Audit paras from C&AG report on Social Audits

Annexure B - List of Gram Panchayats mentioned in the report

Annexure C - C&AG Report No.8 (2016) on Mahatma Gandhi NREGA Audit of Scheme Rules-2011

Audit paras from C&AG Report 8 on MGNREGA Audit of Scheme Rules

s.no.	Audit para no.	Audit Paras from C&AG report on Social Audits	States to respond	Response from State Rural Development Department/SAU
1.	<i>Audit para 2.1</i>	Audit observed that in seven states, SAU was not established till date (Dec 2015).	Kerala, Arunachal Pradesh, Jammu and Kashmir, Jharkhand, Uttrakhand, Goa and Himachal Pradesh	State Rural Development Department
2.	<i>Audit para 2.1</i>	In five states, the implementing agency is conducting the Social Audit in violation of provision of Section 4 of Rules.	Jammu and Kashmir, Jharkhand, Uttrakhand, Goa and Himachal Pradesh	State Rural Development Department
3.	<i>Audit para 2.1</i>	The department of Rural Development had engaged a private firm to conduct Social Audit in the state. As per agreement (January 2014), Social Audit or 2013-14 was to be completed within 12 months. No SAR had been submitted by the firm (July 2015) and only basic information of GPs was submitted. However, payment of 103.82 lakh had been made to the firm without completing Social Audit work.	Arunachal Pradesh	State Rural Development Department
4.	<i>Audit para 2.1</i>	In eight states SAUs were functioning as a cell within the department of Rural Development of the State Governments. In all these states, officers of the department of Rural Development had been given additional charge as head of the SAU.	West Bengal, Rajasthan, Punjab, Nagaland, Maharashtra, Haryana, Bihar and Assam	State Rural Development Department
5.	<i>Audit para 2.1</i>	In four states though an independent SAU was established, these were headed by the officers of the Rural Development Departments.	Madhya Pradesh, Manipur, Mizoram, Odisha	State Rural Development Department
6.	<i>Audit para 2.1</i>	The post of Director was lying vacant since March 2014.	Odisha	State Rural Development Department
7.	<i>Audit para 2.1</i>	The independent SAU of two states did not have its own bank account.	Odisha and Tripura	SAU
8.	<i>Audit para 2.2</i>	The Director was appointed in April 2015 who was superannuated in February 2015 by relaxing the prescribed criteria.	Meghalaya	State Rural Development Department
9.	<i>Audit para 2.2</i>	The State government appointed (April 2015) a retired government official as Director, SAU	West Bengal	State Rural Development

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		despite knowing about his part time association as Secretary with a NGO implementing programme funded by the State Rural Livelihood Mission, National Rural Livelihood Mission and MGNREGS. This violated the basic requirement of separation of Social Audit personnel from the implementing agencies of MGNREGS. It was also noted that the weightage criteria prescribed by Ministry was not followed for short-listing the DRPs.		Department
10.	<i>Audit para 2.3.1</i>	In 15 states, there was a shortfall of 65 SRPs and no assessment was made in six states (refer to Annexure 1)	Andhra Pradesh, Chattisgarh, Haryana, Himachal Pradesh, Jammu and Kashmir, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Odisha, Punjab, Telangana, Uttar Pradesh and West Bengal	SAU and State Rural Development Department
11.	<i>Audit para 2.3.1</i>	In 16 states, there was shortage of 481 DRPs, no assessment was made in six states (refer to Annexure 1).	Andhra Pradesh, Chattisgarh, Haryana, Himachal Pradesh, Karnataka, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Tamil Nadu, Telangana, Uttar Pradesh	SAU and State Rural Development Department
12.	<i>Audit para 2.3.1</i>	In 9 nine states, there was a shortage of 2091 BRPs and no assessment was made in 16 states.	Chattisgarh, Haryana, Karnataka, Madhya Pradesh, Manipur, Nagaland, Odisha, Tamil Nadu and Uttar Pradesh	SAU and State Rural Development Department
13.	<i>Audit para 2.3.1</i>	In three states, VRPs were not identified adequately by the State Governments to carry out the social audit of GPs once in six month as stipulated in the Rules.	Bihar, Himachal Pradesh and Maharashtra	SAU and State Rural Development Department
14.	<i>Audit para 2.4</i>	There was a shortfall of 22 to 27 percent in imparting training to Taluka (Block) Resource Persons (BRPs) during 2012-15	Gujarat	SAU and State Rural Development Department
15.	<i>Audit para</i>	The selection of VRPs and imparting training	Tripura	SAU

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	2.4	for facilitation of Social Audit was not done.		
16.	<i>Audit para 2.4</i>	There were 245 Village Resource Persons trained to facilitate <i>Gram Samparicha Samiti</i> in conducting Social Audit. However, format for audit report were not filled properly by them.	Madhya Pradesh	SAU
17.	<i>Audit para 2.4</i>	Various discrepancies were noted in finalizing SAR due to inefficient training.	West bengal	SAU
18.	<i>Audit para 2.4</i>	The SAU has not adopted any mechanism to assess the performance of its resource persons at different levels. Moreover, SAU did not have any mechanism of briefing pre and post Social Audit work except the basic training at the time of induction.	Assam	SAU
19.	<i>Audit para 2.4.1</i>	The Ministry, in March 2014, released Rs. 23.50 crore to National Institute of Rural Development to implement a project on training of trainers/capacity building of staff in the field of Social Audit. We however noted that NIRD, at the instance of Ministry utilised Rs. 20.39 crore towards Intensive Participatory Planning Exercise (Rs. 18.89 crore) and Sansad Adarsh Gram Yojna (Rs. 1.50 crore) instead of Social Audit training. The reasons for non-utilisation of fund for training of social audit were not found on record. The non-utilisation of fund meant for capacity building for social audit diluted its importance.	MoRD	
20.	<i>Audit para 2.5</i>	The Ministry in March 2015 released Rs. 79.20 lakh to the eight states under the Special Financial Assistance Project. Of these, Nagaland and Punjab, despite not having independent SAU, received Rs. 17.16 lakh under special project. In response to the audit query, Ministry stated that no progress report had been received from the States. Thus, even with the special project for provision of funds, Social Audit could not be strengthened.	MoRD	
21.	<i>Audit para 3.1.1</i>	The annual calendar to conduct Social Audit of GPs was not prepared in 14 states.	Andhra Pradesh, Gujarat, Telangana, Uttar Pradesh, Madhya Pradesh, Odisha, Assam, Haryana, Maharashtra, Punjab, West Bengal,	State Rural Development Department and SAU

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			Jammu & Kashmir, Jharkhand and Uttarakhand	
22.	<i>Audit para 3.1.2</i>	Out of 2,34,594 GPs to be covered for Social Audit in 25 States during 2014-15, only 1,20,841 (51 percent) GPs were covered and in 1,13,753 GPs, no social audit was conducted. The state-wise details are given in Annexure - 2	Annexure 2	State Rural Development Department and SAU
23.	<i>Audit para 3.2</i>	It was noted that in 16 GPs in six states, State Government has informed that social audit was conducted, however, it was observed during field visit that Social Audit was actually not conducted.	Telangana, Haryana, Punjab, Jharkhand, Jammu and Kashmir and Uttarakhand	State Rural Development Department and SAU
24.	<i>Audit para 3.2.1</i>	The evidence to ensure availability of Measurement Book, Muster Roll and Stock Register, etc. was not on record.	Chattisgarh, Gujarat and Meghalaya	State Rural Development Department and SAU
25.	<i>Audit para 3.2.1</i>	In 12 GPs out of 50 GPs, 51 records pertaining to Stock Register, Work Files, Measurement Book, Asset Register and Photographs were not made available to SAU team.	Sikkim	State Rural Development Department and SAU
26.	<i>Audit para 3.2.1</i>	Neither the implementing agency nor the SAU sought any record/information from district/block/GP level as required under the rules. Therefore there was little assurance of examination of records by the SAU relating to execution of works and expenditure incurred thereon.	Tripura	State Rural Development Department and SAU
27.	<i>Audit para 3.2.1</i>	No communication was made by SAU to DPC/PO seeking of records to be produced. In the test-checked GPs, few cases of non-production of records was observed. The SAU had not put in place any monitoring mechanism for production of records and action taken thereon.	Karnataka	SAU
28.	<i>Audit para 3.2.1</i>	The SAU sent intimation for conducting Social Audit 4 to 13 days in advance by email instead of the prescribed 15 days. Consequently, records relating to complete expenditure were not made available for Social Audit.	Andhra Pradesh and Telangana	SAU
29.	<i>Audit para 3.2.1</i>	In 50 test-checked GP, records were not provided 15 days in advance in 45 (90 percent) GPs. In 13 GPs, records were provided on same day of Gram Sabha meeting. In 5 out of 50 test-checked GPs, the line departments did	Uttar Pradesh	State Rural Development Department

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		not furnish record of executed works to SAU team. In other GPs, the status of executed works was not ascertained by POs.		
30.	<i>Audit para 3.2.1</i>	Out of 497 GPs where Social Audit was conducted during 2014-15, in 197 GPs, door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them was not done.	Gujarat, Meghalaya, Tripura and Uttar Pradesh	State Rural Development Department and SAU
31.	<i>Audit para 3.2.1</i>	In 4 states, there was no evidence of physical verification of project sites.	Chattisgarh, Gujarat, Tripura and Uttar Pradesh	State Rural Development Department and SAU
32.	<i>Audit para 3.2.1</i>	The evidence of list of records being examined by SAU teams was not found on record, door-to-door visit was not carried out to meet the beneficiaries of the MGNREGS and share relevant information with them	Madhya Pradesh and Odisha	State Rural Development Department and SAU
33.	<i>Audit para 3.2.1</i>	SAU teams did not verify the project sites.	Odisha	State Rural Development Department and SAU
34.	<i>Audit para 3.2.1</i>	SAU teams partially verified the project sites.	Madhya Pradesh	State Rural Development Department and SAU
35.	<i>Audit para 3.2.1</i>	In 48 GPs out of 49 test checked GPs, social auditor failed to collect information and check the issues pertaining to maintenance and collection of records. In 9 to 25 GPs records like, Job Card Register, Assets Register, Material Registers at work site, complaint register though not maintained/updated but stated to be maintained in SARs. Besides this, in 14 to 47 GPs, mis-match of figure of number of works executed, expenditure incurred, number of job cardholders etc. was noticed in SARs. There was no evidence of door-to-door visit to meet beneficiaries of the MGNREGS and physical verification of work sites.	Assam	State Rural Development Department and SAU
36.	<i>Audit para 3.2.1</i>	In 34 out of 50 test checked GPs, evidence in support of verification of records such as copies of documents were not enclosed with SARs. In another 14 GPs, SARs were not available. There was no evidence of physical verification of work sites, door-to-door visit to	Bihar	State Rural Development Department

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		meet beneficiaries of the MGNREGS and share relevant information with them.		
37.	<i>Audit para 3.2.1</i>	The SAU teams were collecting records on the date of Gram Sabha meeting for Social Audit. There was no evidence of physical verification of work sites and door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them.	Haryana	State Rural Development Department
38.	<i>Audit para 3.2.1</i>	The SARs were filled up perfunctorily making it difficult to ascertain the verification status. In Jawhar block, record of the line department was not made available to Social Audit team. There was no evidence of physical verification of work sites.	Maharashtra	State Rural Development Department
39.	<i>Audit para 3.2.1</i>	In 40 out of 50 test checked GPs, the POs did not make necessary arrangement for submission of records to SAU team 15 days prior to commencement of Gram Sabha meeting for Social Audit. There was no evidence of physical verification of work sites and door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them.	Punjab	State Rural Development Department and SAU
40.	<i>Audit para 3.2.1</i>	In 13 GPs records were provided after a delay of 5 to 11 days. Also out of 43,163 beneficiaries in 50 GPs, interaction was done with only 162 beneficiaries of 25 GPs during door-to-door visit. Further, only two percent of the works were physically verified.	Rajasthan	State Rural Development Department and SAU
41.	<i>Audit para 3.2.1</i>	Door-to-door visit was not undertaken in 32 GPs.	West Bengal	SAU
42.	<i>Audit para 3.2.2</i>	In 91 GPs, laborers and village community were not informed about the Gram Sabha.	Himachal Pradesh, Odisha, Tripura	State Rural Development Department and SAU
43.	<i>Audit para 3.2.2</i>	In 45 out of 50 test checked GPs, no documentary evidence regarding intimation of Social Audit by Gram Sabha to laborers and village community was produced to audit.	Chattisgarh	State Rural Development Department and SAU
44.	<i>Audit para 3.2.2</i>	In 23 out of 50 test checked GPs, records of <i>munadi</i> orders were not produced to audit for verification.	Madhya Pradesh	State Rural Development Department and SAU
45.	<i>Audit para 3.2.2</i>	In 45 GPs, interaction with 363 Job cardholders, on random basis, was done to assess the awareness on Social Audit and their	Assam	State Rural Development Department and

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		involvement in the process. 9 to 67 percent villagers expressed their ignorance about the process of Social Audit. Similarly, 58 percent stated that they were not aware of Gram Sabha for Social Audit.		SAU
46.	<i>Audit para 3.2.2</i>	In all the test checked GPs (except Dumri, Jhakra Sheikh), there was no evidence to verify whether the laborers and village community were informed about the Social Audit by gram sabha.	Bihar	State Rural Development Department
47.	<i>Audit para 3.2.2</i>	The laborers and village community was not informed about the Gram Sabha conducting Social Audit to ensure full participation.	Jammu & Kashmir and West Bengal	State Rural Development Department and SAU
48.	<i>Audit para 3.3</i>	In 135 GPs in 11 States, Gram Sabha meetings were not held to discuss the findings of Social Audit.	Andhra Pradesh, Assam, Bihar, Goa, Haryana, Maharashtra, Meghalaya, Odisha, Telangana, Tripura and Uttrakhand	State Rural Development Department and SAU
49.	<i>Audit para 3.3</i>	In 241 GPs in 11 States, Gram Sabha meetings were not convened at a neutral place.	Andhra Pradesh, Goa, Himachal Pradesh, Karnataka, Maharashtra, Mizoram, Punjab, Tamil Nadu, Telangana, Tripura and West Bengal	State Rural Development Department and SAU
50.	<i>Audit para 3.3</i>	IN 560 GPs in 20 States, Gram Sabha meetings were not chaired by an elderly person.	Andhra Pradesh, Bihar, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Odisha, Punjab, Rajasthan, Telangana, Tripura, Uttrakhand and West Bengal	State Rural Development Department and SAU
51.	<i>Audit para 3.3</i>	No evidence regarding gram sabha meeting chaired by elderly person was available in the SARs	Assam	State Rural Development Department
52.	<i>Audit para 3.3</i>	In 453 GPs in 12 States, decisions of the Gram Sabha were not put to vote.	Andhra Pradesh, Bihar, Goa, Himachal Pradesh, Madhya Pradesh, Maharashtra, Mizoram,	State Rural Development Department and SAU

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			Odisha, Telangana, Tripura, Uttar Pradesh and West Bengal	
53.	<i>Audit para 3.3</i>	In 567 GPs in 15 States, ATRs of previous Social Audits were not discussed in the Gram Sabha meetings.	Andhra Pradesh, Assam, Bihar, Chattisgarh, Gujarat, Himachal Pradesh, Jharkhand, Maharashtra, Meghalaya, Mizoram, Odisha, Punjab, Telangana, Tripura and West Bengal	State Rural Development Department and SAU
54.	<i>Audit para 3.3</i>	In 534 GPs in 16 States, SARs were not countersigned by the chairperson of the Gram Sabha.	Bihar, Chattisgarh, Gujarat, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Odisha, Tamil Nadu, Tripura, Uttarakhand, Uttar Pradesh and West Bengal	State Rural Development Department and SAU
55.	<i>Audit para 3.3</i>	In case of 10 States, out of 557 Social Audits conducted, 222 SARs were not prepared.	Assam, Bihar, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Mizoram, Punjab and West Bengal	State Rural Development Department and SAU
56.	<i>Audit para 3.3</i>	A total of 364 SARs in 11 States were not prepared in standard format as prescribed by SAU/Ministry. State wise details are given in Annexure 3	Annexure 3	State Rural Development Department and SAU
57.	<i>Audit para 3.3</i>	In 335 GPs in 9 States, SARs were not prepared in local language.	Assam, Himachal Pradesh, Jammu & Kashmir, Maharashtra, Meghalaya, Mizoram, Odisha, Sikkim and Tripura	State Rural Development Department and SAU
58.	<i>Audit para 3.3</i>	In 577 GPs in 15 States, SARs were not displayed on the notice board of the GP.	Andhra Pradesh, Assam, Bihar, Chattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Maharashtra, Meghalaya, Telangana,	State Rural Development Department and SAU

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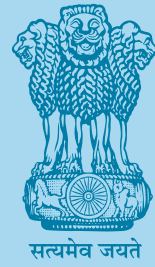
			Tripura, Uttrakhand, Uttar Pradesh and West Bengal	
59.	<i>Audit para 3.3</i>	In 881 GPs in 21 States, there was no wall painting to display details of money paid to job cardholders.	Andhra Pradesh, Assam, Bihar, Chattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Mizoram, Odisha, Punjab, Sikkim, Tamil Nadu, Telangana, Tripura, Uttrakhand, Uttar Pradesh and West Bengal	State Rural Development Department and SAU
60.	<i>Audit para 3.3</i>	In 924 GPs in 24 States, proceedings of Gram Sabha were not video recorded	Andhra Pradesh, Assam, Bihar, Chattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Telangana, Uttrakhand, Uttar Pradesh and West Bengal	State Rural Development Department and SAU
61.	<i>Audit para 3.3</i>	In 649 GPs in 19 States, neither DPC nor member nominated by DPC attended the Gram Sabha	Andhra Pradesh, Assam, Bihar, Chattisgarh, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Tripura, Uttar Pradesh and West Bengal	State Rural Development Department and SAU
62.	<i>Audit para 3.3</i>	In 657 GPs in 20 States, Gram Sabha meetings were held less than 10 percent of participation by village community.	Andhra Pradesh, Bihar, Chattisgarh, Goa, Gujarat, Haryana,	State Rural Development Department and

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			Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Rajasthan, Tamil Nadu, Telangana, Tripura, Uttarakhand, Uttar Pradesh and West Bengal				SAU	
63.	<i>Audit para 4.2</i>	It was noted that in 11 States public hearing after Social Audit was not held at block level	Gujarat, Karnataka, Tamil Nadu, Tripura, Assam, Haryana, Punjab, West Bengal, Goa, Himachal, Jharkhand and in other state information was not available.				State Rural Development Department and SAU	
64.	<i>Audit para 4.2</i>	In seven cases First Information Report (FIR) were lodged while 444 cases in 16 test check districts involving misappropriation of Rs. 164.22 lakh were pending as on March 2015. No punitive action was taken against these cases.	Uttar Pradesh				State Rural Development Department	
65.	<i>Audit para 4.2</i>	Out of 88 public hearing meetings to be conducted in 44 blocks test checked during 2014-15, only 45 meetings were conducted.	Odisha				State Rural Development Department	
66.	<i>Audit para 4.2</i>	In four test-checked districts where public hearing was held, no action was taken on ATRs submitted by the blocks.	Maharashtra (Nashik, Nanded, Nagpur and Wardha)				State Rural Development Department	
67.	<i>Audit para 4.3</i>		Andhra Pradesh, Telangana, Uttar Pradesh				State Rural Development Department	
			S. No	State	Amount misappropriated	Amount recovered	Balance	%age of recovery
			1	Andhra Pradesh	54.41	19.55	34.86	36
			2	Telangana	54.01	16.35	37.66	30
			3	Uttar	3.44	0.03	3.4	1

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		Pradesh			1			
		It was noted that a significant portion of the misappropriated amount pointed out in Social Audit, as tabulated below, was yet to be recovered.						
68.	<i>Audit para 4.4</i>	It was noted that out of 25 States reviewed, SEGC was not constituted in 5 States					Andhra Pradesh, Bihar, Chattisgarh, Himachal Pradesh and Telangana	State Rural Development Department
69.	<i>Audit para 4.4</i>	SEGC though constituted in 18 States, did not monitor the action taken by the State Governments on SARs.					Assam, Goa, Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Odisha, Punjab, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal	State Rural Development Department
70.	<i>Audit para 4.5</i>	It was noted that in all selected States summary findings of the Social Audit was not submitted to C&AG.					All States	State Rural Development Department and SAU
71.	<i>Audit para 4.6</i>	It was noted that action taken on the Social Audit Reports was not incorporated in the Annual Report to be laid before the State Legislature and Parliament					MoRD and All States	State Rural Development Department and SAU



Report on Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 (Social Audit Rules)



**Report of the
Comptroller and Auditor General of India
Union Government (Civil)
Report No. 8 of 2016**

**Report on
Mahatma Gandhi National Rural Employment
Guarantee Audit of Scheme Rules, 2011
(Social Audit Rules)**

**Report of the
Comptroller and Auditor General of India
for the year ended March 2015**

**Union Government (Civil)
Report No. 8 of 2016**

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Preface

This report of the Comptroller and Auditor General of India containing the results of audit on Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 (Social Audit Rules) has been prepared for submission to the President of India under Article 151 of Constitution.

In last three years (2012-15), ₹ 1,14,155 crore was incurred on Mahatma Gandhi National Rural Employment Guarantee Scheme. To ensure the optimum utilisation of fund and extent of the success of the implementation of the Scheme for the benefit of the stakeholders, social audit mechanism was institutionalised and notified in April 2011. With a view to review the progress in implementation of Audit of Scheme Rules, 2011, we decided to take up this audit.

The audit covered Social Audit Units and evaluation of Social Audits conducted by the states during 2014-15. Field audit of relevant records of the Ministry of Rural Development, State Governments and Districts, Blocks and Panchayat level offices was conducted between April 2015 and August 2015.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Background

Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011 (Rules) were enacted with the objectives to promote transparency and accountability in the implementation of programme, inform and educate people about their rights and entitlements, provide platform for people to express their needs and grievances, promote people's participation in all stages of the implementation and strengthening the scheme by deterring corruption and improving implementation. Rules provide nature of infrastructure and procedure to conduct the Social Audit.

The Audit of implementation of Rules was conducted to assess the establishment of Social Audit Units, planning and conduct of Social Audit. For this purpose we covered 1140 *Gram Panchayats* in 25 states where Social Audits were conducted during 2014-15.

The important findings of the audit are given below:

Social Audit Unit and Resource Persons

- Social Audit Units were not set up in **Arunachal Pradesh, Goa, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, and Uttarakhand.**

(Para 2.1)

- In **Assam, Bihar, Haryana, Maharashtra, Nagaland, Punjab, Rajasthan** and **West Bengal**, Social Audit Units were functioning as a cell within the department of Rural Development of the State Governments.

(Para 2.1)

- In **Madhya Pradesh, Manipur** and **Mizoram**, though societies have been set up as Social Audit Units but these were headed by departmental officers as additional charge. In **Odisha**, post of Director had been lying vacant since March 2014.

(Para 2.1)

- Shortage of resource persons to support and carry out Social Audits was observed. In 14 states where independent Social Audit Units had been established, the shortage of 43 (22 *per cent*) State Resource Persons, 358 (24 *per cent*) District Resource Persons and 1957 (57 *per cent*) Block Resource Persons were observed. In five states assessment of Village Resource Persons was not done whereas in nine states, Village Resource Persons were adequately identified/deployed.

(Para 2.3.1)

- States did not take the advantage of the Special Project launched by the Ministry to support the conduct of Social Audit and also failed to strengthen the resources for Social Audit.

(Para 2.5)

Planning and Execution of Social Audit

- Annual Calendar to conduct the Social Audit was not prepared in majority of States.

(Para 3.1.1)

- Out of 2,34,594 GPs to be covered for Social Audit in 25 States during 2014-15, only 1,20,841 GPs (51 *per cent*) were covered. Audit selected 1124 GPs where Social Audit was conducted during 2014-15. In 368 GPs Social Audit was conducted twice whereas in 756 GPs once.

(Para 3.1.2) & (Para 3.2)

- Instances of non-requisition/non-production of records in large number of cases were noted. In some cases evidence in support of requisition/verification of records were not enclosed with Social Audit Reports.

(Para 3.2.1)

- In **Assam, Bihar, Haryana, Gujarat, Punjab, Tripura** and **Uttar Pradesh**, door to door visits were not carried out to meet beneficiaries and share relevant information with them.

(Para 3.2.1)

- **Assam, Bihar, Gujarat, Maharashtra, Tripura** and **Uttar Pradesh** did not have any evidence of physical verification of work sites. In **Punjab** and **Haryana**, physical verification of work sites was not carried out.

(Para 3.2.1)

- Instances of non-convening of *Gram Sabha* meetings, low participation of village community, non-discussion of Social Audit findings, non-preparation of Social Audit Reports in local language and prescribed format, non-video recording and uploading of proceedings of *Gram Sabha* and Social Audit Reports on website, etc. were observed.

(Para 3.3)

Follow up of Social Audit

- In **Assam, Goa, Haryana, Himachal Pradesh, Gujarat, Jharkhand, Karnataka, Punjab, Tamil Nadu, Tripura** and **West Bengal**, block level public hearings were not held to discuss Social Audit findings and to ensure that the orders were issued in open.

(Para 4.2)

- **Andhra Pradesh** and **Telangana** did not constitute State Employment Guarantee Council after April 2013. In **Gujarat, Haryana, Madhya Pradesh, Odisha** and **Punjab**, State Employment Guarantee Council did not monitor action taken by the State Governments on Social Audit Reports.

(Para 4.4)

- Summary of findings of the Social Audit was not submitted to Comptroller and Auditor General of India by the States and action taken on the Social Audit Reports was not incorporated in the annual report to be laid before the State Legislature and Parliament.

(Para 4.5) & (Para 4.6)

Summary of Recommendations

- Ministry may fix a time frame and impress upon the State Governments to establish an independent SAU.
- Ministry may impress upon the State Governments to ensure availability of adequate trained resource persons at all levels.

- Effective steps may be taken to ensure the preparation of Annual Calendar and its implementation shall also be monitored.
- Record management may be improved at all levels to facilitate credibility of Social Audit.
- Social Audit Team may ensure verification of project sites and conduct door to door visit in compliance with the extant provisions.
- Awareness amongst the stakeholders for full participation in the *Gram Sabha* meetings on Social Audit may be ensured.
- Conducting of Social Audit meetings and reporting mechanism, as per the provisions of Rules may be ensured.
- Follow up action at all levels as per provisions of the Rules may be ensured.

CHAPTER-I INTRODUCTION

Social Audit is an audit of a Scheme/Programme that is conducted jointly by the Government functionaries and the people, especially by those people who are affected by, or are the intended beneficiaries of such scheme. Hence, Social Audit can be described as verification of the implementation of a programme/scheme and its results by the community with active involvement of the primary stakeholder. This is done by comparing official records with actual ground realities, with the participation of the community in the verification exercise and reading out the findings of the verification exercise aloud in a public platform. Oral testimonies and facts are obtained from the public and compared with the official records. The Social Audit process goes beyond accounting for the money that has been spent to examine whether the money was spent properly and has made a difference to people's lives.

The major objectives of Social Audit are to promote transparency and accountability in the implementation of programme, inform and educate people about their rights and entitlements, provide a collective platform for people to express their needs and grievances, promote people's participation in all stages of the implementation and strengthening the scheme by deterring corruption and improving implementation.

1.1 Background

Section 17 of the Mahatma Gandhi National Rural Employment Guarantee Act 2005 (Act) states that the *Gram Sabha* would monitor the execution of works within the *Gram Panchayat* (GP), conduct regular Social Audits of all the projects under the scheme taken up within the GP. GP shall make available all relevant records to the *Gram Sabha* for the purpose of conducting the Social Audit.

The Government of India, Ministry of Rural Development (Ministry), in consultation with the Comptroller and Auditor General (C&AG) under sub section (1) of section 24 of the Act, has framed a set of Rules in April 2011 titled the "Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules-2011" (Rules).

The Rules *inter-alia* included Social Audit facilitation by the State Governments, identification and creation of independent organization *viz.* Social Audit Unit (SAU), process of conducting Social Audit and obligations of certain persons in relation to Social Audit. As per 3 (1) of Rules, the State Government shall facilitate conduct of Social Audit of the works taken up under the Act in every GP at least once in six months in the manner prescribed under these Rules. The Social Audit Unit (SAU), an independent organization, would facilitate conduct of Social Audit by *Gram Sabha* with the help and support of Resource Persons identified by State SAU at district and village levels. The Resource Persons along with the primary stakeholders shall verify the records related to payment, procurement of materials and other financial transactions, visit the work sites, contact wage seekers, collate records and convene a *Gram Sabha* to discuss the findings of the verification exercise and to review the compliance on transparency and accountability, fulfilment of rights and entitlements of labourers and proper utilization of funds. The Social Audit Report (SAR) shall be prepared in local language based on their findings to be read out to the *Gram Sabha*. The *Gram Sabha* will deliberate on the findings and the implementing agencies have to respond to the report presented in the *Gram Sabha*.

1.2 Audit Objectives

The audit was conducted to assess:-

- Whether independent SAU were established with adequate resources in each state;
- Whether planning of Social Audit was effective and Social Audits conducted during 2014-15 were in accordance with extant orders.
- Whether follow up mechanism by State Employment Guarantee Council (SEGC), Central Employment Guarantee Council (CEGC) and Ministry of Rural Development (Ministry), etc. was adequate.

1.3 Audit Scope and Methodology

The audit covered 29¹ States to review the establishment of Social Audit Unit, availability of resources persons and planning process. However, the audit of the execution of Social Audit was restricted to 1140² GPs of 290 Districts in 25 States as in the remaining four states *viz.* **Arunachal Pradesh,**

¹ Except Delhi as MGNERS is not applicable.

² Assam (49), Goa (20), Himachal Pradesh (23), Meghalaya (48), Mizoram, (28) Uttarakhand (32), West Bengal (40) and in other States 50 GPs each

Kerala, Manipur and Nagaland, Social Audit was not done as per the Rules. In each state, the GPs were selected from the randomized list of all Social Audits done across the state during 2014-15 using by Simple Random Sampling without Replacement (SRSWR) method.

An entry conference was held on 27 April 2015 with Ministry of Rural Development (Ministry) to discuss audit methodology, scope, objectives and criteria. In addition, entry conferences were also held by the Pr. Accountants General/Accountants General with the State Government before commencement of audit at State level. Audit included examination of records of Ministry, State Government department responsible for implementing Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), SAU Headquarters; District Programme Coordinators (DPC) and Programme Officers (PO). Audit teams also visited selected GPs for evaluation of the SAR and also POs/DPCs of selected GPs for evaluating their support to Social Audit and follow up action on SAR taken by them.

Exit conference was held at the State level by the Pr. Accountant General/Accountant General with the State Government, where state-specific findings were discussed. After the conclusion of audit and consolidation and analysis of audit findings, an exit conference was held with Ministry on 17 November 2015 wherein audit findings and recommendations were discussed. Replies received from the Ministry (December 2015) have been suitably incorporated in the Report.

1.4 Audit Criteria:

Audit criteria were derived from:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005;
- Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011;
- Instructions issued by the Ministry and rules issued by State Government and SAU from time to time in this regard;
- MGNREGA Operational Guidelines 2013 and Amendment thereon.

1.5 Structure of the Report

The audit issues have been analysed from an all-India perspective and the layout of the Report is as under:

- Chapter 2 gives the status of SAUs, resource persons and their capacity building.
- Chapter 3 deals with the planning and execution of Social Audit.
- Chapter 4 deals with the follow up action on SARs.

1.6 Acknowledgement

We wish to acknowledge the cooperation received from Ministry of Rural Development, State Governments, SAUs, and MGNREGS implementing departments in the States during the audit process.

CHAPTER-II

SOCIAL AUDIT UNIT AND RESOURCE PERSONS

Section 4 of the Rules stipulates that State Government shall identify or establish an independent organisation referred (to) as SAU to facilitate conduct of Social Audit by *Gram Sabha*. This SAU may either be a Society or a Directorate, independent of the implementing departments/agencies. The Director/Chief Executive Officer of the Society/Directorate shall be a person who has worked in the social sector for the rights of the people for not less than ten years. The work may also be outsourced to an outside agency preferably possessing adequate experience in rights and entitlement based programme. The SAU shall have an independent staff structure comprising State Resource Persons (SRP) and thematic experts, District Resource Persons (DRP), Block Resource Persons (BRP) and Village Resource Persons (VRP). The SAU is responsible for the following:

- build capacities of the *Gram Sabha* for conducting Social Audit and towards this purpose identify, train and deploy suitable resources at village, block, district and state level, drawing from primary stakeholder, civil society organisations having knowledge and experience of working for the rights of people;
- prepare Social Audit reporting formats, resource material, guidelines and manuals for Social Audit process;
- create awareness amongst labourers about their rights and entitlements under the Rules;
- facilitate verification of records with primary stakeholders and work sites;
- facilitate smooth conduct of Social Audit *Gram Sabha* for reading out and finalizing decisions after due discussions;
- host SARs including Action Taken Reports (ATRs) in the public domain.

Further, as per Section 7 (6) of the Rules, cost of establishing the SAU and conducting Social Audit shall be met by the Central Government as central assistance in accordance with the instructions issued in this regard. Ministry issued instruction/clarification (August 2012/April 2013) that the

cost of establishing SAU and conducting Social Audit in the States shall be met from within the 'Administrative Charges' under MGNREGS. The States may spend up to one *per cent* on SAU within the *six per cent* permissible limit under this head.

2.1 Establishment of SAUs

Section 4 of the Rules stipulates that State Government shall identify or establish an independent SAU to facilitate conduct of Social Audit by *Gram Sabha*. This SAU may either be a Society or a Directorate, independent of the implementing departments/agencies. Audit observed that in seven states³, SAU was not established till date (Dec 2015). Of these, in five states i.e. **Goa, Himachal Pradesh, Jammu & Kashmir, Jharkhand** and **Uttarakhand**, the implementing agency is conducting the Social Audit in violation of provision of Section 4 of Rules. In **Kerala**, Social Audit was being conducted by Social Audit cell established in December 2010 under the provision of guidelines issued in October 2007. In **Arunachal Pradesh**, the department of Rural Development had engaged a private firm to conduct Social Audit in the state. As per agreement (January 2014), Social Audit for 2013-14 was to be completed within 12 months. No SAR had been submitted by the firm (July 2015) and only basic information of GPs was submitted. However, payment of ₹ 103.82 lakh had been made to the firm without completing the Social Audit work.

In other States, we noted that;

- In eight states⁴ SAUs were functioning as a cell within the department of Rural Development of the State Governments. In all these states, officers of the department of Rural Development had been given additional charge as head of the SAUs.
- In four states⁵ though an independent SAUs was established, these were headed by the officers of the Rural Development Departments. In **Odisha**, the post of Director was lying vacant since March 2014. Further, out of these four states, SAU in **Odisha** did not have its own bank account.

³ Arunachal Pradesh, Goa, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, and Uttarakhand.

⁴ Assam, Bihar, Haryana, Maharashtra, Nagaland, Punjab, Rajasthan and West Bengal

⁵ Madhya Pradesh, Manipur, Mizoram and Odisha

- In 10 states⁶, Societies/NGOs were functioning as independent SAUs with full time Director as their head. In **Gujarat**, independent SAU (NGO) was functioning up to January 2015 and establishment of new SAU was in progress. In **Meghalaya**, SAU started functioning from April 2015. Further, out of these 10 states, SAU in **Tripura** did not have its own bank account.

From the above it is evident that even after four years of promulgation of the Rules, independent SAU could not be established in 15 states and out of 14 states where independent SAU was established, four states had the independent SAU being headed by departmental officers. This adversely affects the effective roll-out of Social Audits.

The issue of not-setting up of independent SAU was also taken up with Ministry. Ministry stated (June 2015) that it had not given any time frame for establishing the independent SAU to the State Governments. However, in every Performance Review Committee and Review Meeting, State Governments were advised to comply with the provisions of the Rules.

Ministry further replied (December 2015) that it had given the necessary direction to the concerned states to set up independent SAU within three months and to have a separate bank account of the SAU where one *per cent* of the allocated budget for MGNREGS for the state could be directly transferred at the beginning of the year.

2.2 Transparency in Recruitment Process

Norms of recruitment of staff of independent SAU issued by Ministry (August 2014) stipulate that post of Director shall be filled by a social activist experienced for not less than 10 years in conduct of Social Audit and right based activities. Further, if retired government official is appointed by the State for the position of Director, SAU, only officials who have not served in any Government position for the last five years shall be eligible. We, however, observed deviations viz.:

- In **Meghalaya**, the Director was appointed in April 2015 who was superannuated in February 2015 by relaxing the prescribed criteria.
- In **West Bengal**, State Government appointed (April 2015) a retired government official as Director, SAU despite knowing about his part

6 Andhra Pradesh, Chhattisgarh, Gujarat, Karnataka, Meghalaya, Sikkim, Tamil Nadu, Tripura, Telangana and Uttar Pradesh

time association as Secretary with a NGO implementing programme funded by West Bengal State Rural Livelihood Mission, Nation Rural Livelihood Mission and MGNREGS. This violated the basic requirement of separation of Social Audit personnel from the implementing agencies of MGNREGS. Further, we also noted that the weightage criteria prescribed by Ministry was not followed for short-listing the DRPs.

Such deviations affect the independence of SAU.

Ministry replied (December 2015) that concerned states would be asked to submit their response in writing.

2.3 Resource Persons for Social Audit

The SAU should have an independent staff structure comprising of State Resource persons (SRPs) with the responsibility to evaluate the Social Audit process and research and data analysis on the finding of Social Audit and thematic experts, District Resource Persons (DRPs) responsible for identification and training of Village Resource Persons (VRPs) and anchor the Social Audit Team at district level, Block Resource Persons (BRPs) for identifying and train GP level resource person and guide them during the Social Audit verification process and Village Resource Persons (VRPs) to conduct the Social Audit at field level. As per Ministry's norms (July 2012), the requirement of state team monitor in each state was fixed from seven to 10 persons, district resource person from one to two persons for each district, block resource person from two to three persons for each block and village resource person from four to five persons for each GP depending on the size of the State/District. Further, Section 4 of the Rules provides that SAU shall identify and train appropriate number of SRPs, DRPs and VRPs to facilitate the *Gram Sabha* in conducting Social Audit.

2.3.1 Availability of Resource Persons for Social Audit

The details of availability and shortage of Resource Persons for Social Audit in respect of 29 states are shown in **Annex-I**. We noted that:

State Level Resource Person

- In 15 states, there was shortfall of 65 SRPs and no assessment was made in six states. Appointment of resource persons in **Assam** and **Rajasthan** is under process. No shortfall of resource persons was noted in remaining six states.

District Level Resource Person

- In 16 states, there was shortage of 481 DRPs, no assessment was made in six states. Appointment of resource persons in **Rajasthan** was under process. No shortfall of resource persons was noted in remaining six states.

Block Level Resource Person

- In nine states, there was shortage of 2091 BRPs and no assessment was made in 16 states. Appointment of resource persons in **Maharashtra** was under process. No shortfall of resource persons was noticed in three states.

Village Level Resource Person

- In three states, VRPs were not identified adequately by the State Governments to carry out the social audit of GPs once in six month as stipulated in the Rules. In 15 states, requirement of VRPs were not assessed and identified. Requirement of VRPs were adequately identified only in 11 states.

Further, even in 14 states where independent SAU was established, the shortage of 43 (22 *per cent*) SRPs, 358 (24 *per cent*) DRPs and 1,957 (57 *per cent*) BRPs was observed. In five states, assessment of requirement of VRPs was not done whereas in nine states, VRPs were adequately identified/ deployed.

Thus, shortage/inadequacy in deployment of independent resource persons hampered the effective conduct of Social Audit.

Ministry accepted the observation and stated (December 2015) that directions would be issued to all the states to ensure the deployment of resource persons within a specified time frame.

2.4 Training of Resource Persons

As per section 4 of the Rules, SAU shall identify and train appropriate number of SRPs, DRPs, BRPs and VRPs to facilitate the *Gram Sabha* in conducting Social Audit. Training is inculcation of knowledge and professional skill for the performance of Social Audit. We noted that:

- In **Gujarat**, there was shortfall of 22 to 27 *per cent* in imparting training to *Taluka* (Block) Resources Group (BRPs) during 2012-15.

- In **Tripura**, selection of VRPs and imparting training for facilitation of Social Audit was not done.
- In **Madhya Pradesh**, 245 Village Social Animators (VSA) were trained to facilitate *Gram Samparicha Samiti* in conducting Social Audit. However, format for audit report were not filled properly by them.
- In **West Bengal**, various discrepancies were noted in finalizing SAR due to insufficient training.
- In **Assam**, SAU has not adopted any mechanism to assess the performance of its resources persons as well as to monitor the inadequacies of its resources persons at different levels. Moreover, SAU did not have any mechanism of briefing pre and post Social Audit work except the basic training at the time of induction.
- In other states where Social Audit was conducted, the information regarding training of resource persons was not furnished.

Ministry replied (December 2015) that it was in the process of developing a standardized training module on Social Audit with Tata Institute of Social Sciences for resource personnel and preparing a comprehensive calendar to train them in phased manner.

2.4.1 Non Utilization of Funds for Training for Social Audit

Ministry, in March 2014, released ₹ 23.50 crore to National Institute of Rural Development (NIRD) to implement a project on training of trainers/ capacity building of staff in the field of Social Audit. We however noted that NIRD, at the instance of Ministry utilized ₹ 20.39 crore towards Intensive Participatory Planning Exercise (₹ 18.89 crore) and *Sansad Aadrsh Gram Yojana* (₹ 1.50 crore) instead of Social Audit training. The reasons for non-utilization of fund for training of Social Audit were not found on record. The non-utilization of fund meant for capacity building for Social Audit diluted its importance.

Ministry replied (December 2015) that steps would be taken for proper utilisation of funds for training of Social Audit.

2.5 Special Project

In order to provide additional support to the States to conduct the Social Audit as laid down under the Rules, Ministry decided (June 2014) to provide technical assistance under a special project that would be in operation till

2017. Under this, the cost of engaging Social Audit resource persons at the State and District level was to be reimbursed to the States/UT subject to setting up of SAU, conduct of Social Audit and follow-up as prescribed by the Ministry. The release to the States was to be made in two instalments subject to certain conditions.

Ministry, in March 2015, released ₹ 79.20 lakh to the eight States⁷ under this project. Of these, **Nagaland** and **Punjab**, despite not having independent SAU, received ₹ 17.16 lakh under special project. In response to the audit query, Ministry stated that no progress report had been received from the States. Thus, even with the special project for provision of funds, Social Audit could not be strengthened.

Ministry replied (December 2015) that it was taking the necessary steps to ensure that funds for the special project were released to all concerned states.

2.6 Conclusion

The establishment of SAU as stipulated in Section 4 of the Rules was still not completed in 15 states even after four years of promulgation of the Rules. In the remaining 14 states where independent SAU was established, four states, the independent SAU being headed by Departmental officers. Further, there was a shortage in the availability of Resource Persons in most of the States. Even in the 14 states where independent SAU was established, the percentage of shortfall was 22 to 57 *per cent*. Capacity building was also not ensured in states. States also did not take advantage of the Special Project launched by the Ministry to support the conduct of Social Audit and also failed to strengthen the resources for Social Audit.

2.7 Recommendations :

- (i) Ministry may fix a time frame and impress upon the State Governments to establish an independent SAU.
- (ii) Ministry may impress upon the State Governments to ensure availability of adequate trained resource persons at all levels.

⁷ Andhra Pradesh (₹ 9.90 lakh), Chhattisgarh (₹13.86 lakh), Gujarat (₹11.22 lakh), Nagaland (₹ 7.26 lakh), Punjab (₹ 9.90 lakh), Sikkim (₹ 5.94 lakh), Tamil Nadu (₹ 15.18 lakh) and Tripura (₹ 5.94 lakh).

CHAPTER-III PLANNING AND EXECUTION OF SOCIAL AUDIT

3.1 Planning

Section 6(1) of the Rules provides that each Social Audit Unit (SAU) shall at the beginning of the year, frame an annual calendar to conduct at least one Social Audit in each GP every six months. A copy of the calendar shall be sent to all the DPCs for making necessary arrangements. The calendar should lay out the sequence and dates of *Gram Sabha* and Social Audit public hearing for all the GPs of the State. Any change in the actual conduct of Social Audit vis-à-vis the Social Audit calendar approved, is to be considered as a violation of the process and can take place only with the approval of Director, SAU and Principal Secretary, Rural Development Department.

3.1.1 Calendar of Social Audit

In five states⁸ annual calendar to conduct Social Audit of GPs was prepared and in 14 states⁹, no annual calendar was prepared. Six states¹⁰ have not furnished the information.

Thus, annual calendar to conduct Social Audit in each GP was not prepared in majority of states.

Ministry replied (December 2015) that direction would be issued to all the states to ensure the notification of the calendar for Social Audit with in a specified time frame.

3.1.2 Shortfall in achieving Social Audit coverage

Out of 2,34,594 GPs to be covered for Social Audit in 25 States during 2014-15, only 1,20,841 (51 *per cent*) GPs were covered and in 1,13,753 GPs, no Social Audit was conducted. The state-wise details are given in **Annex-II**.

3.2 Evaluation of Social Audit process

To assess the effectiveness of the Social Audit, we selected 1140 GPs¹¹

⁸ Chhattisgarh (prepared in November 2014), Karnataka, Meghalaya, Mizoram and Sikkim

⁹ Andhra Pradesh, Assam, Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, Punjab, Telangana, Uttarakhand, Uttar Pradesh and West Bengal

¹⁰ Bihar, Goa, Himachal Pradesh, Rajasthan, Tamil Nadu and Tripura

¹¹ Independent SAU- 448 GPs; Headed by officer of Rural Development Department - 178 GPs; Cell within Deptt.-339 GPs and No SAU-175 GPs

(using SRSWR method) in 25 states¹² where in ₹ 414.89 crore¹³ was incurred on MGNREGS works and Social Audit was stated to have been conducted during 2014-15. We noted that in 16 GPs in six states¹⁴, State Government has informed that Social Audit was conducted, however, it was observed during field visit that Social Audit was actually not conducted which implied that reliable data on Social Audit was not available with the State Governments.

Further, Section 3 (1) of the Rules stipulates that Social Audit should be conducted in each GP at least twice a year. However, during 2014-15, Social Audit was conducted in 1124 GPs, out of which in 368 GPs, Social Audits were conducted twice and once in 756 GPs. Thus, 1492 Social Audits were conducted instead of 2248 (1124 x2) as stipulated in the said provision and there was a short fall of 756 (34 *per cent*) Social Audits. The state-wise details are given in **Annex-II**.

Findings on the Social Audit conducted are detailed below:

3.2.1 Availability of records

Section 5 of the Rules and provisions of para 13 of Operational Guidelines 2013(OG) stipulate that Programme Officer shall ensure that all the records and information of the implementing agencies including Action Taken Report (ATR) on the previous Social Audit are properly collated and provided along with photocopies to the SAU for facilitating conduct of Social Audit at least 15 days in advance of the scheduled date of meeting of the *Gram Sabha* conducting Social Audit. The SAU teams shall conduct door to door visit to meet beneficiaries of the MGNREGS and share relevant information with them. These teams shall also visit project sites and physically verify whether completed projects match the information contained in the records of the implementing agencies.

In states where SAUs were working independently, we noted that:

- In **Chhattisgarh, Gujarat and Meghalaya**, evidence to ensure availability of Measurement Book, Muster Roll, and Stock Register, etc. was not on record. In **Sikkim**, in 12 GPs out of 50 GPs, 51 records pertaining to Stock Register, Work files, Measurement Book, Asset Register and Photographs were not made available to SAU team.

¹² Except Arunachal Pradesh, Kerala, Manipur and Nagaland

¹³ In Gujarat expenditure on MGNREGS was made available only on 29 GPs out of 50 GPs.

¹⁴ Haryana (1), Jammu and Kashmir (8), Jharkhand (4), Punjab (1), Telangana (1) and Uttarakhand (1)

- In **Tripura**, neither the implementing agencies nor the SAU sought any record/information from district/block/GP level as required under the Rules. Therefore, there was little assurance of examination of records by the SAU relating to execution of works and expenditure incurred thereon.
- In **Karnataka**, no communication was made by SAU to DPC/PO seeking of records to be produced. In the test-checked GPs, few cases of non-production of records were observed. The SAU had not put in place any monitoring mechanism for production of records and action taken thereon.
- In **Andhra Pradesh** and **Telangana**, SAU sent intimation for conducting Social Audit 4 to 13 days in advance by email instead of the prescribed 15 days. Consequently, records relating to complete expenditure were not made available for Social Audit.
- In **Tamil Nadu**, all information and records obtained and examined by SAU teams.
- In 50 test checked GPs, in **Uttar Pradesh**, records were not provided 15 days in advance in 45 (90 per cent) GPs. In 13 (26 per cent) GPs, records were provided on same day of *Gram Sabha* meeting. In five¹⁵ out of 50 test-checked GPs, the line departments did not furnish record of executed works to SAU team. In other GPs, the status of executed works was not ascertained by POs.
- Out of 497 GPs where Social Audit was conducted during 2014-15, in 197 GPs¹⁶, door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them was not done.
- In four states¹⁷, there was no evidence of physical verification of project sites.

In state, where independent SAU is headed by officer of Rural Development Department/Panchayati Raj Department, we noted that:

15 (1) Charwa, block Chayal, district Kaushambi (2) GosaPrayagpur, block GanjMuradabad, district Unnao (3&4) Laxmanpurmatahi, and Matiha block Balha districts Bahraich (5) Satijore block Nababgaj district Bahraich

16 Gujarat (50), Meghalaya (48), Tripura (49) and Uttar Pradesh (50)

17 Chhattisgarh (33), Gujarat (50), Tripura (50) and Uttar Pradesh (50)

- In **Madhya Pradesh** and **Odisha**, evidence of list of records being examined by SAU teams was not found on record, door-to-door visit was not carried out to meet beneficiaries of the MGNREGS and share relevant information with them and in **Odisha**, SAU teams did not verify the project sites. In **Madhya Pradesh**, SAU teams partially verified the project sites.

In states, where SAUs working as a cell within the department, we noted that:

- In 48 GPs out of 49 test checked GPs of **Assam**, social auditor failed to collect information and check the issues pertaining to maintenance and collection of records. In 9 to 25 GPs records like, Job Card Register, Asset Registers, Material Registers at work site, complaint register though not maintained/updated but stated to be maintained in SARs. Besides this, in 14 to 47 GPs, mis-match of figure of number of works executed, expenditure incurred, number of job card holders, etc. was noticed in SARs. There was no evidence of door-to-door visit to meet beneficiaries of the MGNREGS and physical verification of work sites.
- In 34 out of 50 test checked GPs of **Bihar**, evidence in support of verification of records such as copies of documents were not enclosed with SARs. In another 14 GPs, SARs were not available. There was no evidence of physical verification of work sites, door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them.
- SAU teams in **Haryana** were collecting records on the date of *Gram Sabha* meeting for Social Audit. There was no evidence of physical verification of work sites and door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them.
- SARs in **Maharashtra** were filled up perfunctorily making it difficult to ascertain the verification status. In Jawhar block, record of line department was not made available to Social Audit Team. There was no evidence of physical verification of work sites.
- In 40 out of 50 test checked GPs in **Punjab**, POs did not make necessary arrangement for submission of records to SAU teams 15 days prior to commencement of *Gram Sabha* meeting for Social Audit. There was no evidence of physical verification of work sites

and door-to-door visit to meet beneficiaries of the MGNREGS and share relevant information with them.

- In 13 GPs of **Rajasthan**, records were provided after a delay of 5 to 11 days. Also, out of 43,163 beneficiaries in 50 GPs, interaction was done with only 162 beneficiaries of 25 GPs during door to door visit. Further, only two *per cent* of the works were physically verified.
- Door-to-door visit was not undertaken in 32 GPs in **West Bengal**.

Non-requisition/production of records in large number of cases indicates non-compliance with the laid down provisions. Besides, the mechanism in place in conducting Social Audit was also seriously eroded in the absence of complete documentation and appropriate verification procedure.

Ministry replied (December 2015) that it would urge the states to notify rules ensuring timely provision of records to Social Audit teams and nature of punitive action to be taken for non-provision of the records. In respect of verification of all job card holder and worksites, Ministry replied that it would take active efforts in ensuring that SAU resource persons comply with the same.

3.2.2 Awareness among stakeholders about Social Audit meeting

Section 4 (2) (c) of Rules and para 13.3.2 of OG provides that the labourers and the village community shall be informed about the *Gram Sabha* conducting Social Audit by the resource persons as well as the Programme Officers to ensure full participation. We noted that

- In 91 GPs (three states¹⁸), labourers and village community were not informed about the *Gram Sabha* .
- In 45 out of 50 test checked GPs of **Chhattisgarh**, no documentary evidence regarding intimation of Social Audit by *Gram Sabha* to labourers and village community was produced to audit. However, in two¹⁹ GPs it was stated that labourers and village community were informed through *Munadi*²⁰ by *kotwar*²¹.

¹⁸ Himachal Pradesh (4), Odisha (37) and Tripura (50)

¹⁹ Sheri and Domhara

²⁰ Munadiis a process of intimation by announcement for conduct of Social Audit *Gram Sabha*

²¹ Kotwaris a person who announces intimation of Social Audit *Gram Sabha*

- In 27 out of 50 test checked GPs of **Madhya Pradesh**, all the residents of the respective villages were informed through *Munadi*. In other 23 GPs²², records of *Munadi* orders were not produced to audit for verification.
- In 45 GPs of **Assam**, interaction with 363 Job card holders, on random basis, was done to assess the awareness on Social Audit and their involvement in the process. 9 to 67 *per cent* villagers expressed their ignorance about the process of Social Audit. Similarly, 58 *per cent* stated that they were not aware of *Gram Sabha* for Social Audit. The Director, SIRD also stated that only 10 to 25 *per cent* people could be involved during *Gram Sabha* for Social Audit.
- In all the test checked GPs (except Dumri and Jhakhra Sheikh) of **Bihar**, there was no evidence to verify whether the labourers and village community were informed about the Social Audit by *Gram Sabha* .
- In **Jammu & Kashmir** and **West Bengal**, the labourers and village community was not informed about the *Gram Sabha* conducting Social Audit to ensure full participation.
- In remaining 16 states²³, labourers and village community were informed about the *Gram Sabha* conducting the Social Audit.

Ministry replied (December 2015) that it would ensure the awareness among stakeholders about the Social Audit process and *Gram Sabha* through constant IEC activities.

3.3 Social Audit by *Gram Sabha*

As per Para 13.3.5 of OG, to conduct the Social Audit process, a *Gram Sabha* shall be convened to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability, fulfilment of the rights and entitlements of labourers and proper utilisation of funds. The *Gram Sabha* shall be convened in a neutral public space and in any case not in the hamlet/village of the head of the panchayat. The meeting shall be chaired by an elderly villager who is not a part of *Panchayat* or

22 Boda, Banspur, Bamhni, Bangai, Bandhibodalkachar, Bodalkachar, Bhikewara, Chhapra Dauriyakheda, Delakhari, Dudgaonbasti, Fattepur, Harrakachar, Jamundonga, Jagantola(M), Khapasani, Kumhadi, Khulsan, Muttair, Patehra, Sirsod, Sitakamath and Sivanpat

23 Andhra Pradesh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Maharashtra, Meghalaya, Mizoram, Punjab, Rajasthan, Sikkim, Tamil Nadu, Telangana, Uttarakhand and Uttar Pradesh

any implementing agency. Decisions and resolutions will be put to voting. However, dissenting opinion must be recorded in the minutes. Action Taken Reports on the previous Social Audit must be read out at the beginning of the meeting. All the officials responsible for implementation must be present in the meeting to answer queries from the members of the *Gram Sabha* .

As per Section 6(7) of the Rules, the District Programme Coordinator shall attend the *Gram Sabha* meeting or nominate an official of appropriate level for smooth conduct of the *Gram Sabha*.

As per para 13.3.11 of OG, the proceeding of the Social Audit *Gram Sabha* shall be video recorded, compressed using latest compression techniques (to reduce space occupied by it) and uploaded on website, *www.nrega.nic.in* without editing. The video recording will also be stored in the custody of DPC.

As per para 13.3.4 (vii) of OG, for facilitating conduct of Social Audit by *Gram Sabha*, the resource persons deployed by Social Audit Unit, along with primary stakeholders shall verify that the wall painting showing details of money paid to all job card holders have been done using the prescribed format and the details contained therein are a true reflection of the records as they obtain in *www.nrega.nic.in* and at the block and *panchayat* office.

As per para 13.3.12 of OG, the SARs shall be prepared in local language by the SAU. The SARs must be counter-signed by the chairperson of that particular Social Audit *Gram Sabha*. A copy of the report must be displayed on the notice board of the GP for at least seven days.

As per Section 4(2) (f) of the Rules, the SAU shall be responsible for the hosting of the SAR including Action Taken Report in the public domain.

Holding and reporting mechanism by *Gram Sabha* in 1124 GPs test checked in audit for 25 out of the 29 states showed the following:

(i) *Convening of Gram Sabha Meeting*

In 135 (12 *per cent*) GPs (11 States²⁴), *Gram Sabha* meetings were not held to discuss the findings of Social Audit.

²⁴ Andhra Pradesh (7), Assam (1), Bihar(2), Goa(18), Haryana(36), Maharashtra (10), Meghalaya (7), Odisha (13), Telangana (9), Tripura (12) and Uttarakhand (20)

(ii) Gram Sabha meeting at neutral public space

In 241(21 per cent) GPs (11 states²⁵), *Gram Sabha* meetings were not held at neutral place.

(iii) Gram Sabha meeting chaired by an elderly villager

In 560 (50 per cent) GPs (20 states²⁶), *Gram Sabha* meetings were not chaired by an elderly person. In **Chhattisgarh, Sikkim, Tamil Nadu** and **Uttar Pradesh**, elderly villager chaired the *Gram Sabha* meetings. In **Assam**, no evidence regarding *Gram Sabha* meeting chaired by elderly person was available in the SARs.

(iv) Decision and resolutions of the Gram Sabha not put to vote

In 453 (40 per cent) GPs (12 states)²⁷, decisions of the *Gram Sabha* were not put to vote.

(v) Discussion on ATR on the previous SARs

In 567 (50 per cent) GPs (15 states²⁸), ATRs on the previous Social Audits were not discussed in the *Gram Sabha* meetings. In **Madhya Pradesh**, Social Audit was conducted first time during 2014-15.

(vi) Countersign of chairperson on the SAR

In 534 (48 per cent) GPs (16 states²⁹), SARs were not countersigned by the chairperson of the *Gram Sabha* . In **Punjab**, no information was provided. No SAR was prepared in Goa.

(vii) SARs not prepared

During 2014-15, out of 1492 SARs to be prepared in 25 states, 1270 SARs were prepared in test checked GPs in 25 states. In case of 10

25 Andhra Pradesh (50), Goa (2), Himachal Pradesh (1), Karnataka (42), Maharashtra (37), Mizoram(5), Punjab (01), Tamil Nadu(3), Telangana (49), Tripura(18) and West Bengal (33)

26 Andhra Pradesh (50), Bihar(50), Goa (01), Gujarat (48), Haryana (17), Himachal Pradesh (12), Jammu and Kashmir (26), Jharkhand (30), Karnataka (47), Madhya Pradesh (20), Maharashtra (25), Meghalaya (12), Mizoram(2), Odisha (27), Punjab (30), Rajasthan (50), Telangana (49), Tripura(17), Uttarakhand (8) and west Bengal (39)

27 Andhra Pradesh(50), Bihar(48), Goa(10), Himachal Pradesh(8), Madhya Pradesh(43), Maharashtra(50), Mizoram(5), Odisha(50), Telangana(49), Tripura(50), Uttar Pradesh(50) and West Bengal(40)

28 Andhra Pradesh(50), Assam(48), Bihar(48), Chhattisgarh(50), Gujarat(15), Himachal Pradesh (5), Jharkhand (46), Maharashtra(50), Meghalaya (15), Mizoram (2), Odisha(50), Punjab(49), Telangana (49), Tripura(50) and West Bengal(40)

29 Bihar(47), Chhattisgarh (8), Gujarat (26), Himachal Pradesh(7), Jammu and Kashmir(26), Jharkhand (18), Madhya Pradesh (30), Maharashtra(50), Meghalaya (48), Mizoram (28), Odisha (37), Tamil Nadu (50), Tripura(50), Uttarakhand (31), Uttar Pradesh (50) and West Bengal (28)

states³⁰, out of 557 Social Audit conducted, 222 SARs (40 per cent) were not prepared. In 15 states³¹, 935 Social Audit conducted, SARs were prepared and there was no shortfall in preparation of SARs.

(viii) Standard format of SARs

Out of 1270 SARs prepared in test checked GPs during the year 2014-15, 364 (29 per cent) SARs (11 states) were not prepared in standard format as prescribed by SAU/Ministry. States wise details are given in **Annex-III**.

(ix) Hosting of SARs on the website

Out of 1270 SARs prepared during 2014-15, 177 (14 per cent) SAR³² were uploaded on Ministry website by six states (includes 50 SARs³³ uploaded on states website). **Sikkim** uploaded 50 SARs on State website only. States wise details where uploading of SARs was not done, is given in **Annex-III**.

(x) SARs not in local language and displayed on the notice board of the GP

In 335 (30 per cent) GPs (nine states,³⁴), SARs were not prepared in local language. In 577 (51 per cent) GPs (15 states³⁵), SARs were not displayed on the notice board.

(xi) Wall painting to display the money paid to job card holders

In 881 (78 per cent) GPs (21 states³⁶), there was no wall painting to display details of money paid to job cardholders.

30 Assam (01), Bihar (16), Goa(21), Gujarat(23), Haryana (53), Himachal Pradesh (8), Jammu and Kashmir (17), Mizoram (27), Punjab (52) and West Bengal (04)

31 Andhra Pradesh, Chhattisgarh, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Odisha, Rajasthan, Sikkim, Tamil Nadu, Telangana, Tripura, Uttarakhand and Uttar Pradesh

32 Himachal Pradesh (14), Jammu & Kashmir (12), Meghalaya (12), Odisha (43), Punjab (46) and Uttar Pradesh (50)

33 Himachal Pradesh (14) and Uttar Pradesh (36)

34 Assam(48), Himachal Pradesh (5), Jammu and Kashmir (26), Maharashtra(50), Meghalaya(28), Mizoram(28), Odisha(50), Sikkim (50) and Tripura (50)

35 Andhra Pradesh(50), Assam (48), Bihar(48), Chhattisgarh(50), Gujarat (6), Haryana (49), Himachal Pradesh (5), Jammu and Kashmir (26), Maharashtra (50), Meghalaya (29), Telangana(49), Tripura(47), Uttarakhand (31), Uttar Pradesh (50) and West Bengal (39)

36 Andhra Pradesh(50), Assam (25), Bihar(48), Chhattisgarh(50), Gujarat(50), Haryana(49), Himachal Pradesh (7), Jammu and Kashmir (42), Jharkhand (38), Karnataka (26), Madhya Pradesh(49), Mizoram(28), Odisha(50), Punjab (49), Sikkim(50), Tamil Nadu(50), Telangana(49), Tripura (50), Uttarakhand(31), Uttar Pradesh(50) and West Bengal(40)

(xii) Video recording of the proceeding of the Gram Sabha and uploading on web-site

In 924 (82 per cent) GPs (24 states³⁷), proceedings of *Gram Sabha* were not video recorded. In 200 GPs, video recording of proceedings were done but in 160³⁸ GPs the same were not uploaded on the website.

(xiii) Presence of DPC or Nominated Officer

In 649 (58 per cent) GPs (19 states³⁹), neither the DPC nor member nominated by him had attended the *Gram Sabha* meeting.

(xiv) Participation by Village Community

In 657 (58 per cent) GPs (20 states⁴⁰), *Gram Sabha* meetings were held with less than 10 per cent of participation by village community. No information was provided in **Mizoram**.

Ministry replied (December 2015) that efforts would be taken to train resource persons to ensure the compliance of the provisions of the Social Audit Rules. Ministry also stated that a State Level Technical Team would be put in place for conducting periodic test audits on a sample of GPs already audited by the SAUs.

3.4 Conclusion

Deficiencies in planning and execution of Social Audit such as non-preparation of annual calendar for Social Audit, poor documentation, non-verification of work sites, lack of awareness amongst stake holders, non-convening of *Gram Sabha* meetings, not putting decision and resolution of the *Gram Sabha* to vote, non-preparation of SARs, non-video recording of proceedings of *Gram*

37 Andhra Pradesh (50), Assam(48), Bihar(38), Chhattisgarh(50), Goa(20), Gujarat(50), Haryana(49), Himachal Pradesh(05), Jammu and Kashmir(42), Jharkhand(46), Karnataka(32), Madhya Pradesh(43), Maharashtra(31), Meghalaya(41), Mizoram(28), Odisha (50), Punjab(36), Rajasthan(23), Sikkim(50), Tripura(50), Telangana(49), Uttarakhand(31), Uttar Pradesh(46) and West Bengal(16)

38 Bihar (12), Karnataka(18), Madhya Pradesh(7), Maharashtra(9), Punjab(13), Rajasthan(27), Tamil Nadu(50) and West Bengal(24)

39 Andhra Pradesh(44), Assam (48), Bihar (33), Chhattisgarh (50), Gujarat (32), Haryana (25), Himachal Pradesh (20), Jammu and Kashmir (42), Jharkhand (46), Madhya Pradesh (6), Maharashtra (8), Odisha(50), Punjab(34), Rajasthan (8), Tamil Nadu (29), Telangana (49), Tripura (50), Uttar Pradesh (40) and West Bengal (35)

40 Andhra Pradesh(48), Bihar (48), Chhattisgarh (39), Goa (2), Gujarat (48), Haryana (13), Himachal Pradesh(1), Jammu and Kashmir(42), Jharkhand(30), Karnataka(50), Madhya Pradesh(44), Maharashtra (40), Odisha(37), Rajasthan (31), Tamil Nadu (07), Telangana (49), Tripura (27), Uttarakhand (11), Uttar Pradesh (50) and West Bengal (40)

Sabha, etc. were noticed. SAUs failed to provide adequate support mechanism like availability of records, reporting and follow-up of Social Audits to ensure its efficacy. District Programme Coordinators and Programme Officers also failed to provide effective and adequate support to conduct of Social Audit.

3.5 Recommendations:

- (i) Effective steps may be taken to ensure the preparation of Annual Calendar and its implementation shall also be monitored.
- (ii) Record management may be improved at all levels to facilitate credibility of Social Audit.
- (iii) Social Audit Team may ensure verification of project sites and conduct door to door visit in compliance with the extant provisions.
- (iv) Awareness amongst the stakeholders for full participation in the *Gram Sabha* meetings on Social Audit may be ensured.
- (v) Conducting of Social Audit meetings and reporting mechanism, as per the provisions of Rules may be ensured.

CHAPTER-IV FOLLOW UP OF SOCIAL AUDIT

4.1 Follow up

Social Audit would not be complete unless there is a time bound follow up action on the grievances that were identified. Time bound follow up is the responsibility of the State Government towards all the people who have participated in the Social Audit in the State. Section 7 (4) of the Rules provides that State Government shall be responsible to take follow up action on the findings of Social Audit.

4.2 Follow up at District and Block level

Para 25 (c) (vii) Schedule I of Section 4(3) of MGNREGS Act 2005 and Para 13.3.15 OG provides that after *Gram Sabha* meeting, a Social Audit public hearing should be held in the block headquarter in the presence of MGNREGS workers, elected representatives and officials to discuss the Social Audit findings and ensure that orders are issued in open on Social Audit findings. Further, on conclusion of the Social Audit public hearing at the block level, district level consultations may be organized for *Pramukh* and members of Block *Panchayat* for reviewing the follow up on grievances raised.

We, however, noted that in 11 states⁴¹ public hearing after Social Audit was not held at block level. Further,

- In **Sikkim**, out of 1053 issues pointed out by the Social Audit for 2014-15, 584 issues were resolved by POs and DPCs.
- In **Uttar Pradesh**, in seven cases First Information Report (FIR) were lodged while 444 cases in 16 test check districts were pending as on March 2015. No punitive action was taken in these cases.
- In **Odisha**, out of 88 public hearing meetings to be conducted in 44 blocks test checked during 2014-15, only 45 meetings were conducted.
- In **Maharashtra**, in five test checked districts⁴² where public hearing was held, no action was taken on ATRs submitted by the blocks.

Non- holding of the public hearing at block level after conduct of Social Audit to discuss the follow-up action and not resolving the issue and lack of monitoring of action taken on Social Audit at district level was detrimental to the objectives of Social Audit.

41 Assam, Goa, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Punjab, Tamil Nadu, Tripura, West Bengal and in other state information was not available

42 Nagpur, Nanded, Nashik, Palghar and Wardha

Ministry replied (December 2015) that it would issue model rules on action to be taken based on findings of Social Audit.

4.3 Recovery of misappropriated amount

Section 7(3) (c) of the Rules provides that every DPC or any official on his behalf shall take steps to recover the amount embezzled or improperly utilised and maintain a separate bank account for the amounts so recovered.

We, however, noted that significant portion of the misappropriated amount pointed out in Social Audit, as tabulated below, was yet to be recovered:

(₹in crore)

Sl. No.	State	Amount misappropriated	Amount recovered	Balance	percentage of recovery
1.	Andhra Pradesh	54.41	19.55	34.86	36
2.	Telangana	54.01	16.35	37.66	30
3.	Uttar Pradesh	3.44	0.03	3.41	1

Further, no separate bank account for amount so recovered was maintained.

4.4 Follow up at State Level

Section 7(4) of the Rules provides that the State Government shall be responsible to take follow up action on the findings of the Social Audit. Further, as per section 7(5) of the Rules, the State Employment Guarantee Council (SEGC) shall monitor the action taken by the State Government and incorporate in the Annual Report to be laid before the State Legislature by the State Government.

We noted that out of 25 states reviewed, SEGC was not constituted in five states⁴³.

SEGC, though constituted in 18 states⁴⁴, did not monitor the action taken by the State Governments on SARs and only in two states viz. **Rajasthan** and **Sikkim**, SEGC duly monitored the follow up on the SAR by the State Government.

This indicated poor monitoring of action taken on SARs at state level.

4.5 Submission of summary of findings of Social Audit to C&AG

Section 3(2) of the Rules provides that summary of findings of Social Audit conducting during the financial year shall be submitted by the State Government to the C&AG.

We noted that in all selected States summary of findings of the Social Audit was not submitted to C&AG.

43 Andhra Pradesh, Bihar, Chhattisgarh, Himachal Pradesh and Telangana.

44 Assam, Goa, Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Madhya Pradesh, Maharashtra, Meghalaya, Mizoram, Odisha, Punjab, Tamil Nadu, Tripura, Uttar Pradesh, Uttarakhand and West Bengal

4.6 Submission of Action Taken Report on Social Audit to the State Legislature and Parliament

Para 13.4.5 and 13.4.7 of the OG provides that action taken on the SARs shall be incorporated in the Annual Report to be laid before the State Legislature and Parliament. We, however, noted that action taken on the SARs was not incorporated in the Annual Report to be laid before the State Legislature and Parliament.

Ministry replied (December 2015) that States would be asked for strict compliance of the provisions of Rules. However, Ministry remained silent about incorporation of ATR in Annual Report to be laid before the Parliament.


4.7 Conclusion

Social Audit block level public hearings were not organized to take follow up actions. District Programme Coordinators did not review the action taken on SARs. State Employment Guarantee Council did not monitor the action taken on SARs. State Governments also failed to submit the summary of findings of SARs to Comptroller and Auditor General of India. Neither the State Governments nor the Central Government incorporated the action taken on SARs in the Annual Reports to be laid before respective State Legislature and Parliament.

4.8 Recommendation

Follow up action at all levels as per provisions of the Rules may be ensured.

New Delhi
Dated: 04 March 2016


(MUKESH PRASAD SINGH)
Director General of Audit
Central Expenditure

Countersigned

New Delhi
Dated: 04 March 2016


(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Annexes

Annex-I
(Refer to Para no. 2.3.1)
Availability of Resource Persons for Social Audit

Levels	Shortfall in Resource Persons				No. of states where no shortfall	No. of states where no assessment was made	Remarks
	Particular	Requirement	Deployment	Short fall			
State	15 ¹	222	157	65	6 Gujarat, Sikkim, Mizoram, Tamil Nadu, Tripura and Nagaland	6 Bihar, Arunachal Pradesh, Goa, Jharkhand, Kerala, Uttarakhand	2 Assam (Rajasthan-appointment of SRP is under Process),
District	16 ²	1618	1137	481	6 Gujarat, Sikkim, J&K, Tripura, West Bengal and Assam	6 Bihar Arunachal Pradesh, Goa, Kerala, Jharkhand, Uttarakhand	1 (Rajasthan-appointment of DRP is under Process),
Block	9 ³	3562	1471	2091	3 Assam Gujarat Tripura	16 ⁴	1 Maharashtra
Village	3 ⁵	----	-----	-----	11 ⁶	15 ⁷	

¹ Andhra Pradesh (6), Chhattisgarh (5), Haryana (4), Himachal Pradesh (3), Jammu and Kashmir (5), Karnataka (3), Madhya Pradesh (11), Maharashtra (2), Manipur (3), Meghalaya (2), Odisha(7), Punjab (2), Telangana (3), Uttar Pradesh (3) and West Bengal (6),

² Andhra Pradesh (76), Chhattisgarh (32), Haryana(21), Himachal Pradesh (21), Karnataka (7), Madhya Pradesh(82), Maharashtra (38), Manipur(4), Meghalaya (11), Mizoram (26), Nagaland(19), Odisha (32), Punjab (24), Tamil Nadu (9), Telangana (75) and Uttar Pradesh (4)

³ Chhattisgarh (295), Haryana (126), Karnataka(322), Madhya Pradesh (626), Manipur (2), Nagaland (8), Odisha (314), Tamil Nadu (226) and Uttar Pradesh (172)

⁴ Andhra Pradesh, Arunachal Pradesh, Bihar, Goa, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Kerala, Meghalaya, Mizoram, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand and West Bengal

⁵ Bihar, Himachal Pradesh and Maharashtra

⁶ Andhra Pradesh, Assam, Chhattisgarh, Haryana, Karnataka, Madhya Pradesh, Mizoram, Odisha, Tamil Nadu, Telangana and Uttar Pradesh

⁷ Arunachal Pradesh, Goa, Gujarat, Jammu and Kashmir, Jharkhand, Kerala, Manipur, Meghalaya, Nagaland, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand and West Bengal

Annex-II
(Refer to Para no. 3.1.2 and 3.2)
Coverage and Evaluation of Social Audit

Sl. No.	Name of the State	Total Number of GPs in the State	Total Number of GPs covered by MGN-REGS during 2014-15	Number of GPs where Social Audit was conducted during 2014-15	Short-fall	Percentage of shortfall	Out of Column (4), Number of test check GPs	Out of Column 7, Number of GP where Social Audit conducted during 2014-15	Out of Column 8, Number of GPs where Social Audit conducted twice during 2014-15	Out of Column 8, Number of GPs where Social Audit conducted once during 2014-15	Total Number of Social Audit Conducted (Col.9 X2+ Col. 10)	Total Number of Social Audit not conducted 8X2-11
0	1	2	3	4	5	6	7	8	9	10	11	12
1.	Andhra Pradesh	13782	13083	12268	815	6	50	50	3	47	53	47
2.	Assam	2201	2201	2201	0	0	49	49	0	49	49	49
3.	Bihar	8407	8407	235	8172	97	50	50	0	50	50	50
4.	Chhattisgarh	10971	9734	1056	8678	89	50	50	0	50	50	50
5.	Goa	190	181	159	22	12	20	20	01	19	21	19
6.	Gujarat	14151	14151	13815	336	2	50	50	50	0	100	0
7.	Haryana	6140	6140	4761	1379	22	50	49	14	35	63	35
8.	Himachal Pradesh	3243	3243	2632	611	19	23	23	3	20	26	20
9.	Jammu & Kashmir	4199	4199	1666	2533	60	50	42	2	40	44	40
10.	Jharkhand	4423	4423	2251	2172	49	50	46	37	9	83	9
11.	Karnataka	5631	5631	5042	589	10	50	50	49	1	99	1

Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011
(Social Audit Rules)

Sl. No.	Name of the State	Total Number of GPs in the State	Total Number of GPs covered by MGN-REGS during 2014-15	Number of GPs where Social Audit was conducted during 2014-15	Short-fall	Percentage of shortfall	Out of Column (4), Number of test check GPs	Out of Column 7, Number of GP where Social Audit conducted during 2014-15	Out of Column 8, Number of GPs where Social Audit conducted twice during 2014-15	Out of Column 8, Number of GPs where Social Audit conducted once during 2014-15	Total Number of Social Audit Conducted (Col.9 X2+ Col. 10)	Total Number of Social Audit not conducted 8X2-11
0	1	2	3	4	5	6	7	8	9	10	11	12
12.	Madhya Pradesh	22823	22823	931	21892	96	50	50	0	50	50	50
13.	Maharashtra	28006	19180	210	18970	99	50	50	0	50	50	50
14.	Meghalaya	6217	6217	4033	2184	35	48	48	8	40	56	40
15.	Mizoram	798	798	28	770	96	28	28	0	28	28	28
16.	Odisha	6234	6234	6151	83	1	50	50	50	0	100	0
17.	Punjab	12991	12991	12991	0	0	50	49	49	0	98	0
18.	Rajasthan	9177	9177	8649	528	6	50	50	0	50	50	50
19.	Sikkim	176	176	92	84	48	50	50	0	50	50	50
20.	Tamil Nadu	12524	12523	1132	11391	91	50	50	0	50	50	50
21.	Telangana	9496	8799	7674	1125	13	50	49	2	47	51	47
22.	Tripura	1118	1118	1118	0	0	50	50	50	0	100*	0
23.	Uttarakhand	7705	7705	7678	27	.4	32	31	12	19	43	19
24.	Uttar Pradesh	52111	52111	20844	31267	60	50	50	0	50	50	50
25.	West Bengal	3349	3349	3224	125	4	40	40	38	2	78	2
	Total	246063	234594	120841	113753	48	1140	1124	368	756	1492	756

*- (total audit conducted 192 (Social Audit are being conducted on quarterly basis)-Four time in 43 GPs, twice in 1 GPs and thrice in 6 GPs)

Mahatma Gandhi National Rural Employment Guarantee Audit of Scheme Rules, 2011
(Social Audit Rules)

Annexure-III
(Refer to Para no. 3.3 (VIII and IX))
Standard format and Hosting of SARs

Sl. No.	Name of the State	Total Number of Social Audit Conducted	Out of Column 2, Total Number of Social Audit Report prepared	Out of Column 3, Number of SAR not prepared as per standard format	Out of Column 4, Number of SAR uploaded on the website	
					State Website	Ministry Website
0	1	2	3	4	5	6
1.	Andhra Pradesh	53	53	0*	0	0
2.	Assam	49	48	0	0	0
3.	Bihar	50	34	29	0	0
4.	Chhattisgarh	50	50	0	0	0
5.	Goa	21	0	0	0	0
6.	Gujarat	100	77	18	0	0
7.	Haryana	63	10	0	0	0
8.	Himachal Pradesh	26	18	18	14	14
9.	Jammu & Kashmir	44	27	27	0	12
10.	Jharkhand	83	83	0	0	-
11.	Karnataka	99	99	2	0	0
12.	Madhya Pradesh	50	50	0	0	0
13.	Maharashtra	50	50	0	0	0
14.	Meghalaya	56	56	38	0	12
15.	Mizoram	28	1	1	0	0
16.	Odisha	100	100	76	0	43
17.	Punjab	98	46	0	0	46
18.	Rajasthan	50	50	5	0	0
19.	Sikkim	50	50	0	50	0
20.	Tamil Nadu	50	50	50	0	0
21.	Telangana	51	51	0	0	0
22.	Tripura	100 [#]	100	100	0	0
23.	Uttarakhand	43	43	0	0	0
24.	Uttar Pradesh	50	50	0	36	50
25.	West Bengal	78	74	0	0	0
		1492	1270	364	100	177

* 0 represent Nil Value

(total audit conducted 192 (Social Audit are being conducted on quarterly basis)-Four time in 43 GPs, twice in one GPs and thrice in six GPs)

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कार्यालय: महाभदेशक लेखापरीक्षा, केन्द्रीय व्यय,
इन्द्रप्रथ स्टेट, नई दिल्ली-०२

Subject: List of GPs mentioned in Report No. PA 8 – Mahatma Gandhi National Rural Employment Guarantee (MGNREGA)-Audit of Scheme Rules, 2011.

Ministry of Rural Development may please refer to its letter No. F. No. H-110013/4/2016-MGNREGA-VII dated 27th December 2016 on the subject cited above. The list of Gram Panchayats is enclosed (Annex).

Encl: As above

Devi 11/1/17

(बी. श्रीकांत)

वरिष्ठ लेखापरीक्षा अधिकारी (आर.आर.)

Ph. 23454212

Ministry of Rural Development,
Department of Rural Development,
MGNREGA Division,
Krishi Bhawan,
New Delhi-110001
{Kind Attn: Sh. Rakesh Kanaujia, Under Secretary}

DGACE's U.O. No. RR/21-3/2016-17/ 1175

Dated: 11.01.17

11 JAN 2017

(Signature)

List of Selected GPs for C&AG report 8 on Social Audits

Sl. No.	District	Block	Gram Panchayat
1. Andhra Pradesh			
1.	Anantapur	Bathalapalle	Nallaboyanapalli
2.		Lepakshi	Pulamathi
3.		Raptadu	Raptadu
4.		Vidapanakal	V.Kothakota
5.		Yellanur	Mallagundala
6.	Chittoor	Chittoor	Murakambattu
7.		GudiPalle	Gundlasagaram
8.		Peddamandyam	NathiobannagariPalle
9.		Penumuru	C.R.Khandriga
10.		Thavanampalle	EguvaThavanampalle
11.	East Godavari	Ramachandrapuram	Draksharama
12.		Rowthulapudi	Gidajam
13.	Guntur	Chilakaluripet	Rajapeta
14.		Nakarikallu	ChimalaMarri
15.		Pedanandipadu	Nagulapadu
16.		Rompicherla	Ramireddypalem
17.		Tenali	Chavavaripalem
18.		Kollipara	Annavaram
19.	Kadapa	Obulavaripalle	Korlakunta
20.		Ramapuram	Chitlur
21.		Veeraballe	Somavaram
22.	Krishna	Pamarru	Uruturu
23.	Kurnool	Alur	Peddahothur
24.		Kallur	Peddapadu
25.		Nandavaram	Kanakaveedu
26.		Orvakal	Somyajulapalle
27.		Sanjamala	Sanjamala
28.		Prakasam	Hanumanthunipadu
29.	Kanigiri		Polavaram
30.	Srikakulam	Etcherla	Allinagaram
31.		Hiramandalam	Tampa
32.		Ichchapuram	Mandapalli
33.		LaxmiNarsuPeta	Ravichandri
34.		Narasannapeta	Kambakaya
35.		Palakonda	Avalangi
36.		Tekkali	Bannuvada
37.		Visakhapatnam	Golugonda
38.	Yelamanchili		Thurangalapalem
39.	Vizianagaram	Bobbili	Seethayyapeta
40.		Salur	Kothavalasa
41.		Srungavarapukota	Kottam
42.	West Godavari	Akiveedu	Dumpagadapa
43.		Attili	Tirupatipuram

44.			Vuradallapalem
45.		Jangareddigudem	Pangidigudem
46.		Nallajerla	Pullalapadu
47.		Narasapuram	Chittavaram
48.		Poduru	Kavitam
49.		Undi	Kolamurru
50.		Yelamanchili	Aryapeta
2. Assam			
51.	Barpeta	Bajali	Maripur Anandapur
52.		Barpeta	Patbausi Gp
53.		Pakabetbari	Uttar Pub Betbari
54.	Bongaigaon	Boitamari	Kabaitari
55.		Srijangram	Numberpara Chakla
56.	Cachar	Banskandi	Manipur Tarapur
57.		Kalain	Kushiarkul
58.		Katigora	Tarinipur
59.		Narsingpur	Panibhora
60.		Udharbond	Larsing Gp
61.	Darrang	Sipajhar	Lokrai
62.	Dhubri	Agomoni	Sonakhuli
63.		Birsing Jarua	Birsing
64.			Bandi Hana
65.		Mankachar	Mankachar West
66.	Dibrugarh	Borboruah	Barbaruah
67.		Tingkhong	Rajgarh
68.			Borbam
69.	Goalpara	Balijana	Balijana
70.		Jaleswar	Gossaidubi
71.		Kushdhowa	Baguan Kathalburi
72.		Matia	Baladmari Char
73.	Golaghat	Golaghat South	Modhyampur
74.		Morongi	Falangani
75.	Hailakandi	Algapur	Chiporsangan
76.		Lala	Nimaichandpur
77.		South Hailakandi	Monipur Niskar
78.	Jorhat	Jorhat	Dakhin Karanga 56
79.		Kaliapani	Boloma Gaon
80.		Ujani Majuli	Rangachahi
81.	Kamrup	Bezera	Dhopatari
82.		Rampur	Nahira
83.	Karimganj	Badarpur	Chargula Guramara
84.		Patharkandi	Baraigram
85.	Lakhimpur	Karunabari	Barchala Mahghuli Pandhuwa
86.		Narayanpur	Pubnarayanpur
87.	Morigaon	Laharighat	Rajagadhwa
88.			Barduba Toop
89.		Moirabari	Borchapori

90.	Nagaon	Jugijan	Islamnagar
91.	Nalbari	Madhupur	Paschim Dharmapur
92.		Paschim Nalbari	Dakhin Pakowa
93.	Sivasagar	Demow	Demow
94.			Khorahat
95.		Gaurisagar	Momaitamuli
96.		Sapekhati	Rahan
97.		Sonari	Khumtai
98.	Sonitpur	Chaiduar	Kalyanpur
99.	Tinsukia	Hapjan	Doidam
3. Bihar			
100.	Aurangabad	Nabi Nagar	Jai Hind Tendua
101.		Rafiganj	Balar
102.			Kotwara
103.	Bhojpur	Jagdishpur	Dalipur
104.		Tarari	Imadpur
105.		Barhara	Neknaam Tola
106.	Darbhanga	Manigachi	Paithan Kawai
107.		Tardih	Baika
108.			Sipur Narayanpur
109.	Gaya	Manpur	Sanaut
110.			Gere
111.			Lakhanpur
112.		Guraru	Rauna
113.		Bodh Gaya	Atiya
114.			Shekhwara
115.	Jehanabad	Kako	Bara
116.		Makhdumpur	Jagpura
117.			Kachnawon
118.	Kaimur	Bhabhua	Jagebarov
119.			Kaithi
120.			Miva
121.		Adhaura	Sarodag
122.	Kishanganj	Tedhagachh	Bhorha,
123.		Pothiya	Damalbari
124.			Raipur
125.	Muzaffarpur	Motipur	Bariyarpur Purvi
126.			Mohammadpur Mahmada
127.		Marwan	Jhakhra Sheikh
128.		Mashahri	Dumri
129.		Aurai	Rajkhand North
130.	Nawada	Nawada	Kadir Ganj
131.		Roh	Marui
132.		Narhat	Narhat
133.	Patna	Pandarak	Bihari Vigha
134.		Bihta	Bihta
135.		Punpun	Lakhna North West
136.	Rohtas	Kargahar	Ararua

137.		Shivsagar	Mohammadpur
138.			Patarhi,
139.	Siwan	Panchrukhi	Bharatpura
140.		Jiradei	Jiradei
141.		Duraundha	Madsara
142.	Vaishali	Raghopur	Mohanpur
143.		Sahdei Bujurg	Sahdei Bujurg
144.		Mahua	Sherpur Manakpur
145.	West	Bhitaha	Chilwania
146.	Champaran	Nautan	Mangalpur Gudariya
147.			Pakadia
148.		Sikta	Saragtiya
149.		Ram nbNagar	Sonkhar
4. Chhattisgarh			
150.	Raipur	Arang	Farfoud
151.			Godhi
152.			Parsada (Simariya)
153.		Abhanpur	Patewa
154.	Balodabazar	Kasdol	Bareli
155.	Raigarh	Sarangarah	Murwabhatha
156.			Khamhardih
157.			Kanakbira
158.			Bardula
159.			Tilaidadar
160.			Dahida
161.	Durg	Durg	Risama
162.			Janjgiri
163.			Gughsidih
164.			Khopli
165.			Aamti
166.	Mahasamund	Baghbahra	Sukharidabri
167.			Kusmarra
168.			Kamroud
169.			Ghoynabahra
170.			Mungaser
171.		Basna	Kurchundi
172.			Rangmatia
173.			Chanat
174.			Ganeshpur
175.			Mednipur
176.	Korea	Bharatpur	Jamthan
177.			Badgaonkhurd
178.			Sheri
179.			Lakhantola
180.			Domhara
181.			Ghaghra
182.			Madisarai
183.			Naudia

184.			Semariha
185.	Balod	Gurur	Bhulandabri
186.			Kulia
187.			Chheria
188.			Ojhagahan
189.			Kochwahi
190.			Kanker
191.	Bewarti		
192.	Matwadalal		
193.	Kirgoli		
194.	Allbeda		
195.	Kodagaon		
196.	Talakurra		
197.	Mardapoti		
198.	Andi		
199.	Patod		
5. Goa			
200.	North Goa	Tiswadi	Curca Bambolim
201.			Batim
202.		Bicholim	Narora
203.			Mayem
204.		Bardez	Assonora
205.			Thivim
206.		Sattati	Honda
207.		Pernem	Dhargal
208.		Ponda	Cundaim
209.			Bhoma
210.		South Goa	CanaCona
211.	Poinguinim		
212.	Dharbandora		Mollem
213.			Collem
214.	Mormugalo		Verna
215.	Salcete		Cortalim
216.			Nuven
217.			Colva
218.	Sanguem		Sanvordem
219.	Quepem		Xeldem
6. Gujarat			
220.	Ahmedabad	Barwala	Ranpari
221.		Mandal	Kadvasan
222.	Amreli	Khambha	Rugnathpur
223.			Tantaniya
224.		Kunkavav	Khajuri
225.	Anand	Petlad	Morad
226.	Banaskantha	Amirgadh	Khemarajiya
227.	Bharuch	Ankleshwar	Boidara
228.		Bharuch	Dabhali
229.		Valia	Pansoli

230.	Bhavnagar	Gadhada	Junavadar	
231.	Dang	Wagai	Daguniya	
232.	Dahod	Garbada	Nalwai	
233.	Gandhinagar	Mansa	Lakroda	
234.	Jamnagar	Jamnagar	Mokhana	
235.			Naranpur	
236.		Malia	Bhankharvad	
237.	Junagadh	Patan Veraval	Chamoda	
238.		Una	Mahobatpara	
239.	Kheda	Kapadwanj	Antisar	
240.		Kathlal	Bagdol	
241.		Matar	Ashmali	
242.			Veroja	
243.		Mehmedabad	Aklacha	
244.		Mehsana	Kadi	Navapura
245.	Satlasna		Vasai-Jashpuria	
246.	Visnagar		Kajjaliyasana	
247.			Paldi	
248.	Panchmahal	Godhra	Dhanitra	
249.			Kaliyavav	
250.		Kadana	Limbola	
251.		Lunawada	Hadmatiya	
252.		Morvahadaf	Rasulpur	
253.		Santrampur	Movasa	
254.		Patan	Chanasma	Pimpal
255.			Patan	Hanumanpura
256.	Rajkot	Jasdan	Kalasar	
257.	Sabarkantha	Bhiloda	Vankaner	
258.		Himatnagar	Navalpur	
259.		Meghraj	Bhemapur	
260.		Prantij	Aminpur	
261.	Surat	Bardoli	Bhuvasan	
262.		Mahuva	Umara	
263.	Tapi	Songadh	Saddun	
264.		Valod	Dadaria	
265.		Vyara	Tadkuva	
266.	Valsad	Dharampur	Titu Khadak	
267.		Kaprada	Ambheti	
268.		Pardi	Parvasa	
269.		Umergaon	Eklahare	

7. Haryana

270.	Ambala	Ambala-I	Jagoli
271.			Bishangarh
272.		Naraingarh	Nanduwali
273.	Bhiwani	Siwani	Matani
274.		Kairu	Kherpura
275.			Pohkarwas
276.		Dadri-II	Badal

277.	Gurgaon	Farukh Nagar	Khandewla
278.	Hissar	Hansi-I	Dhani Puria
279.		Hansi-II	Bass Azamshahpur
280.		Narnaund	Ghari Ajema
281.	Jhajjar	Bahadurgarh	Ismailpur
282.		Jhajjar	Dadri Toe
283.			Birdhana
284.		Sahlawas	Samaspur Majra
285.			Dhanirwas
286.		Matanhail	Sasrauli
287.	Jind	Julana	Deorar
288.		Pillukhera	Rajana Khurad
289.	Karnal	Nilokheri	Borsham
290.			Budhera
291.	Kurukshetra	Thanesar	Alampur
292.		Ismailabad	Malikpur
293.			Gorkha
294.	Mahendragarh	Narnaul	Dohar Kalan
295.	Mewat	Firojpur Jhirka	Gujarnangla
296.		Nagina	Ghagas
297.		Punhana	Leharwari
298.		Nuh	Marora
299.		Taoru	Chahalka
300.	Panchkula	Morni	Baladwala
301.		Barwala	Taprian
302.		Pinjore	Khokhra
303.	Panipat	Israna	Jondhan Khurd
304.	Rohtak	Rohtak	Katwara
305.	Sirsa	Dabwali	Panna
306.		Ellenabad	Dhani Kahan Singh
307.		Nathusari Chopta	Ludesar
308.		Rania	Kharian
309.		Odhan	Desu Malkana
310.	Sonipat	Murthal	Tikola
311.		Gohana	Sargathal
312.		Ganaur	Dubeta
313.		Sonipat	Tharia
314.	Yamuna Nagar	Radaur	Gumthala Rao
315.			Unheri
316.			Dalautpur
317.		Bilaspur	Bihta
318.		Jagadhri	Daulatpur
319.		Mutafabad	Gandapura
8. Himachal Pradesh			
320.	Kangra	Nurpur	Theher
321.			Kamhala
322.			Punder
323.		Dharamshala	Kahanyara

324.			Uparli Barol	
325.		Nagrota Surian	Nargala	
326.			Jwali	
327.			Trilokpur	
328.	Shimla	Rohru	Arahal	
329.			Tikker	
330.		Chopal	Nerwa	
331.		Chhohara	Khashdhar	
332.		Rampur	Jeori	
333.			Jakhri	
334.			Shingla	
335.			Dofda	
336.			Sarahan	
337.			Mashobra	Chamiana
338.		Mandi	Sadar Mandi	Talxahar
339.				Syog
340.				Kataula
341.			Tandu	
342.	Lahaul Spiti	Keylong	Tindi	
9. Jammu and Kashmir				
343.	Jammu	R. S Pura	Badyal Brahmanna	
344.			Doomi	
345.			Badsoo	
346.		Akhnoor	Ambaran	
347.			Bandral khurad	
348.	Kathua	Barnoti	Chhan Arorian	
349.	Doda	Bhaderwah	Nalthi	
350.	Ramban	Ramsoo/ Ukhral	Allianbass B	
351.			Pogal Upper	
352.			Miligam	
353.		Banihal	Chamalwas Upper	
354.			Kaskoot	
355.	Rajouri	Nowshera	Lamberi upper	
356.		Darhal	Nadian-A	
357.	Kishtwar	Kishtwar/ Thakrai	Dharbadan	
358.		Kishtwar/Palmar	Palmar Lower C	
359.	Samba	Samba/ Nud	Bharatgarh	
360.		Samba	Bhaderi	
361.		Vijaypur/ Ramgarh	Chack Nazir	
362.		Vijaypur/ Purmandal	Salmeri	
363.	Udhampur	Ramnagar/ Kulwanta	Ladana	
364.	Poonch	Buffliaz	Chandimarh	
365.			Dogrian Upper	
366.		Surankote	Sanie lower	
367.		Surankote/ Lassana	Lassana Upper	
368.		Bandipora	Tulail	Gurinal
369.	Sumbal		Odina	
370.	Bandipora/ Aloosa		Malangam	

371.		Bandipora	Ongam	
372.			Chitibandey	
373.	Kupwara	Kupwara	Mughalpora	
374.		Kalarose	Khumbriyal	
375.		Reddi	Panzgam	
376.			Budamba	
377.		Qazigund	Harveth	
378.		Trehgam	Trehgam	
379.		Qadribad	Awoosa	
380.		Meelyal	Firkin	
381.		Baramulla	Sopore	Sangrama
382.		Anantnag	Qazigund	Nipora
383.	Ganderbal	Ganderbal	Tulmulla	
384.		Lar	Waheedpora	
385.	Budgam	B. K. Pora	Dooniwari	
386.			Wagoora	
387.		Khansahib	Talpora	
388.	Srinagar	Srinagar	Khimber	
389.	Leh	Chuchot	Stok	
390.		Nyoma	Korzok	
391.		Nubra	Terchey	
392.	Kargil	Kargil	Choskore-B	
10. Jharkhand				
393.	Lohardaga	Sadar Lohardaga	Manho	
394.		Kuru	Tanti	
395.	Ramgarh	Ramgarh Sadar	Argada West	
396.		Chitarpur	Borobing	
397.		Gola	Bariyatu	
398.		Patratu	Kurse	
399.			Hafua	
400.			Deowaria Basti	
401.		Mandu	Kedla North	
402.			Chotki Dundi	
403.			Bumri	
404.		Simdega	Sadar	Arani
405.	Kurdeg		Gariajore	
406.	Bano		Jamtai	
407.	Hazaribagh	Barhi	Kedarut	
408.			Ranichuan	
409.		Chouparan	Karma	
410.		Padma	Pindarkon	
411.		Bishungarh	Kharna	
412.		Keredari	Pandu	
413.		Dhanbad	Nirsa	Sibalibari Middle
414.			East Tundi	Raghunathpur
415.	Deoghar	Sonaraithari	Tharilapra	
416.		Devipur	Barawan	
417.			Dhobna	

418.		Sarath	Kachawa Bank
419.			Sabaijor
420.		Mohanpur	Bara
421.	Garhwa	Chatarpur	Garhwa Sadar
422.		Chapardaga	Danda
423.		Piparikala	Bishunpur
424.	East Singbhum	Golmuri Cum Jugsalai	Kitadih west
425.			Ghagidih west
426.		Ghatshila	Jhantijhariya
427.			Asna
428.		Dumariya	Bankishol
429.		Musabani	Forest Block
430.	Gumla	Dumari	Jairagi
431.		Bharno	Dumbo
432.	Saraikela - Kharsawn	Saraikela	Hudu
433.		Rajnagar	Tumung
434.		Nimdih	Adardih
435.			Badedda
436.	Pakur	Littipara	Jamjori
437.		Hiranpur	Ghagharjani
438.		Pakur	Sonajori
439.			Nashipur
440.			Jhikharhati(W)
441.			Samgrampur
442.			Prithvinagar
11. Karnataka			
443.	Uttara Kannada	Karwar	Shiravad
444.	Udupi	Udupi	Avare
445.			Badanidiyooru
446.	Dakshina Kannada	Puttur	Perabe
447.		Bantwal	Punacha
448.			Perne
449.	Chikkamagaluru	Tarikere	Cheeranahalli
450.		Kadur	Kalkere
451.		Koppa	Marithotlu
452.	Dharwad	Dharwad	Amminabhavi
453.		Kalaghatgi	Ganjigatti
454.	Haveri	Hirekeruru	Yattinahalli (MK)
455.		Haveri	Kabbur
456.		Ranibennur	Kuppelur
457.	Belgaum	Belgaum	Tarihal
458.		Khanapur	Nittur
459.		Chikkodi	Navalihal
460.		Athani	Mahishawadagi
461.	Bagalkote	Jamakhadi	Chikkpadasalagi
462.	Raichur	Devadurga	Hosur Siddapur
463.	Shivamogga	Soraba	Kubturu
464.		Shivamogga	Hasudi

465.	Chamarajanagar	Chamarajanagar	Nagavalli
466.	Mandya	Malavalli	D. Halasahalli
467.		Mandya	Kothathi
468.		Maduur	Valgerhalli
469.	Chikkaballapur	Chintamani	Hirekataganalli
470.			Enigadle
471.			Nandiganahalli
472.		Sidalagatta	Jangamakote
473.	Kolar	Bangarpet	Gullahalli
474.		Mulabagal	Sonnavadi
475.	Davanagere	Davangere	Tolahunse
476.	Gulbarga	Sedam	Kurkunta
477.		Chincholi	Degalmadi
478.	Bidar	Humnabad	Hallikhad (B)
479.		Bhalki	Tugaon (H)
480.	Koppal	Kustagi	Nilogal
481.		Koppal	Kinnal
482.			Bahaddurbandi
483.	Bangalore (Rural)	Doddaballapur	Kantankunte
484.	Tumakuru	Pavagada	B.K.Halli
485.		Kunigal	Ippadi
486.		Madhugiri	Gondihalli
487.		Turvekere	Thalkere
488.		Kunigal	Bilidevalaya
489.	Bijapur	B.Bagewadi	Telagi
490.		Indi	Benakanahalli
491.			Baradol
492.	Bangalore (Urban)	Bangalore (North)	Sonnapanhalli
12. Madhya Pradesh			
493.	Balaghat	Paraswara	Amawahi
494.			Arindia
495.			Badgaon
496.			Bagholi
497.			Bhikewara
498.			Boda
499.			Chhaparwahi
500.			Dongariya
501.			DudgaonBasti
502.			Fatehpur(MA)
503.			Ghodadehi
504.			Jagantola(M)
505.			Jhiriya
506.			Khalondi
507.			Khurmundi
508.			Majgaon(MA)
509.			Parsatola

510.	Betul	Ghodadongri	Banspur
511.			Shitakamt
512.			Sivanpat
513.	Burhanpur	Khaknar	Bhouraghat
514.			Daiyat Raiyat
515.			Davalikala
516.			Doifodiya
517.			Nagjhiri
518.			Chhindwara
519.	BandhibodalKachar		
520.	Bangai		
521.	Bijoripathar		
522.	BodalKachar		
523.	Chakhla		
524.	Chopna		
525.	Dauriyakheda		
526.	Delakheri		
527.	Dhusawani		
528.	HarraKachar		
529.	Jamundonga		
530.	Khapasani		
531.	Khulsan		
532.	Kumhadi		
533.	Kurshidhana		
534.	Linga		
535.	Lotia		
536.	Muttair		
537.	Nagari		
538.	Jabalpur	Shahpura(Bhitoni)	Jhalon
539.	Khandwa	ChhaigaonMakhan	Sirsod
540.	Mandla	Narayanganj	Chhapara
541.			Patehara
542.	Seoni	Kurai	Badalpar
13. Maharashtra			
543.	Nagpur	Nagpur (Rural)	Lawha
544.			Durgdhamna
545.			Dawlameti
546.	Nashik	Surgana	Dangrale
547.			Haste
548.			Hemadpada
549.			Jahule
550.			Khirdi
551.			Khokari
552.			Kukudmundha
553.			Kukudne
554.			Malegaon
555.			Mandha
556.			Mani

557.			Mhaiskhadak
558.			Shinde
559.			Bhawada
560.			Ambode
561.			Varambhe
562.	Thane	Jawhar	Aakare
563.			Borale
564.			Dabhalon
565.			Chambharshet
566.			Pimpalshet
567.			Hateri
568.			Hiradpada
569.			Khadakhad
570.			Kogada
571.			Nandgaon
572.			Nyahale BK
573.			Ozar
574.			Pathardi
575.			Ruighar
576.			Sarsun
577.			Shiroshi
578.			Talasari
579.			Valwanda
580.	Wardha	Samudrapur	Derda
581.			Aajda
582.			Dahegaon
583.			Sewa
584.			Pimpalgaon
585.			Govindpur
586.	Nanded	Kinwat	Dahegaon
587.			Kothari C
588.		Ardhapur	Pimpalgaon M
589.		Himayatnagar	Waghi
590.		Kandhar	Dahikalba
591.		Umari	Manur
592.		Mukhed	Borgaon
14. Meghalaya			
593.	East Jaintia Hills		Daistong
594.			Musiang Lamare Old
595.			Pamrakmai
596.	East Khasi Hills		Khliehshnong Lyngkhoi
597.			Krang Nongshilliang
598.			Ladkrem Mawpyllun
599.			Marbisu Mawsmi
600.			Mawngap Lumparing
601.			Nongmadan Mawpran
602.			Rasong
603.			Sohpian

604.			Umlynter
605.	RiBhoi		Jalilum
606.			Laru
607.			Lumkya
608.			Nongbirthem
609.			Nongthymmai
610.			Taksu Rim
611.			Umshit
612.	South Garo Hills		Darit Betegre
613.			Jongsingittim
614.			Karukol Adinggre
615.			Rongbokgre Dakolgre
616.	South West Garo Hills		Anangpara Sonsarek
617.			Batazor
618.			Phuljhuri
619.			Rabidaspara II
620.			Rongsepgre
621.	South West Khasi Hills		Bakrachiring
622.			East Gulsora
623.			Upper Chibak
624.	West Garo Hills		Agalgre
625.			Boldamgre
626.			Chaipani - A
627.			Chidaretgre
628.			Dilnapara
629.			Domesalgre
630.			Gildinggre
631.			Haribhanga II
632.			Nekikona
633.			Sampalgre
634.			Shyamding II
635.			Tibapara A (Megadop)
636.			Wakantagre
637.	West Jaintia Hills		Madansynrang
638.	West Khasi Hills		Mawsium
639.			Mawduh
640.			Mission west
15. Mizoram			
641.	Aizawl	Aibawk	Falkawn
642.			Kelsih
643.			Aibawk
644.			Sateek
645.			Hualngohmun
646.			Melriat
647.			Muallungthu
648.			Tachhip
649.			Tlangnuam

650.			Tuirial Airfield
651.	Mamit	Zawlnuam II	Damdai
652.			Suarhliap
653.			Luangpawl
654.			N. Sabual
655.			Vawngawnzo
656.			Venghlun
657.	Kolasib	Bilkhawthlir	Bilkhawthlir N
658.			Kolasib Venglai
659.			Kolasib Venthar
660.			Chhimluang N
661.			Bualpui N
662.			Thingdawl
663.	Serchhip	Serchhip	Baktawng V
664.			Serchhip V
665.			Khumtung
666.			Chhingchhip Mualpui
667.			Chhiatlang
668.			New Sechhip
16. Odisha			
669.	Nuapada	Khariar	Chindaguda
670.		Nuapada	Bharuamunda
671.	Balangir	Saintala	Buromal
672.			Jhinkidungri
673.		Gudvella	Tusra
674.		Agalpur	Kutasingha
675.		Balangir	Barapudugia
676.		Bargarh	Jharbandh
677.	Padampur		Jamartala
678.	Gaisilat		Katabahal
679.	Sohela		Kanapali
680.	Bheden		Bheden
681.	Jharsuguda	Lakhanpur	Bhikampali
682.	Dhenkanal	Odapada	Sadasibpur
683.	Khurda	Bhubaneswar	Dhauri
684.			Basuaghai
685.	Puri	Astarang	Naiguan
686.		Kanas	Alibada
687.		Satyabadi	Mahura
688.	Nayagarh	Nayagarh	Khuntubandha
689.	Ganjam	Buguda	A karadabadi
690.			Golabandha
691.		Shergada	Kulagada
692.		Hinlicut	Chanduli
693.		kukudakhandi	Baulojhola
694.		Ganjam	Porasi
695.		Gajapati	Gosani
696.	Bomika		

697.		Gumma	Parida
698.		mohana	Govindpur
699.	Koraput	Semiliguda	Pakjhola
700.	Nabarangpur	Jhorigam	Telnandigam
701.		KosagumDistrict	K.keragam
702.	Keonjhar	Mushakhari	Mushakhari
703.	Anugul	Athamallik	Luhasingha
704.	Cuttack	Athagarh	Ichhapur
705.	Jagatsinghpur	Jagatsinghpur	Samanga
706.			Balarampur
707.	Mayurbhanj	Karanjia	Miriginendi
708.		Sukril	Khiching
709.		Bahalda	Jaradihi
710.	Jajpur	Badchana	Radhadeipur
711.		Dharmasala	Madhusudanpur
712.	Sambalpur	Jujumara	Meghapal
713.		Rairakhola	Badmal
714.		Kuchinda	Tainsar
715.	Balesore	Khaira	Gudu
716.			Khaira
717.		Balesore Sadar	Padmapur
718.			Sindhia
17. Punjab			
719.	Mohali	Kharar	Kurdi
720.	Ludhiana	Ludhiana-1	NawanKhera Bet
721.			Tera Nagar
722.		Ludhiana-II	MangliNichi
723.		Khanna	BijapurKhotey
724.		Machhiwara	MandJodhwal
725.			Bohapur
726.		Doraha	Raul
727.		Samrala	Chahlan
728.	Moga	Moga-1	TarewalaNawanMoga
729.		Kot-Ise-Khan	Sarewala
730.	Ferozepur	Ferozepur	Gamhewala
731.		Guru Harsahai	AlahiBakshBodla
732.	Fazilka	Jalalabad	Laduke
733.	Muktsar	Lambi	LalbaiUttari
734.	Bathinda	Maur	Sukhasinghwala
735.	Mansa	Mansa	Dulewal
736.	Barnala	Barnala	BilaspurPindiDaula
737.	Sangrur	Dhuri	Kaheru
738.	Patiala	Bhunerheri	Jalalabad
739.		Sanaur	Bhagwanpura
740.		Nabha	Mehs
741.		Patran	SherpurKhurd
742.		Ghanour	Kuthakheri
743.		Rajpura	Jhansli

744.	Amritsar	Rayya	Narangpur
745.		Verka	MirankotKhurd
746.	Fatehgarh Sahib	Amloh	Kotli
747.			Tangrala
748.		Khera	Patarsi Kalan
749.	Gurdaspur	Kahnuwan	Khara
750.		Kalanaur	Sukha Raju
751.		Quadian	Awan
752.	Hoshiarpur	Dasuya	Thakkar
753.		Garhshankar	Purkhowal
754.		Mukerian	Kolian 418
755.	Jalandhar	Jalandhar East	Bhojowal
756.		Jalandhar West	Mand
757.		Nakodar	Nurpur
758.		Lohian	Sher Garhi
759.		Rurka Kalan	Machiana
760.	Kapurthala	Nadala	Nadali
761.		SultanpurLodhi	Dandupur
762.			Shalapur Dona
763.	SBS Nagar	Balachaur	Majra
764.		Saroya	Bakapur
765.	Pathankot	Bamial	Danwal
766.	Ropar	NurpurBedi	AbianaKhurd
767.	Tarn Taran	NaushehraPannuan	Kaler
768.		Valtoha	Kalia
18. Rajasthan			
769.	Ajmer	Masuda	Baral-2
770.			Daulatpura-2
771.			Deomali
772.			Harrajpura
773.			Masooda
774.		Srinagar	Dhal
775.			Dilwara
776.			Gagwana
777.			Kayad
778.			Makarwali
779.	Barmer	Balotra	Badanawa Jagir
780.			Bagawas
781.			Chandesara
782.			Shajiyali Padam Singh
783.			Simrakhiya
784.		Sindhari	Dandali
785.			Hodoo
786.			Lolawa
787.			Panyla Kalan
788.			Panyla Khurd
789.	Bundi	Hindoli	Cheta
790.			Hindoli

791.			Mangli Kalan
792.			Pagara
793.			Bara Naya Gaon
794.		Keshoraipatan	Balkasa
795.			Baswara
796.			Chanda Khurd
797.			Labaan
798.			Sakhawada
799.	Dungarpur	Aspur	Baroda
800.			Dewla
801.			Gol
802.			Parda Thoor
803.			Punjpur
804.		Bichhiwara	Bokhla
805.			Chhapi
806.			Chundawara
807.			Sabli
808.			Sundarpur
809.	Jaipur	Shahpura	Barijori
810.			Devan
811.			Hanutiya
812.			Jagatpura
813.			Khora Larkhani
814.		Viratnagar	Badnagar
815.			Jawanpura
816.			Jodhoola
817.			Sothana
818.			Tulsipura
19. Sikkim			
819.	North Sikkim	Kabi Tingda	Lingdok Namphong
820.			Navey Shotak
821.		Passingdong	Lingthem Lengdem
822.			Passingdong Saffo
823.		Mangan	Ringhim Nampatam
824.			Singhik Sentam
825.	South Sikkim	Namchi	Rong Bul
826.			Mikhola Boomtar
827.		Mangan	Mangshila Tibuk
828.			Tingchim Chadey
829.		Ravangla	Ralong namlung
830.			Tinkitam Rayong
831.			Kewzing Bakhim
832.		Namthang	Chuba Phong
833.			Tanzi Bikmat
834.		Namthang	Perbing Dovan
835.			Nagi Karek
836.			Kateng Pamphok
837.			Rameng Nizrameng

838.	West Sikkim	Chongrang	Karjee Mangnam
839.			Konri labdang
840.		Yuksam	Thingling Khechuperi
841.		Geyzing	Sardung Lunzik
842.			Singyang Chumbong
843.			Darap Nambu
844.			Pechrek Heepatal
845.		Kaluk	Deythang Parengaon
846.		Soreng	Singling
847.			Suldung Kamling
848.			Mabong Singeng
849.			Soreng
850.			Khanisirbung Suntolay
851.			Chota Samdong
852.		Chumbung	Zoom
853.			Chakung
854.		Daramdin	Okhrey
855.			Lower Fambong
856.	East Sikkim	Gangtok	Bhusuk Naitam
857.			gnathang
858.		Regu	Dalapchand
859.			Regu
860.		Pakyong	Pakyong
861.			Amba
862.		Ranka	Luing Perbing
863.		Rakdong Tintek	Samdong Kambal
864.		Rhenock	Biring Tareythang
865.			Taza
866.		Duga	West Pandam
867.		Rongli	lingtam phadamchin
868.	Martam	Martam Nazitam	
20. Tamil Nadu			
869.	Coimbatore	Pollachi North	Polikavundanpalayam
870.			Vellalpalayam
871.			Puravipalayam
872.			Kollapatti
873.			Devampadi
874.		Sulur	Muthugoundenputhur
875.		Madukkarai	Pichanoor
876.		kinathukadavu	Nallattipalayam
877.		anaimalai	Kambalapatti
878.		sulthanpet	Pachapalayam
879.	Krishnagiri	Shoolagiri	Melumalai
880.		Uthangarai	Periyathalapadi
881.			Marampatti
882.		Mathur	K.Ettipatti
883.			Soolakarai
884.		Bargur	Mahadevagollapalli

885.		Hosur	Mugalur
886.			Begapalli
887.		Kaveripattinam	Vilangamudi
888.		krishnagiri	Agasipalli
889.	Tiruvallur	Gumudipoondi	Periya Obalapuram
890.			Thervazhi
891.			Sanaputhur
892.		Sholavaram	Gnayiru
893.		Poondi	Mezhiur
894.		Pallipet	Kodivalasa
895.		Minjur	Kallur
896.		Poonamallee	Nadukuththagai
897.		Thiruvankadu	Veeraragavapuram
898.		R K Pet	Ammaiyarkuppam
899.		Thiruvarur	Valangaiman
900.			Manalur
901.	Muthupettai		Edaiyur
902.	Thiruvarur		Veppathangudi
903.	Needamangalam		Athangudi
904.	Kottur		57, Kulamanikkam
905.	Kudavasal		Killiyur
906.	Koradachery		Peruntharakudi
907.	Nannilam		Menangudi
908.			Pillur
909.	Virudhunagar	Watrap	Maharajapuram
910.		Virudhunagar	Vadamalaikuruchi
911.			Valliyur
912.		Sattur	O.Mettupatti
913.		Narikudi	Pulvoikarai
914.			Irunchirai
915.			Poombidagai
916.		Vembakottai	A. Lakshmiyapuram
917.		Tiruchuzhi	Mandapasalai
918.		Arupukottai	Sembatti

21. Tripura

919.	Dhalai	Ambassa	Harimangal
920.		Durgachowmhuni	Harerkhola
921.			Manikbhandar*
922.		Salema	Apareskar
923.	Gomati	Amarpur	Kurmacherra
924.		Shilachari	Kaptali
925.		Matabari	Chandrapur Village
926.			Khilpara*
927.			Simsima
928.		Tepania	Garjanmura
929.			Rangamati**
930.	Khowai	Padmabil	Dakshin Padmabil
931.			Gayamanibari

932.		Tulasikhar	Paschim Karangicherra
933.		Teliamura	Howaibari
934.	North Tripura	Kadamtala	Kalagangerpar
935.		Laljuri	Kanchanpur
936.		Damcherra	Khedacherra
937.	Sepahijala	Bishalghar	Champamura
938.			Laxmibil
939.			Madhupur*
940.		Charilam	Dakshin Charilam
941.		Boxanagar	Ashabari
942.			Dakshin Kalamchowra
943.		Mohanbhog	Grantali
944.			Kalamkhet**
945.			Mohanbhog
946.		Nalchar	Bagabasa
947.			Jumerdhepa
948.			Shibnagar
949.			Taxa Para
950.	South Tripura	Hrishyamukh	Dakshin Matai
951.			Matai
952.		Rajnagar	Radhanagar
953.		Poangbari	Paschim Takkatulshi
954.		Rupaichari	Chatakchari
955.		Satchand	Dakshin Bhuratali
956.	Unakoti	Chandipur	Bilashpur
957.			Birchandra Nagar
958.		Gournagar	Gournagar
959.			Noorpur
960.	West Tripura	Belbari	Dakshin Radhapur
961.		Jirania	Paschim Majlishpur
962.		Mandwai	Thaiplofung
963.		Old Agartala	Paschim Noabadi
964.		Bamutia	Ananganagar
965.			Paschim Bhamutia
966.		Lefunga	Bodjungnagar
967.		Mohanpur	Paschim Fatikcherra
968.		Dukli	Charipara
22. Telengana			
969.	Adilabad	Adilabad	Ankoli
970.		Mancherial	Vempalli
971.		Neradigonda	Wagdhari
972.	Karimnagar	Bheemadevarpalle	ChapaganiThanda
973.		Chandurthi	Kattlalingampet
974.		Gambhiraopet	Mustafanagar
975.		Ibrahimpattam	Erdandi
976.		Kathlapur	Thurthi
977.		Koheda	Varikolu
978.		Medipalle	Dhammannapet

979.		Raikal	Alur
980.		Ramagundam	Kukkalagudur
981.		Sultanabad	Regadimaddikunta
982.	Khammam	Burgampadu	Sridhara
983.		Khammam Rural	Kamanchikal
984.	Mahabubnagar	Balmoor	Gattuthumman
985.		Bijinapalle	Karukonda
986.		Gadwal	Lathipur
987.		Gopalpeta	Thadparthy
988.		Hanwada	Kongatpalle
989.		Kodair	Rajapuram
990.		Kodangal	Nagaram
991.		Koilkonda	Modipur
992.		Kondurg	Srirangapur
993.		Kosgi	Amlikunta
994.		Narva	Jinnaram
995.		Pangal	Chintakunta
996.		Pebbair	Thippaipalle
997.		Talakondapalle	Makthamadharam
998.		Thimmajipeta	Koduparthy
999.		Waddepalle	Peddadhanwada
1000.			Rajoli
1001.	Medak	Nyalkal	Tekur
1002.	Nalgonda	Bhuvanagiri	Kesaram
1003.			Wadaparthi
1004.		Chandam Pet	Chitriyala
1005.		Gundala	VasthaKondur
1006.		JajiReddiGudem	Kodur
1007.		Mothey	Mothey
1008.		Thipparthi	Gaddikondaram
1009.	Nizamabad	Nandipet	Nikalpur
1010.		Pitlam	Godamgaon
1011.			Katepalle
1012.	Ranga Reddy	Ibrahimpata	Ramdasally
1013.		Yelal	Juntpalle
1014.	Warangal	Kothaguda	Jangavanigudem
1015.		Lingala Ghanpur	Vanaparthi
1016.		Maripeda	Beechrajpalle
1017.		Regonda	RepakaPalli
1018.		Sangem	Bollikunta
23. Uttrakhand			
1019.	Dehradun	Raipur	Aamwala Tarla
1020.			Laadpur
1021.			Bhopalpani
1022.			Chhamroli
1023.			Harbhajwala
1024.	Haridwar	laksar	Bahadarpur Khadar
1025.			Bhogpur

1026.			Laadpur Kalan
1027.			Maharajpur Kalan
1028.		Bhagwanpur	Khajuri
1029.			Tejjupur
1030.	Udham Singh Nagar	Sitarganj	Tukdi
1031.			Enchata
1032.			Pandri
1033.			Arvind Nagar
1034.			Diyudi
1035.			Nangla
1036.	Almora	Bhikiyasain	Bhikiyasain
1037.			Peepalgon
1038.			Thapla
1039.			Kamraad
1040.			Kot
1041.	Nainital	Ramnagar	Gopal Nagar
1042.			Rajpur
1043.			Devipura
1044.			Chorpaani
1045.			Kyari
1046.	Tehri Garhwal	Narander Nagar	Rampur
1047.			Chumpa
1048.		Jaunpur	Dangu
1049.			Thaan
1050.			Gawana
24. Uttar Pradesh			
1051.	Basti	Gaur	Aialakla
1052.		SaltuaGopalPur	Baheriya
1053.		Bankati	Kharwania
1054.	Barabanki	Harakh	Baadipur
1055.		Dariyabad	Bangaawan
1056.	Pratapgarh	Lalganj	Belha
1057.	Lucknow	Malihabad	Bhadwana
1058.			Sendhrwan
1059.		Sarojaninagar	Godauli
1060.	Sultanpur	Kurwar	Bhanti
1061.	Kushi Nagar	Dudhahi	Bichpatawa
1062.		Sukrauli	Brindaban
1063.			Mahuava
1064.		Vishunpura	Soharawana
1065.	Allahabad	Shankargarh	Bosi
1066.	Kaushambi	Chail	Charwa
1067.	Gorakhpur	Sahjanawa	Deoriya
1068.		Khajani	Devdar Tula
1069.		Belghat	Kuwa
1070.		Pipraich	PipraBasant
1071.	Rampur	Bilaspur	EtangaBeramnagar
1072.	Unnao	Ganj Moradabad	GoshaPrayagpur

1073.		Purwa	TripurarPur
1074.	Deoria	Desai Deoria	HaraiyaBasantpur
1075.		Gauri Bazar	Vinayak
1076.	Maharajganj	Bridgemanganj	HaraiyaPandit
1077.		Nichlaul	Piprakaji
1078.	Shahjahanpur	KhudaganjKatra	Jalalpur
1079.	Hardoi	Harpalpur	Kathetha
1080.		Pihani	Tavakkalpur
1081.	Shravasti	Gilaula	KhairaKalan
1082.	Mainpuri	Mainpuri	Kharpari
1083.	Azamgarh	Martinganj	Khasdih
1084.	Fatehpur	Devmai	KishunpurKapili
1085.		Bahua	Naharkhor
1086.	Farrukhabad	Shamsabad	KhwajaAhmadpur
1087.	Bahraich	Risia	LaxmanPur Shankar Pur
1088.		Balaha	LaxmanpurMatahi
1089.			Matiha
1090.		Nawabganj	Satijor
1091.	Ambedkar Nagar	Tanda	Mahripur
1092.	Aligarh	Iglas	Matroi
1093.	Agra	Khandauli	Naharra
1094.		Khairagarh	Son
1095.	Budaun	Salarpur	Nausana
1096.	Balrampur	Gaisri	Parsa Play Deeh
1097.	Lalitpur	Mehrauni	Rukwaha
1098.	Amethi	Shahgarh	SewaiHemgarh
1099.	Mirzapur	Narainpur	Shiv Pur
1100.	Pilibhit	Bisalpur	VarsiaUrfVarsiawale
25. West Bengal			
1101.	South 24 Parganas	Diamond I	Harindanga
1102.		Diamond II	Khordo
1103.		Kakdwip	Madhusdunpur
1104.		Mahrahat II	Multi
1105.	Bardhaman	Galsi I	Budbud
1106.		Bardhman II	Baikunthapur I
1107.		Khandoghosh	Gopalbera
1108.		Ketugram	Rajoor
1109.		Jamuria	Madantore
1110.	Bankura	Indpur	Brahmandiha
1111.		Bajora	Maliyara
1112.		Sonamukhi	Kochdihi
1113.		Ranibundh	Rudra
1114.		Saregna	Golabari
1115.	Mursidabad	Nabagram	Hajbibidanga
1116.		Sagardighi	Patkeldanga
1117.		Domkal	Bhagirathpur
1118.		Jalangi	Khayramari

1119.		Hariharpara	Malopora
1120.	Howrah	Hagatballavpur	Pantihal
1121.		Panchla	Beldubi
1122.	Paschim Mednipur	Binput II	Belpahari
1123.		Dantan II	Turka
1124.		Debra	Shanrpur- Lowada
1125.		Garhbeta I	Amlagora
1126.	Birbhum	Garhbeta II	Hansan I
1127.		Mayureswar II	Dheka
1128.		Labpur	Bipratikuri
1129.	Nadia	Chakdah	Madanpur II
1130.		Haringhata	Mollaberia
1131.		Ranaghat II	Debagram
1132.	Purulia	Arsha	Sirkabad
1133.		Jhalda II	Chekya
1134.		Puncha	Chirudihi
1135.		Para	Jabarrah-Jhapra I
1136.		Raghunathpur II	Joradih
1137.	Hoogly	Chanditala II	Kapasaria
1138.		Dhaniakhali	Mandra
1139.		Pandua	Pandua
1140.		Singer	Berabari