

Most Immediate/C&AG Para

No. J-16020/24/2013-MGNREGA
Government of India
Ministry of Rural Development
Department of Rural Development
(MGNREGA Division)

Krishi Bhawan, New Delhi
Dated the 27th June, 2017

To

The Principal Secretary(RD)
Secretary(RD)/Commissioner(MGNREGA) ,
Department of Rural Development/ Panchayati Raj
(All States/ UTs)

Subject: - Pending Action Taken in respect of Performance Audit of MGNREGA -Report
No. 6 of 2013 of C&AG.

Sir/Madam,

I am directed to forward herewith the vetting comments received from the office
of C&AG in respect of Performance Audit of MGNREGA-Report No 6 of 2013.

The vetting comment of C&AG has indicated that the replies are **still pending/
issues are not satisfactorily addressed** in respect of some paras. The State-wise list of
such paras is also enclosed.

You are, therefore, requested to ensure that the satisfactory replies to the para
concerning your State are forwarded to the Ministry over e-mail ids
gajanandsag@gmail.com or ak.sumbly@nic.in latest by **7th July 2017**. Besides, from
sending the signed copy in pdf format, reply in word format may also be attached so that
the comments from all States could be compiled in time.

Yours faithfully,

Ak Sumbly

(A K Sumbly)

Deputy Secretary(MGNREGA)

Tele: 011-23070129

Encl: As above.

State wise pending paras (C&AG Report No.6 of 2013)

Andaman & Nicobar Islands	11.8.4, 11.8.5
Andaman And Nicobar	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Andhra Pradesh	4.4, 8.21, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4, 8.3 (Case Study)
Arunachal Pradesh	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Assam	3.4, 4.2, 4.4, 5.15, 8.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Bihar	3.4, 4.2, 4.4, 8.13, 8.2, 8.5, 8.6, 11.4, 11.5, 11.6, 11.7, 11.9.1, 11.9.2, 5.13.1, 7.5.2, 7.5.4, 7.5.7
Chhattisgarh	3.4, 4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 5.13.2, 7.5.4, 8.3 (Case Study)
Dadra & Nagar Haveli	4.3, 11.8.1, 5.13.1
Goa	4.2, 4.4, 11.4, 11.5, 11.63, 11.7, 11.8.1, 11.9.2, 7.5.4
Gujarat	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.8.5, 7.5.2, 7.5.2(Case Study), 7.5.4, 7.5.6
Haryana	4.4, 11.4, 11.5, 11.6, 11.7, 11.8.4, 11.9.2, 5.8(Case Study), 7.5.8
Himachal Pradesh	3.4, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Jammu And Kashmir	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.8.4, 11.9.2, 7.5.4
Jharkhand	3.4, 4.2, 4.4, 11.10, 11.4, 11.5, 11.6, 11.7, 11.8.4 (Case Study), 11.9.2, 5.13.1, 7.5.4, 9.3.1
Karnataka	4.2, 4.4, 5.7, 11.4, 11.5, 11.6, 11.7, 11.9.2, 6.6 (Case Study), 7.5.4, 7.5.6
Kerala	4.2, 4.4, 8.12, 11.4, 11.5, 11.6, 11.7, 11.9.2, 5.13.1, 7.3.7, 7.5.4, 7.5.8
Lakshadweep	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 5.13.1
Madhya Pradesh	4.2, 4.4, 8.20, 8.3, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Maharashtra	4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 5.13.1, 7.5.4
Manipur	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.8.5, 11.9.2, 5.13.2, 7.5.4
Meghalaya	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Mizoram	4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Nagaland	4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 3.6 (Case Study) 5.13.1, 5.13.2, 7.5.4, 7.5.8
Odisha	4.2, 4.4, 11.10, 11.4, 11.5, 11.6, 11.7, 11.8.2, 11.8.4, 11.9.2, 5.13.1, 5.13.2, 7.5.2
Puducherry	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.8.5, 11.9.2, 7.5.4
Punjab	4.4, 5.15, 8.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Rajasthan	3.4, 4.4, 5.15, 11.4, 11.5, 11.6, 11.7, 11.9.2, 5.13.1 7.3.7, 7.5.4
Sikkim	4.4, 11.10, 11.4, 11.5, 11.6, 11.7, 11.8.2, 11.9.2, 7.5.4
Tamil Nadu	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4, 7.5.8
Telangana	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4
Tripura	4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.3.7, 7.5.4
Uttar Pradesh	4.4, 5.15, 11.4, 11.6, 11.7, 11.2.3 (Case Study), 11.9.2, 4.7 (Case study), 5.13.1, 7.2.1 (case study), 7.3.7, 7.5.2, 7.5.4
Uttarakhand	3.4, 4.2, 4.4, 11.4, 11.5, 11.6, 11.7, 11.9.2, 7.5.4, 7.5.6, 9.3.1
West Bengal	3.4, 4.2, 4.4, 11.10, 11.4, 11.5, 11.6, 11.7, 11.9.2, 3.2.1, 7.5.4

कार्यालय: महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय),

इंद्रप्रस्थ एस्टेट, नई दिल्ली - 110002

कृपया ग्रामीण एवं विकास मंत्रालय के पत्र सं. M-11011/4/2011/MGNREGS दिनांक 3rd May 2017 का अवलोकन करें जो भारत के नियंत्रक एवं महालेखापरीक्षक के प्रतिवेदन सं. PA 6 वर्ष 2013 के विषय-Performance Mahatma Gandhi National Rural Employment Guarantee Scheme- पर दी गई संशोधित कार्रवाई टिप्पणी (revised ATN) से संबंधित है।

1. संशोधित कार्रवाई टिप्पणी (revised ATN) की जाँच कर ली गई है तथा उसपर लेखापरीक्षा की अन्तिम टीका-टिप्पणियाँ (final vetting comments of Audit) संलग्न (Annex) हैं। लेखापरीक्षा की टिप्पणियों पर मंत्रालय की टीकाएँ, यदि कोई हो तो, उन्हें भी अन्तिम टिप्पणी (final ATN) में शामिल किया जा सकता है। अन्तिम टिप्पणी को नीचे दिए गए प्रोफोर्मा में तैयार किया जाए। **मंत्रालय कृपया नोट करें कि सभी sub-paras (Chapter-1 to Chapter-14) को अन्तिम टिप्पणी में शामिल करना अनिवार्य है एवं उनसे संबंधित सभी annexure, final ATN के साथ संलग्न किए जाएं।**


I. (a) Ministry/Department						
(b) Subject/Title of Review						
(c) Chapter/Paragraph No.						
(d) Report No. and Year						
II. (a) Date of receipt of Draft Review in the Ministry						
(b) Date of Ministry's Reply						
III. Audit Conclusions and Remedial Action Taken						
Para/ Sub- para no.	Audit observ- ation as included in the Audit Report	Ministry's initial reply dated 24.09.15 (to be included verbatim)	First vetting comments of audit dated 30.11.15 (to be included verbatim)	Ministry's revised reply dated 03.05.17 (to be included verbatim)	Final vetting comments of audit dated 30.05.17 (to be included verbatim)	Final Reply of Ministry

4. निवेदन है कि उपरोक्त पैरा 2 पर विचार करते हुए उपचारी कार्रवाई की अन्तिम टिप्पणी (Final ATN) हिंदी एवं अंग्रेजी दोनों भाषाओं में तैयार की जाए। मंत्रालय के सचिव/संयुक्त सचिव द्वारा हस्ताक्षरित प्रतिलिपियों की अपेक्षित संख्या वित्त मंत्रालय (व्यय विभाग) के प्रबोधन कक्ष

(Monitoring Cell) को भेज दी जाएँ ताकि वो इन्हें लोकसभा सचिवालय (लोक-लेखा समिति शाखा) को समय पर प्रेषित कर सकें। अंतिम ए.टी.एन. की हिंदी एवं अंग्रेजी की एक-एक प्रतिलिपि युवा मामलें एवं खेल मंत्रालय, भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय (सहायक प्रशासनिक अधिकारी, रिपोर्ट केंद्रीय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124) तथा इस कार्यालय को भी सन्दर्भ एवं अभिलेख के लिए भेजी जाए।

यह महानिदेशक महोदय के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथावर्णित


(के. गणेश)

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ग्रामीण एवं विकास मंत्रालय,

MGNREGS-Division,

Krishi BHawan,

New Delhi-110001

{Kind Attn: Ms.Neeta Tahiliani, Under Secretary (RE-VIII)}

डी.जी.ए.सी.ई. अ.शा.स.आर.आर./21-2/2015-16/Vol.II/45

दिनांक: 30.05.17

Annexure

Final Vetting Comments of Audit on ATN on C&AG Report No. 06 of 2013 (Mahatma Gandhi National Rural Employment Guarantee Scheme)

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
Chapter-1		
1.1 to 1.5	Mahatma Gandhi National Rural Employment Guarantee Scheme-An Review	Reply not required.
Chapter-2		
2.1 to 2.5	Audit Approach, Previous audit findings and organisation of current audit findings	Reply not required.
Chapter-3-Planning		
3.1	Introduction	Reply not required.
3.2	Annual Work Plan/Development Plan	Reply not required.
3.2.1	Shortfall in actual execution of the labour budget	Though the Ministry has intimated conduct of Gram Sabhas in Karnataka, Odisha, Punjab and Lakshadweep, however, the Ministry is silent about West Bengal. The current status thereof may be furnished in the final ATN.
3.2.2	Non-Preparation of Plan at GP Level	No further audit comment.
3.2.3	District Annual Plan/Labour Budget	No further audit comment.
3.2.4	Shelf of Projects	No further audit comments. However, remedial action needs to be taken in this regard by the Ministry.
3.2.5	Non-inclusion of the Projected Employment Generation in the Annual Plan	The reply of Ministry is not convincing. Mechanism may be put in place to ensure preparation and finalization of annual plan as per the provision of Operational Guidelines.
3.2.6	Fifty per cent of Works by GPs	No further audit comment.
3.2.7	Other Discrepancies in the Planning Process	The Ministry's reply is silent on the enduring outcome and utilization of crop pattern data. The same may be included in the final ATN.
3.2.8	Delay in Preparation of Plan	No reply furnished. The same may be included in the final ATN.
3.2.9	Other Irregularities in Labour Budget	Replies of the states do not mention the remedial action taken to improve said deficiencies in implementation of Scheme. The same may be furnished in the final ATN.
3.3	Shortfall in Actual Execution of the Labour Budget	The Ministry has not indicated any steps to plug in the shortfall where the demand of employment varies. The same may be furnished in the final ATN.

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
3.4	Works Executed Outside the Annual Plan	No reply furnished. The same may be included in the final ATN.
3.5	Shortfall in Execution of works in Annual Plans	Reply does not indicate proposal to improve deficiencies in implementation of the approved plan. The same may be furnished in the final ATN.
3.5 (Case Study)	Deviations from approved works	Reply does not indicate proposal to improve deficiencies in implementation of the approved plan. The same may be furnished in the final ATN.
3.6	Preparation of District Perspective Plan	No further audit comment.
3.6 (case Study)	District Perspective Plan in Nagaland	The reply of State is silent on uploading of perspective plan. The State has not furnished any documentary evidence in support of their reply. The same may be furnished in the final ATN.
Chapter-4-Capacity Building		
4.1	Introduction	Reply not required.
4.2	State Government Rules	As said in previous vetting comments of audit; the reply does not indicate the latest status on formulation of rules by the States and Monitoring mechanism put in place by the Ministry regarding implementation of rules. The current status thereof may be furnished in the final ATN.
4.3	Constitutions and Functioning of Employment Guarantee Council	Reply has not been received from Dadra & Nagar Haveli. The same may be included in the final ATN.
4.3 (Case Study)	SEGC in Uttar Pradesh	The State has only apprised of the meeting of SEGC held during the year 2013-14. The latest position of SEGC meetings held in 2014-15 and onwards has not been intimated in the absence of which no audit comment can be made.
4.4	Personnel Support	The enhancement of permissible administrative expenditure limit from 4% to 6% for deployment of dedicated staff has already been taken in the Performance Audit Report. The Ministry may appraise about the latest status of posting of dedicated staff in each state and the steps taken to remove any constrain for this. The current status thereof may be furnished in the final ATN.
4.5	Technical Support	No reply furnished. The same may be included in the final ATN.
4.6	Training	No further audit comment.
4.7	Information, Education and Communication (IEC) activities	Reply of the Ministry is prospective in nature. The Ministry may intimate the final outcome derived from implementation of IEC plan at ground level.
4.7 (Case Study)	Uttar Pradesh	Final Outcome of CBI enquiry may also be intimated to PAC.
Recommendations		No reply furnished. The same may be included in the final ATN.
Chapter-5-Financial Management		

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
5.1	Introduction	Reply not required.
5.2	Financial Position under the Scheme	No further audit comments.
5.3	Unauthorised Release of funds to States	Reply of Ministry is silent about the past performance of the States which is one of the pre-requisite conditions for release of 10% additional fund to the States. The same may be included in the final ATN.
5.4	Release of funds for subsequent financial year	Reply of Ministry is silent about the provisions of GFR and Budgetary Principles requiring approval of Parliament. The same may be included in the final ATN.
5.5	Excess release of funds by the Ministry without	While accepting the facts brought out in the para the Ministry has stated that the mechanism has been put in place to avoid the lapses at the time of release of fund to the States. The Ministry should ensure strict compliance of the mechanism.
5.6	Excess Release of Funds by the Centre	The release of fund should be strictly in accordance with the provisions of the Act. However, the Ministry should ensure smooth functioning of NeFMS in the interest of the workers.
5.7	Other Irregularities Claim of Expenditure by Karnataka	Reply of State is not specific to the facts mentioned in the para. The same may be furnished in the final ATN.
5.8	Short Release of State Share	In their replies the States have accepted the audit finding. However, it is not clear from their replies whether the shortfall has been meeting out or not. Further, the Ministry did not reply about the mechanism in place to ensure the release of state-share. The current status thereof may be furnished in the final ATN.
5.8 (Case Study)	Short Release of State Share by Haryana	The reply of State of Haryana is silent about the adjustment of excess release of ₹ 10.06 crore. The same may be included in the final ATN.
5.9	Delay in Release of State Share	No reply furnished. The same may be included in the final ATN.
5.10	Non-Creation of SEG Funds	No further audit comment.
5.11		Ministry has not commented on the quantum and status of the fund yet to be transferred to the MGNREGS to avoid idling of funds under non-functional Scheme i.e. NFFWP and SGRY. The current status thereof may be furnished in the final ATN.
5.11 (Case Study)	Irregular expenditure under SGRY funds	The State has accepted the audit findings. The current status thereof may be furnished in the final ATN.
5.12	Utilisation of Interest Income	No further audit comment.
5.13	Irregularities in management of Administration Expenses	Reply not required.
5.13.1	Excess Administration Expense	Action taken to recoup the administrative fund spent on inadmissible items and to check the inadmissible expenses

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
		has not been mentioned in the reply. The same may be included in the final ATN.
5.13.2	Inadmissible expenditure	-do-
5.14	Expenditure on Inadmissible Items and Diversion of Funds	Reply of the Ministry is silent about the mechanism put in place to monitor the diversion of fund and action taken to recoup the inadmissible expenditure met from the funds allocated for MGNREGS. The same may be included in the final ATN.
5.14 (Case Study)	Diversion for State Scheme	No further audit comment.
5.15	Unaccounted Expenditure or Misappropriation of Funds	The action taken by the Ministry in this matter is still awaited. Since, the matter is sub-judice, there are no further audit comments. The current status thereof may be furnished in the final ATN.
5.16	Monthly Squaring of Accounts	Ministry has not intimated any step taken for monthly squaring of accounts; establish system of reconciliation and putting on the result on the website of the MGNREGS for transparency. The same may be included in the final ATN.
5.17	Prescribed Format Accounts	Reply of Ministry with regard to preparing a model set of accounts which could be adopted by all the States is yet awaited. The same may be included in the final ATN.
Recommendations		No reply furnished. The same may be included in the final ATN.
Chapter-6-Registration and Issue of Job Card		
6.1	Introduction	Reply is not required.
6.2	Household Survey	Reply is not required.
6.2.1	Door-to-Door-Survey not conducted	Ministry's reply is silent on periodical door-to-door survey to register all the job seekers under MGNREGS. The same may be included in the final ATN.
6.2.2	Non-Updation/ Display of Registration List	The reply is silent about monitoring mechanism put in place by the Ministry to ensure the updation/display of registration list of workers. The same may be included in the final ATN.
6.3	Issue of Job Card	Reply not required.
6.3.1	Non-issue of Job Card	No further audit comment.
6.3.1 (Case Study)	Non Segregation of Families	No further audit comment.
6.3.2	Multiple Job Card	No reply furnished. The same may be included in the final ATN.
6.3.2 (Case Study)	Possible misuse of job card	No further audit comment.
6.3.3	Delay in issue of Job Card	No reply furnished. The same may be included in the final ATN.
6.3.4	Other discrepancies in Job Card	-do-

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
6.4	Maintenance of records relating to Job Card and Employment	No further audit comment.
6.5	Employment Guarantee Day	No further audit comment.
6.6	State Specific findings	No further audit comment.
6.6 (Case Study)	Irregular Payment on Deleted Job Cards in Karnataka	Final Outcome of the Karnataka Lokayukta enquiry may be intimated to PAC.
Chapter-7-Employment Generation and Payment of Wages		
7.1	Introduction	Reply not required.
7.2	Delay in Providing Employment and Unemployment Allowance	Reply not required.
7.2.1	Non-payment of Unemployment Allowance	The Ministry may ensure compliance of instructions by State Governments regarding payment of unemployment allowance. The current status thereof may be furnished in the final ATN.
7.2.1 (Case Study)	Avoidable payment of unemployment allowance (Uttar Pradesh)	Enclosures mentioned in the reply are not found attached. The same may be included in the final ATN.
7.2.2	Non-maintenance/ Poor maintenance of records	No reply furnished. The same may be included in the final ATN.
7.2.3	Detailed State-wise findings	No further audit comment.
7.3	Payment of Wages	Reply not required.
7.3.1	Non-Payment of Wages	The Ministry is required to confirm the payment of wages in respect of cases pointed out in audit report. The current status thereof may be furnished in the final ATN.
7.3.2	Non-issue of Wages Slips	No further audit comment.
7.3.2 (Case Study)	Pending Liabilities	No further audit comment.
7.3.3	Short payment of Wages	The Ministry's reply does not specify whether the arrear of underpayment of wages has been disbursed to the labourers engaged for the work. The current status thereof may be furnished in the final ATN.
7.3.4	Non-payment of Compensation for Delay in Payment of Wages	No further audit comment.

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
7.3.4 (Case Study)	Irregular Issue of Cheques amounting to ₹ 69.90 crore in favour of Sarpanch instead of banks/post office.	No further audit comment.
7.3.5	Irregular Cash Payment	No reply furnished. The same may be included in the final ATN.
7.3.5 (Case Study)	Payment of Wages in Cash	No further audit comment.
7.3.6	Detailed State-wise findings	The Ministry may put in place uniform mechanism for timely payment of wages to the labourers. The current status thereof may be furnished in the final ATN.
7.3.7	Unauthorised Payment from Central Share	The Ministry's reply is silent about the recovery and adjustment of the amount paid in excess of 100 days in respect of four states mentioned in the audit report. The current status thereof may be furnished in the final ATN.
7.4	Deployment of Mates	No further audit comment.
7.5	Irregularities in Muster Rolls	Reply not required.
7.5.1	Tampering of Muster Rolls (MRs)	No further audit comment.
7.5.1 (Case Study)	Irregularities in Muster Plan (Uttarakhand)	No further audit comment.
7.5.2	Payment of Wages through Suspected Muster Rolls	Final outcome of the investigation from Gujarat may be intimated to PAC. Reply is awaited from the State Govt. of Bihar, Odisha and Uttar Pradesh. The current status thereof may be furnished in the final ATN.
7.5.2 (Case Study)	Suspected Misappropriation of Funds	Final outcome of the investigation from Gujarat may be intimated to PAC.
7.5.3	Suspected Misappropriation of Scheme Fund through engagement of ghost workers in the MRs	No further audit comment.
7.5.4	Engagement of Same Workers under different Muster Rolls for the same period	Ministry may furnish the current status of recovery from States except Haryana, Lakshadweep and Odisha in the final ATN.
7.5.5	Payment of Wages without Signature of Beneficiaries/Competent Authority	No further audit comment.
7.5.6	Suspected Misappropriation of Wages	Final outcome of the investigation from Gujarat, Karnataka and Uttarakhand may be included in the final ATN..

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
7.5.7	Requisite Details not entered in Muster rolls	Reply of Bihar is not specific. Ministry may ensure suitable checks regarding entry of requisite details in muster rolls. The current status thereof may be furnished in the final ATN.
7.5.8	Detailed State-wise Findings	Final outcome of the investigation from Kerala and the remedial actions taken by Govt. of Tamil Nadu and Govt. of Nagaland may be included in the final ATN.
7.5.8 (Case Study)	Non verification of expenditure of ₹ 25.97 crore	Final outcome of the investigation may be included in the final ATN.
Recommendations		No reply furnished. The same may be included in the final ATN.
Chapter-8-Works		
8.1	Introduction	Reply not required.
8.2	Wage-Material Ratio	No further audit comment.
8.2 (Case Study)	Madhya Pradesh	No further audit comment.
8.3	Non Permissible Works	Reply of Madhya Pradesh has not been received. Ministry may ensure use of MGNREGS funds for admissible works only. The current status thereof may be furnished in the final ATN.
8.3 (Case Study)	Execution of inadmissible works valuing ₹ 1.69 crore (Chhattisgarh)	Reply of the State Govt. is not admissible as the work is clearly outside the ambit of permissible works. The current status thereof may be furnished in the final ATN.
8.3 (Case Study)	Andhra Pradesh	Reply of the State Govt. is not admissible as the work is clearly outside the ambit of permissible works. The current status thereof may be furnished in the final ATN.
8.4	Works on Personal Land of Ineligible Beneficiaries	Replies furnished by Assam and Punjab are not relevant. Specific action taken has not been intimated. The same may be included in the final ATN.
8.5	Abandoned/Unfruitful Works	Reply of Bihar is still awaited. The reply is silent about the Ministry's plan to control the wasteful expenditure. The same may be included in the final ATN.
8.6	Maintenance of Plantation Works	Reply of Bihar is still awaited. Other States have also accepted the audit observation. States may ensure maintenance of plantation work so that the expenditure incurred may not be rendered wasteful. The current status thereof may be furnished in the final ATN.
8.6 (Case Study)	Jharkhand	The matter is sub-judice, hence no audit comments. Outcome of the case may be intimated.
8.7	Creation of Durable Assets	Ministry may impress upon States to incur MGNREGS funds for creation of durable assets. The current status thereof may be furnished in the final ATN.
8.8	Procurement Procedures	No further audit comment.
8.8 (Case Study)	Procurement of Material without floating tender and quotation (Jharkhand)	No further audit comment.


Para/Sub-para No.	Subject	Final Vetting Comments of Audit
8.9	Deficient Stock Maintenance Practices	No further audit comment.
8.10	Unique Number for Each Work	Reply of Tamil Nadu is still awaited. Other States have accepted the audit observation. States may ensure strict compliance of the operational guidelines in respect of UIN so as to prevent delicacy in work. The current status thereof may be furnished in the final ATN.
8.11	Technical Support to Gram Panchayats	No further audit comment.
8.12	Use of Contractors	Reply of Kerala is not specific. Reply furnished by Nagaland is not acceptable as the audit observation is based on records and information furnished to PAC.
8.13	Use of Machinery	Reply of Bihar is still awaited. The same may be included in the final ATN.
8.14 Annexure-8 O	Prior Sanction of Works-	No further audit comment. However, Ministry may ensure that such irregularities may not recur in future.
8.14 Annexure-8 P	-do-	-do-
8.15	Transparency Requirements	The Ministry may ensure strict compliance of the instructions issued with regard to standardized Citizen Information Board. The current status thereof may be furnished in the final ATN.
8.16	Schedule of Rates (SoR)	No further audit comment.
8.17	Measurement Books	No further audit comment.
8.18	Worksite Facilities	No further audit comment.
8.19	Project Completion Report	Replies of States are prospective in nature. Ministry may ensure strict compliance of para 6.9 of Operational Guidelines i.e. Project Completion Report. The current status thereof may be furnished in the final ATN.
8.20	Suspected Misappropriation	Reply from Bihar is still awaited. Madhya Pradesh has stated that the case is sub-judice. In view of replies of other states, the Ministry may take appropriate action to prevent the recurrence of such cases. The same may be included in the final ATN.
8.21	Expenditure of ₹ 1,935.49 crore in violation of the Act	The matter is sub-judice. Final outcome of the case may be intimated to PAC. Ministry may ensure execution of work strictly as per the guidelines.
Recommendation		No reply furnished. The same may be included in the final ATN.
Chapter-9-Convergence with other Schemes		
9.1	Introduction	Reply not required.
9.2	Absence of Convergence Activities	No further audit comment.
9.3	Poorly Executed Convergence Activities	Reply not required.

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
9.3.1	Entire Cost funded from MGNREGS	The reply of Ministry does not specify the action taken regarding recoupment of expenditure from MGNREGS Funds. The current status thereof may be furnished in the final ATN.
9.3.2	Low Achievement under Convergence	No further audit comment.
9.3.3	Violation of Operational Guidelines under convergence	No further audit comment.
Chapter-10-Maintenance of Records		
10.1	Introduction	Reply not required.
10.2	Non Maintenance of Records	No reply furnished. The same may be included in the final ATN.
10.3	Incorrect Maintenance of Record	-do-
10.4	Other Inadequacies in Records	-do-
10.5	Monitoring Information System (MIS)	No further audit comment. However, Ministry should put in place mechanism to solve technical issues including software updation, training of the ground level staff, authentication of data etc. so that the difference in the MIS data and actual data may be avoided. The current status thereof may be furnished in the final ATN.
Recommendation		No reply furnished. The same may be included in the final ATN.
Chapter-11-Monitoring and Evaluation Mechanisms		
11.1	Monitoring and Evaluation Framework	No reply furnished. The same may be included in the final ATN.
11.2	Central Monitoring and Evaluation	Reply not required.
11.2.1	Central Employment Guarantee Council (CEGC)	The reply of Ministry does not specify issues raised in the para like field visit by the Council Members, Action taken Report by States, process and functioning of CEGC, Non-functioning of Executive Council etc. A comprehensive reply on this para is needed. The current status thereof may be furnished in the final ATN.
11.2.2	National Level Monitors	No reply furnished. The same may be included in the final ATN.
11.2.3	Ineffective Follow-up Action on NLM Reports	Ministry has not apprised of the latest Status of Complaints and action taken reports, state-wise, year-wise number of pending cases from the States and reason thereof. The current status thereof may be furnished in the final ATN.
11.2.3 (Case Study)	NLM Inquiry in Uttar Pradesh	Ministry may intimate regarding outcome of enquiry on FIR and recovery of amount from Smt. Rajmani Devi. The current status thereof may be furnished in the final ATN.
11.2.4	Monitoring by National Quality Monitors	Ministry has not intimated regarding status of deployment of National Quality Monitors for verification and quality monitoring of works executed under MGNREGS. The current status thereof may be furnished in the final ATN.

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
11.3	State Level Monitoring and Evaluation	Reply not required.
11.3.1	State Employment Guarantee Council	No further audit comment.
11.4	Internal Verification of Works at Field Level	Reply of the Ministry is prospective in nature. However, most of the states have not intimated steps taken to make good the deficiencies in record keeping about the inspection carried out. The current status thereof may be furnished in the final ATN.
11.5	Appointment of State and District Quality Monitors	States in their reply have intimated appointment of State and District Level Quality Monitors. However, status on uploading of all SQM reports on websites is yet to be answered. The current status thereof may be furnished in the final ATN.
11.6	Vigilance and Monitoring Committees	Replies of States are prospective in nature. Latest status on constitution of local Vigilance and Monitoring Committee (VMC) may be furnished to PAC. The current status thereof may be furnished in the final ATN.
11.7	Transparency and Accountability	No reply furnished. The same may be included in the final ATN.
11.8	Social Audit	Reply not required.
11.8.1	Social Audit Unit	Reply of Goa and Dadra & Nagar Haveli has not been furnished. Replies of rest of the States are prospective in nature. Independent organisation to conduct social audit may be ensured in each state. The same may be included in the final ATN.
11.8.2	Shortfall in Conducting Social Audits	Replies from the State of Odisha and Sikkim were not furnished. Replies of other states are prospective in nature. Action taken by the Ministry to ensure compliance of the rules and provisions of the Act may be furnished to PAC.
11.8.3	Non Adherence to the Provisions for Social Audit Forum Meetings	Reply of State of Odisha is interim in nature whereas State of Kerala did not furnish relevant reply. The current status thereof may be furnished in the final ATN.
11.8.4	Action Taken on Social Audits	State of Haryana has not furnished any reply. Reply of State of Odisha and Andaman & Nicobar Islands are not relevant to the audit para. The current status thereof may be furnished in the final ATN.
11.8.4 (Case Study)	Action taken on Social Audit in Jharkhand	Final outcome in this regard may be intimated to PAC.
11.8.5	District Internal Audit Cell	Replies of Gujarat, Andaman & Nicobar Islands and Puducherry are not in conformity of audit para, provisions of MGNREGS Audit of Schemes Rules 2011 and operational Guidelines. Manipur has not furnished any reply. Status of formation of district Internal Audit Cells in all the districts to scrutinize social audit reports may be furnished to PAC.
11.9	Grievance Redressal Mechanism	Reply not required.

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
11.9.1	Delays in Disposal of Complaints	Reply of State of Bihar is not in conformity of audit para. System of grievance redressal may be strengthened to bring transparency and timeliness in operation of the Scheme. The current status thereof may be furnished in the final ATN.
11.9.2	Non-appointment of Ombudsman	The reply does not mention regarding filling up of vacant posts of Ombudsman in various states. The current status thereof may be furnished in the final ATN.
11.10	Citizens' Charter	Citizen Charter is yet to be developed in the States of West Bengal, Odisha, Sikkim and Jharkhand. Ministry should ensure compliance of the Operational Guidelines in this regard. The current status thereof may be furnished in the final ATN.
11.11	Impact Assessment	No further audit comment.
Recommendations		No reply furnished. The same may be included in the final ATN.
Chapter-12-Audit of NREGASoft		
12.1	Introduction	Reply not required.
12.2	Objectives of IT audit	No reply furnished. The same may be included in the final ATN.
12.3	IT Audit Mythology	Reply not required.
12.3.1	Examination of Website	No reply furnished. The same may be included in the final ATN.
12.3.2	Examination of Data	-do-
12.3.3	Observation and Interview	-do-
12.4	Audit Findings	Reply not required.
12.4.1	Ambiguous Users Entering/Authorising Data	No reply furnished. The same may be included in the final ATN.
12.4.2	Invalid Beneficiary, Works ad works Progress Details	-do-
12.4.3	Faulty Programming Logic	-do-
12.4.4	Inadequate Training to Ground Level IT Personnel	-do-
12.4.5	Manipulation of Data without of Data without Reference to Source Documents	No further audit comment.
12.4.6	Absence of Controls to Prevent Data Entry Errors	No reply furnished. The same may be included in the final ATN.
Recommendation		-do-
Chapter-13-Findings of the Beneficiary Survey		
13.1	Introduction	-
13.2	The questionnaire	No reply furnished. The same may be included in the final ATN.
13.3	Constraints	-do-
13.4	Beneficiary Profile	-do-

Para/Sub-para No.	Subject	Final Vetting Comments of Audit
13.5	Awareness Level of Beneficiaries	No further audit comment.
13.5.1	100 Days of Work	No reply furnished. The same may be included in the final ATN.
13.5.2	Timely Payment of Wages and Minimum Wage Rate.	-do-
13.5.3	Daily Works Load and wage Calculation	-do-
13.6	Registration	-do-
13.7	Job Card	No further audit comment.
13.8	Works and Employment	Reply not required.
13.8.1	Number of Days of Employment	No reply furnished. The same may be included in the final ATN.
13.8.2	Waiting Time in Getting Work	-do-
13.8.3	Distance of Work Site	-do-
13.8.4	Usage of Machinery	-do-
13.8.5	Facilities at Work Site	-do-
13.8.6	Muster Rolls at Work Site	-do-
13.9	Payment of Wages	-do-
13.9.1	Basis	-do-
13.9.2	Timely Receipt	-do-
13.9.3	Mode of Payment	-do-
13.10	Role of Gram Sabha	-do-
13.11	Transparency and Monitoring	-do-
13.12	Impact of MGNREGS	-do-
14	Conclusion	As evidently explained in the Performance Audit Report of MGNREGS, Ministry, the apex body meant for formulation, implementation and monitoring of its Scheme, needs to take a number of steps to improve the outcome effect and to safeguard the benefits of the deprived section in true and fair manner by disseminating the benefits of the Scheme to the lower strata of the society.


 वरिष्ठ लेखापरीक्षा अधिकारी
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