

Chapter-11 Record/Data maintenance

11.1 Application Register and Job Card Register

11 test-checked GPs under Cachar district did not maintain the Application Register for Registration and in the absence of which actual number of applications received for Job Cards could not be ascertained.

Similarly, two test-checked GPs under Dibrugarh (1) and Jorhat (1) and 15 VCDCs under Chirang district did not maintain the Job Card Application Register.

Thus, due to non-maintenance of vital records like Job Card Application Register and Job Card Register, number of workers seeking job cards and actual number of job cards issued to the workers could not be ascertained.

11.2 Employment Register

(a) In seven test-checked GPs under Cachar (4), Dibrugarh (1) and Jorhat (2) districts, Employment Register was not maintained. In the absence of which the detailed information of application, allotment and performance of work and the wages or unemployment allowances paid to the workers, if any, could not be ascertained in audit.

(b) In six test-checked GPs under Goalpara (4) and Jorhat (2) districts, the Employment Register was not maintained properly. The column for date of receipt of applications for job was left blank. Consequently, whether employment was given to the job seekers within the stipulated time frame could not be ascertained in audit. Besides, the position of payment of compensation and unemployment allowance to the job seekers could also not be worked out.

11.3 Works Register and Asset Register

(i) Scrutiny of records revealed that as many as 349 Anchalik Panchayat (AP) level works were executed under Kamalpur (57), Goroimari (81), Chamaria (85) and Hajo (126) Development Blocks of Kamrup (R) district during the period under report but no Works Register in respect of the works undertaken was maintained in any of the blocks.

(ii) Similarly, though the PO/BDO, Boginadi and Narayanpur Development Block under Lakhimpur taken up and executed 131 and 97 works respectively at AP level during the years from 2008-09 to 2011-12 but no Works Register in the prescribed format was maintained.

(iii) In three GPs under Goalpara district, Register of Works was not maintained. As a result, details of the work such as number, date of sanction, completion date, expenditure incurred, date of social audit, pre-mid-post-project condition of the works etc., could not be checked during the course of audit.

(iv) In Kamalpur, Goroimari and Hajo Development Block some assets were reported to have been created. However, on completion of works, Asset Registers were neither maintained by the PO nor by the executing agencies. The Chamaria Development Block recorded the Assets created in loose sheet instead of maintaining the prescribed Register. In the absence of the Asset Registers, the details of the assets, cost, location, current status, benefits derived and the details of works executed could not be ascertained in audit. This indicated that the monitoring mechanism to be exercised at Block, district and State levels, particularly by the local vigilance and Monitoring Committee as a part of PRI involvement, remained ineffective.

11.4 Complaint Register

In the test-checked 14 GPs under four districts (Kamrup (R) : four, Darrang : three, Dibrugarh : four and Jorhat : three), the Secretaries of the GPs had not maintained any file or register showing receipt of Complaints and their disposal as required.

In reply, the concerned officers/officials stated (June 2012) that the complaints received if any, were disposed of immediately on the basis of mutual understanding.

11.5 Muster Roll Issue/Receipt Register

Scrutiny of records revealed that four GPs¹ under three Development Blocks² of Dibrugarh and Jorhat districts and three test-checked Development Blocks³ under Karbi Anglong district did not maintain the Muster Roll Issue/Receipt register and as such actual number of MRs received and utilized could not be verified.

11.6 Non-maintenance of MGNREGS Post Office ledger at Branch Post Offices

As wages are to be paid to MGNREGS workers through Post Offices, it is obligatory on the part of the Post Offices to maintain proper records relating to payments made to workers.

Tope Pathar Branch Post Office (under Goroimari Block) and Bhelkar Bazar Branch Post Office (under Hajo Development Block) in Kamrup (R) district did not maintain any ledger meant for MGNREGS or general ledger except maintaining a thin simple register wherein the advice slips received from BDOs/POs for making payment were filed in. Day to day payment of wages to Job Card holders was not recorded therein. In the absence of the same as well as other information like address, Job Card no., specimen signature and photograph of the Job Card holders etc, audit could not verify the authenticity of payment of ₹14.36 lakh (165 MRs against five works) and ₹15.49 lakh (229 MRs against seven works) respectively paid through the post offices concerned and consequently, the possibility of misappropriation of scheme fund could not be ruled out.

¹ 1. Kenduguri, 2. Gajpuria, 3. Naharani and 4. 63, Uttar Garmurh.

² Tingkhong and Khowang Blocks under Dibrugarh and Baghchung Blocks under Jorhat.

³ Nilip, Howraghat and Longsomepi Blocks.

11.7 Prescribed format for MR

As per the provision of the Act, Muster Roll (MR) is required to be printed in the prescribed format given in Appendix-B 3 of the Act.

In the test-checked Chirang district, more than 5,000 MRs were used in connection with the execution of works wherein information like caste and Bank/PO account number was absent. Printed serial number was also not provided in the said MRs. Thus, the MRs used, was not in conformity with the prescribed format, leaving scope for manipulation of data relating to the implementation of the scheme.

11.8 Other points

Non-production of records

During the years 2008-12, an amount of ₹24.61 lakh was released to Salmari GP from the Tingkhong Block in Jorhat district for implementation of various works/schemes under MGNREGS. The Cash Book from 19 September 2011 and Bank Pass Book for the entire period was not furnished to audit on the ground that the present Secretary had kept the Cash Book/Bank Pass Book under his custody and the President stated that he was absent from office for the last few months. Hence, details of actual receipt and utilisation of funds could not be ascertained in audit.

Similarly, “66 No. Paschim Thengal GP” under Bagchung Development Block, in Jorhat district had executed four works with sanctioned amount of ₹25.40 lakh during 2008-09 to 2011-12, against which records pertaining to expenditure of ₹11.80 lakh against the sanctioned amount of ₹20.05 lakh in connection with two works were not made available to audit. It was stated that the records were not traceable in the Panchayat office. Thus, the genuineness of expenditure of ₹11.80 lakh, could not be ascertained in audit.

Conclusion

Non-maintenance of crucial control documents/records including Complaint Register to ensure transparency in implementation of the scheme and assisting the beneficiaries to avail of the intended benefits without favouritism, deprived the Government of the vital tool to ensure good governance and redressal of grievances of the beneficiaries.

Recommendation

The State Government should instruct all concerned to maintain all crucial control documents such as Application Register, Employment Register, Muster Roll-Stock/Issue/Receipt Register and Complaint Register etc., mandatorily to ensure transparency in implementation of the Scheme and for redressal of grievances of the beneficiaries. The matter of maintenance of proper records in the Branch Post Offices also needs to be insisted upon by the Government.