

Chapter-12 Monitoring and Evaluation

12.1 Meetings of the State Employment Guarantee Council

The Government of Assam, P & RD Department vide notification dated 21 March 2007 formulated “Assam Rural Employment Guarantee (State Council) Rules, 2006” and as per the provision of the said Rules, the council shall meet at least two times in a year or more frequently as it may consider necessary to advise the State Government on the implementation, evaluation and monitoring of the scheme.

Scrutiny, however, revealed that the SEGC, during the period of five years (2007-12), met only four times. Thus, monitoring and evaluation of the scheme by the SEGC remained largely unachieved.

12.2 Citizens’ Charter

As per the operational guidelines a model “Citizens’ Charter” should be developed covering all aspects of the duties of Panchayats and officials under the Act. The Citizens’ Charter should describe the specific steps involved in implementing the provisions of the Act and lay down the minimum service levels mandated by these provisions on the Panchayats and the officers concerned.

Scrutiny, however, revealed that the State Government had not yet developed the Citizens’ Charter and as a result MGNREGS in Assam had been implemented so far without any mandated/specific duties of PRIs and Government Officials. Hence, the main stakeholders of the scheme remained unaware of the duties and function of the functionaries, particularly PRIs.

12.3 Monitoring

12.3.1 Appointment of State and District Quality Monitors

As per the operational guidelines, all aspects of implementation viz., timely issue of Job Cards, provision of employment, timely and correct payment of wages, flow of funds, progress and quality of works are required to be monitored at various levels of GP, AP, ZP and the State Government. For this purpose, State Quality Monitors (SQM) are required to be appointed by the State Government with the approval of the State Council. The districts will also identify District Quality Monitors (DQM) with the approval of the State Government.

Scrutiny of records revealed that the State Quality Monitors (SQM) and District Quality Monitors (DQM) as required for monitoring the implementation of the scheme and conducting quality inspection/audit at prescribed intervals under the scheme, were not appointed till the date of audit (June 2012). The State Government

was deprived of vital provision of monitoring tools as a result of which the quality of programme and schemes thereunder were not ascertainable in the intended manner.

12.3.2 Physical verification of works

As per the provisions of Para-10.3.1 and 10.3.4 of the Operational Guidelines, 2008, the target for internal verification of works by the official functionaries is fixed at 100 *per cent* at the Block level; 10 *per cent* at the district level and two *per cent* at the State level.

(i) In the test-checked Development Blocks of Kamalpur, Goroimari, Chamaria and Hajo under Kamrup (R) district, all the POs claimed that 100 *per cent* inspection/physical verification of the works were carried out by them during 2008-09 to 2011-12. For this purpose the POs incurred a total expenditure of ₹5.86 lakh during 2010-11 and 2011-12 towards payment of hiring charges of vehicles. But no record in support of the inspections conducted was made available to audit. The Inspection Reports including the findings were also not produced.

(ii) Similarly, in the test-checked Paschim Mangaldai Development Block under Darrang district, the BDO/PO incurred expenditure of ₹4.67 lakh towards hiring of vehicles/payment of cost of POL etc., for visit to all AP/GP level schemes without maintaining any records in support of the inspections conducted.

In the absence of any records of inspection in this regard, actual verification and proper monitoring of execution of the works done, if any, at PO's level could not be substantiated though a good amount was spent for the purpose. Thus, the objective of ensuring comprehensive and continuous assessment of the implementation of the scheme through periodical inspection of works, thus, remained unachieved.

12.3.3 Muster Roll-fraudulent payment of wages due to lack of vigilance

As per the provision of Para-8.4.4 of the Operational Guidelines, 2008, 100 *per cent* monitoring of work done and 100 *per cent* verification of Muster Rolls are to be done at Block level as a part of Monitoring and Vigilance mechanism.

(A) The DPC, Kamrup sanctioned and released ₹13.22 lakh for execution of three AP/GP level works under Goroimari and Hajo Development Blocks in Kamrup (R) district during 2008-09 to 2010-11. The works were completed at an expenditure of ₹13.21 lakh.

Scrutiny of the Muster Rolls used for payment of wages for the above works, however, disclosed that ₹1,17,561 was paid to 152 Job Card holders using 16 MR Bills against their engagement during the period from 1 November to 13 November 2009, 17 January to 30 January 2009 and 3 December to 10 December 2009 respectively. The same Job Card holders were again paid the similar amount later using 20 different MR Bills showing their engagement during the period from

1 November to 13 November 2009, 11 January to 24 January 2009 and 2 December to 12 December 2009 in the same works (details are shown in **Appendix-22**) which indicated fictitious payment through drawal of fraudulent bills to that extent.

(B) Similarly, ₹3,25,020 was paid to 407 Job Card holders against their engagement in three AP/GP level works under Goroimari and Hajo Development Blocks sanctioned during 2009-10 and 2010-11. These Job Card holders were again shown as having been engaged parallelly in three other works executed under the same GPs during the same period and paid ₹3,70,520 (details are shown in **Appendix-23**) which also indicated drawal and payment through fraudulent bills.

The above instances point towards lack of effective monitoring and vigilance resulting in fraudulent payment of wages of ₹4.88 lakh against which employment (to other genuine MGNREGS worker) of minimum of 3,754 mandays (taking prevailing wage rate of ₹130 per day) could have been generated.

(C) The DPC, Lakhimpur sanctioned ₹12.99 lakh for execution of the work “Fishery Tank at Bahgorah Dhunaguri (Bihpuria Block) under MGNREGS-2008-09” and released ₹9.09 lakh to the CEO, Zilla Parishad, North Lakhimpur. The CEO spent ₹9.08 lakh towards payment of wages of labourers/ Job Card holders against their engagement during the period from 1 January 2009 to 28 February 2009 and 2 March 2009 to 15 May 2009. The expenditures so made were, however, not uploaded in the MIS. It was, however, not found in records whether any fund was subsequently released or the work in question was completed.

Scrutiny of the MR Bills disclosed that the Job Card numbers recorded/indicated in the MR Bills/Vouchers did not match with the name of the Job Card holders in 42 cases involving wage expenditure of ₹ 1.20 lakh. This indicates doubtful expenditure to that extent of ₹1.20 lakh.

The above instances indicated that the monitoring and vigilance at Zila Parishad and Block level was perfunctory and 100 *per cent* checking of Muster Roll payments as provided in the guidelines was not being done.

12.3.4 National level Monitors

The Commissioner, P&RD stated (April 2012) that National Level Monitors (NLM) appointed by MoRD have visited the State/Districts to monitor the implementation of MGNREGS in the State. But the date of visits, observations made and corrective measures taken by the State Government, if any, were not made available to audit. However, it appeared from the records of PD, DRDA, Kamrup (R) that one of the NLMs (Shri Khirode Kumar Singh) visited 10 villages under 10 GPs of three Blocks under the district during the period from 11 June 2010 to 20 June 2010 to monitor the implementation of MGNREGS. The Report submitted by him, however, disclosed that he could not find out any specific findings/observation which required immediate

attention/corrective action from Ministry/State/District authorities. He also could not discover any success stories reflecting an example of exceptional approach of implementation or a special achievement in terms of its impact. Similarly, one NLM (Sri PK Bhatnagar, Rtd. Brig.) visited four Blocks under the test-checked Lakhimpur district during the period from 18 June 2009 to 26 June 2009. He, however, in his report mentioned some specific findings/points like excessive delay in consolidation of Annual Action Plan and Labour Budget at all levels, delay in payment of wages to Job Card holders even upto a period of six months and non-completion of works mostly due to non-release of balance funds. He also mentioned about creation of some exemplary/unique assets like Construction of one Brick Kiln and Brick Soling Road under Telahi Block and Construction of Fishery Tank and a Reeling Centre under Ghilamara Block.

The above examples indicate that monitoring done by NLMs were isolated in nature. Thus, overall comprehensive monitoring to ascertain holistic achievement of the scheme was not done at NLM level.

12.4 Evaluation

12.4.1 Social Audit (SA)

An innovative feature of the National Rural Employment Guarantee Act is that it gives a central role to 'social audits (SA)' as a means of continuous public vigilance (NREGA, Section 17). The basic objective of a social audit is to ensure public accountability in the implementation of projects, laws and policies. As per the provision of Operational Guidelines, 2008, Social Audit of all works has to be conducted by Gram Sabha after every six months. It is the duty of Gram Sabha to process the reports of the Social Audits and take follow up actions. Panchayat and the Programme Officer would require to convene the meetings of the Gram Sabha for the purpose.

In all the test-checked GPs under the 10 selected districts, the target of conducting two Social Audits in a year was achieved in 2009-10 to 2011-12. There were, however, shortfalls in the year 2007-08 and 2008-09 in this regard. Scrutiny further revealed the following points-

(a) In Dibrugarh district, the reports of SA in the prescribed format (except few) as well as Action Taken Report (ATR) there against were not found on record. The authority concerned had also never insisted upon submission of reports in the prescribed formats. Social audits were not conducted with proper attention/spirit as employment register, muster roll register, job application register, asset register, muster roll etc., were either not maintained or maintained improperly. These deficiencies were never discussed/pointed out by the SA team. This indicated that there were serious lapses in conducting social audit rendering it ineffective.

(b) In Goalpara district, the minutes of the meetings were not drawn up systematically and did not contain any mention of identification of the areas of deficiencies and corrective measures thereon, including redressal of grievances/complaints lodged by the beneficiaries etc.

(c) In Cachar and Hailakandi districts, no documentary evidence regarding details of works done, muster roll, bill, measurement book, photographs etc., were shown to audit. In two test-checked GPs, no records regarding holding of social audit were made available to audit. Seven out of 20 test-checked GPs stated that the PO as well as the district authority never attended the social audit meetings.

(d) The guidelines do not provide for conducting of social audit through NGOs or other Societies/agencies.

It was, however, noticed that the PD, DRDA, North Lakhimpur paid an amount of ₹1.83 lakh to two Societies namely; (i) Khora Pathar Sanmilita Yuvak Samaj (₹1.30 lakh); and (ii) Donyolo Youth Society (₹0.53 lakh) engaged for conducting Social Audit of the GPs under the nine blocks of the district.

The engagement of the societies for social audit by the PD was therefore not in order in terms of the provision of the guidelines. The Khora Pathar Sanmilita Yuvak Samaj conducted social audit and reports submitted, if any, was neither on records nor was produced on demand. The reports prepared and submitted by the Donyolo Youth Society in respect of GPs under two Blocks was not as per the requirement of the guidelines. This was like a report on conduct of beneficiary survey.

Thus, the expenditure of ₹1.83 lakh incurred beyond the scope of the guidelines proved wasteful.

12.4.2 Setting up of State Social Audit Unit/Appointment of Director

As per the decision taken in the National Workshop on Social Audit held in November, 2011, the State Government was required to set up State Social Audit Unit and appoint a Director of Social Audit by December, 2011.

Scrutiny revealed that the matter of setting up of State Social Audit Unit with required manpower and appointment of a Director of Social Audit had not materialised and it was stated (April 2012) to be under process.

12.5 Grievance Redressal

The scheme guidelines envisaged that there ought to be a mechanism of grievance redressal at various levels for investigation and disposal of grievances.

As per the information furnished by the State Government, altogether 180 complaints of different nature were received during the years from 2007-08 to 2011-12 of which, only 110 cases constituting 61 *per cent* had been disposed of. It was noticed that out

of the 26 fund misuse cases, only 14 cases were solved, while none of the eight complaints received during 2008-09 was disposed even after a lapse of three years. The Ombudsman who is required to look into the complaints with respect to MGNREGS was appointed (November 2011) in only 12 out of the 27 districts. This indicates that an effective mechanism of Grievance Redressal at various levels is yet to be put in place by the State Government.

Conclusion

Thus, there was deficiency in ensuring conduct of targeted inspections and maintenance of inspection records/reports. Lack of vigilance/checking of Muster Rolls, deficiencies in conducting Social Audit, grievance redressal etc., reflected poor monitoring and evaluation of the programme both at State and district level.

Recommendation

The beneficiaries need to be facilitated to avail the full benefits of the Scheme through a dedicated and time bound monitoring of grievances and payment of wages. The system of physical verification of assets and works executed also needs to be strengthened on priority basis. The State Government should direct all DPCs and POs to ensure requisite level of inspection, besides maintaining all records thereof to prevent/avoid fraudulent payment of wages. The Directorate of Social Audit should also be set up in an urgent manner to ensure conduct of Social Audits in all Gram Sabhas twice a year to maintain transparency.