

Preface

The Stand Alone Report of the Comptroller and Auditor General of India (C&AG) for the period 2007-12 containing the results of Performance Audit of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) has been prepared for submission to the Governor of Jharkhand under Article 151(2) of the Constitution.

The performance audit was conducted through test check of records of the Rural Development Department (RDD), Government of Jharkhand and 190 (6 districts, 17 blocks and 167 Gram Panchayats) auditable entities/implementing agencies.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India based on the auditing standards of the International Organisation of Supreme Audit Institutions.

During the course of audit, the findings have been shared with the audited entities. An exit conference was held with the State Government on 25 July 2012. The replies furnished by the State Government in the exit conference have been considered and appropriately incorporated in the Report. The detailed reply of the Government is still awaited (April 2013).