

Chapter - 9

Maintenance of records

9.1 Introduction

The Operational Guidelines stipulate proper maintenance of records as one of the critical success factors in implementation of MGNREGS. Information on critical inputs, processes, outputs and outcomes have to be meticulously recorded in prescribed registers at the levels of DPC, PO, GP and other implementing agencies to ensure verifiable compliance with 100 days of employment on demand and other expected outcomes of the Scheme. The Operational Guidelines specified the details of records and registers to be maintained at different levels. Proper record maintenance is essential for any accountability mechanism. The effectiveness of the audit process also depends on records maintenance to a large extent.

In particular, the important records required to be maintained as per the Operational Guidelines are detailed in **Table 21** below:

Table 21: Details of important records to be maintained for MGNREGS

Name of the register	Purpose of the record	Authority responsible for maintenance
Muster roll issue register	Records issue and receipt of muster rolls (from the PO to the GP/implementing agency)	Programme Officer at the taluk level
Muster roll receipt register	Records receipt of muster rolls by GPs	Gram Panchayat
Job card application register	Records name of applicant, dated receipt of applications/requests. It also contains reasons in case job card was not issued	Gram Panchayat/ Programme Officer
Job card register	Records details of members of the households who were issued job cards	Gram Panchayat/ Programme Officer
Employment register	Records for each registered household, details of employment demanded, employment allotted and employment actually taken up, performance of work and the wages or unemployment allowance paid to the worker	Gram Panchayat/ Programme Officer
Works register	The register records details of the work such as number and date of sanction order, completion date, expenditure incurred, date of Social Audit and pre/mid/post project condition of the work, etc.	Programme Officer/ Gram Panchayat/ Other Implementing Agencies

Name of the register	Purpose of the record	Authority responsible for maintenance
Assets register	Records all works sanctioned, executed and completed. It contains details of asset, its cost, location, current status, <i>etc.</i>	Programme Officer/ Gram Panchayat/ Other Implementing Agencies
Complaint register	Records details of complaints made, and action taken on the complaint and date of final disposal	DPC/Programme Officer/Gram Panchayat/Other Implementing Agencies
Monthly allotment and utilisation certificate watch register	Records date-wise information of allotment, expenditure, balance available with the implementing agency and the details regarding submission and pendency of utilisation certificate.	DPC/Programme Officer/Gram Panchayat/Other Implementing Agencies

In addition to the registers mentioned above, two other basic documents which implementing agencies are required to maintain are:

- Muster rolls for recording beneficiary's details including days worked, days absent, *etc.*
- Cash book for recording all the inflow and outflow of funds.

9.2 Irregularities in maintenance of records

Audit scrutiny in test-checked GPs showed that these basic records had either not been maintained or partially maintained (detailed in **Appendix 9**). In the absence/partial maintenance of critical registers, especially at the GP level, it was not possible to verify the compliance with the legal guarantee of 100 days of employment on demand and payment of unemployment allowance.

It was also not possible to verify the integrity and reliability of information/data uploaded in the MIS. In addition, transparency and accountability in implementation of the Scheme was also adversely affected.

The State Government stated (January 2013) that instructions would be issued to the concerned to maintain registers as per the Operational Guidelines. It was also stated that all the required registers were being maintained by the GPs of Hassan district. In Chamarajanagar district, Job Card register as well as muster roll issue/receipt registers were being maintained and entering data in other registers was delayed due to pressure of work. The reply was not acceptable as most of the GPs including GPs of Chamarajanagar and Hassan districts had either not maintained or partially maintained the registers.